



## **Quality Assurance Report for 2018 South Dublin County Council**

Submitted to the Department of Public Expenditure and Reform in  
Compliance with the Public Spending Code

# Certification

This Annual Quality Assurance Report reflects South Dublin County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.



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**Chief Executive**  
**South Dublin County Council**

**29<sup>th</sup> May 2019**

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## 1. Introduction

South Dublin County Council (SDCC) has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the State achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

**1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.

**2. Publish summary information on website of all procurements in excess of €10m, in progress or completed, in the year under review.** A procurement is considered to be a “project in progress” during the year under review if the procurement process is completed and a contract signed.

**3. Checklists to be completed in respect of the different stages.** These checklists allow the Council to self-assess its compliance with the code.

**4. Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects or programmes (at least 5% of total spending for capital projects and a minimum of 1% of total spending for revenue projects over a 3 year period) are selected to be reviewed more intensively. This includes a review of all projects from ex-post to ex-ante.

**5. Complete a short report for the Department of Public Expenditure and Reform** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council’s judgement on the adequacy of processes given the findings from the in-depth checks and the Council’s proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA process for South Dublin County Council for 2018.

## **2. Expenditure Analysis**

### **2.1 Inventory of Projects/Programmes**

This section details the inventory drawn up by South Dublin County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current, capital and capital grant scheme projects and between three stages:

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

The complete inventory for 2018 including details of 150 programmes/projects for South Dublin County Council is contained in Appendix 1. The inventory was compiled using the format recommended in guidance notes issued to the sector by the Finance Committee of the County and City Management Association. The list contains relevant services from the Council's 2018 Annual Financial Statement (Unaudited) in respect of current (revenue) expenditure and from the Capital Programme 2018-2020 and Council's the Agresso Financial Management System for capital expenditure.

The 2018 inventory is summarised the Table 1 overleaf.

### **2.2 Published Summary of Procurements**

As part of the Quality Assurance process South Dublin County Council is required to publish summary information on our website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A procurement is considered to be a "project in progress" during the year under review if the procurement process is completed and a contract signed.

There were three procurements meeting this criteria in 2018 and this information is available on our website at:

<https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2018>

Table 1 Summary of 2018 Inventory

Local Authority	Expenditure		being considered			Expenditure being incurred			Expenditure recently ended		
	Current		Capital				> €0.5m			> €0.5m	
	> €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	Capital Projects €5 - €20m	€20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
South Dublin County Council											
<b>Housing &amp; Building</b>	€4,184,100	€0	€1,687,357	€27,826,872	€0	€71,656,760	€0	€165,652,908	€0	€0	€34,256,457
<b>Road Transportation and Safety</b>	€3,140,100	€0	€11,110,000	€7,700,000	€0	€29,231,031	€0	€38,255,310	€0	€0	€24,142,027
<b>Water Services</b>	€0	€0	€13,820,000	€6,600,000	€0	€11,842,586	€0	€8,800,000	€0	€0	€1,606,842
<b>Development Management</b>	€555,900	€0	€8,150,000	€7,200,000	€0	€20,188,376	€0	€26,475,000	€0	€0	€7,700,000
<b>Environmental Services</b>	€2,092,900	€0	€0	€0	€0	€37,890,741	€0	€1,500,000	€0	€0	€0
<b>Recreation and Amenity</b>	€3,896,000	€1,010,000	€6,213,000	€0	€0	€39,738,612	€0	€39,850,000	€0	€0	€1,050,985
<b>Agriculture, Education, Health and Welfare</b>	€0	€0	€0	€0	€0	€1,399,691	€0	€0	€0	€0	€0
<b>Miscellaneous Services</b>	€0	€0	€4,500,000	€0	€0	€20,929,736	€0	€2,204,082	€0	€0	€0
<b>Total Estimated Value</b>	<b>€13,869,000</b>	<b>€1,010,000</b>	<b>€45,480,357</b>	<b>€49,326,872</b>	<b>€0</b>	<b>€232,877,532</b>	<b>€0</b>	<b>€282,737,300</b>	<b>€0</b>	<b>€0</b>	<b>€68,756,311</b>
<b>OVERALL TOTAL</b>	<b>€694,057,372</b>										
<b>Number of Projects/Programmes</b>	<b>10</b>	<b>1</b>	<b>28</b>	<b>5</b>	<b>0</b>	<b>46</b>	<b>0</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>12</b>

## 3. Assessment of Compliance

### 3.1 Checklist Completion

The third step in the Quality Assurance process involves completing a set of checklists. The high level checks in Step 3 of the QA process are based on self-assessment by the various Sections, Directorates and Departments of the Council in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

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

**Checklist 2:** Capital Projects or Capital Grant Schemes Being Considered

**Checklist 3:** Current Expenditure Being Considered

**Checklist 4:** Capital Expenditure or Capital Grant Schemes Being Incurred

**Checklist 5:** Current Expenditure Being Incurred

**Checklist 6:** Capital Expenditure or Capital Grant Schemes Completed

**Checklist 7:** Current Expenditure Completed

For 2018 this self-assessment of compliance was carried out on an appropriate sample of areas of expenditure. Three Departments in the Council completed the checklists as part of the Quality Assurance process for 2018: the Environment, Water and Climate Change Department; the Land Use Planning and Transportation Department; and the Economic, Enterprise and Tourism Development Department. This information was then used to complete the checklist answers for the organisation, as included in Appendix 2 of this report. Each question in the checklist is judged by a 3 point scale:

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

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

Overall, the completed self-assessment checklists present a good level of compliance with the code for 2018.

### 3.2 In-Depth Checks

The following section details the in-depth checks which were carried out by South Dublin County Council's Internal Audit Unit as part of the Public Spending Code Quality Assurance process.

The purpose of the in-depth review is to provide an independent opinion on the level of assurance in relation to compliance with the code. The objective is to review a subset of projects to assess if structures in place are operating at a high standard. The scope of the reviews was aligned with the criteria set out in the code. The value of the projects selected for an in-depth review each year must follow these criteria:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects over a three year period

- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects over a three year period

The volume of the in-depth checks over the three years 2016 to 2018 is in keeping with this requirement i.e. 1% revenue checks carried out and 8% capital checks carried out.

The projects subject to in-depth checks for 2018 are outlined in Table 2 and a summary of the in-depth checks are detailed below.

Table 2 Summary of Projects Subject to In-Depth Review

		Total Value of In-Depth Checks	Total Value of Inventory	% of Inventory Analysed
<b>Expenditure That Has Recently Ended 2018</b>				
Capital	St. Aidan's Development	€20,033,903	€447,310,840	4.48%
<b>Expenditure Being Considered 2018</b>				
Capital	River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme	€7,700,000	€447,310,840	1.72%
Revenue	Proposed Increase in Revenue Expenditure: -			
	a) A01 Maintenance & Improvement of LA Housing Units	a) €1,776,200	€246,746,532	2.48%
	b) A07 RAS & Leasing Programme	b) €2,407,900		
	c) B04 Local Road – Maintenance & Improvement	c) €1,923,000		

### Summary of In-Depth Check 1 – St. Aidan's Development

St. Aidan's Housing Development was reviewed for compliance with the Public Spending Code at the stage of 'expenditure that has recently ended'. Internal Audit is satisfied that the delivery of the project substantially complies with the standards set out in the code.

### Summary of In-Depth Check 2 – River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme

The River Dodder Cycle and Pedestrian Route - Dodder Greenway Scheme was reviewed for compliance with the Public Spending Code up to the stage of 'expenditure being considered'. Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the 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. All documentation pertaining to the delivery of the project should be readily available for future evaluations.

### **Summary of In-Depth Check 3 – Proposed Increase in Revenue Expenditure**

An in-depth check on the overall budget increase of €6.1m, was carried out to assess compliance with the standards set out in the Public Spending Code at the stage ‘expenditure being considered’ over the following three service areas:

- a) A01 Maintenance & Improvement of LA Housing Units,
- b) A07 RAS & Leasing Programme,
- c) B04 Local Road – Maintenance & Improvement

While the objectives and expected outcomes for the increased budget across the service areas were clearly documented, it is recommended that more detailed cost analyses be carried out in the form of a business case template.

An overall satisfactory rating has been assigned to this review; individual service areas as follows:

A01 Maintenance & Improvement of LA Housing Units	Satisfactory
A07 RAS & Leasing Programme	Substantial
B04 Local Road – Maintenance & Improvement	Satisfactory

The overall rating can easily be increased to substantial by implementing the recommendation.

## **4. Next Steps: Addressing Quality Assurance Issues**

Both the Checklists and the In-Depth checks identified substantial compliance by the Council in 2018 with the standards set out in the Public Spending Code. The internal project monitoring system is now in place across the organisation and is regularly updated for capital projects to which the Public Spending Code applies. Relevant training has occurred and should continue in 2019 to support staff deliver services in compliance with the Public Spending Code.

The in-depth checks for 2018 identified some areas where improvements could be made, relating to document management process and the use of a business case/ detailed cost analysis mechanisms for revenue increases, to enhance the processes currently in place. The Quality Assurance Report will be raised at Management level with a view to sharing learnings across the different Directorates and implementing the measures recommended further to the Internal Audit checks.

## 5. Conclusion

The inventory outlined in this report details the current and capital expenditure that is being considered, being incurred, and that has recently ended. The Council has published a notice on [www.sdcc.ie](http://www.sdcc.ie) for procurements in excess of €10 million for 2018.

Both the Checklists and In-Depth Checks completed by Council show a good level of compliance with the Public Spending Code. Areas for improvement for future years' requirements will be identified with a view to ensuring high compliance with the Public Spending Code across the Council on an ongoing basis.

## Appendix 1: South Dublin County Council 2018 Inventory of Projects and Programmes over €0.5m

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus							
South Dublin County Council												
<b>Housing &amp; Building</b>												
A01 Maintenance & Improvement of LA Housing Units	€1,776,200					€15,111,292						
A03 Housing Rent and Tenant Purchase Administration						€1,832,321						
A04 Housing Community Development Support						€5,688,613						
A05 Administration of Homeless Service						€3,557,157						
A06 Support to Housing Capital & Affordable Prog						€9,217,556						
A07 RAS and Leasing Programme	€2,407,900					€31,726,874						
A08 Housing Loans						€2,318,410						
A09 Housing Grants						€2,204,537						
Rapid Delivery Social Housing Units (Grouped)								€24,073,073				
Rapid Delivery Social Housing Units 2018-2020								€40,500,000				
Killinenny, Dublin 24 (Social Build Programme)										€4,486,927		
Social Housing Acquisition Programme (2018-2020) - (Grouped)								€7,282,000				
Part V Acquisitions 2018-2020								€17,310,000				
Presale And Prelet Repairs								€794,500				
Disabled Tenants (1997)								€1,555,000				
Mayfield Phase 2										€4,082,781		
St Marks Green Clondalkin										€2,320,347		
Energy Efficiency Programme								€2,100,000				
MacUilliam (SH374) Infill Housing								€6,209,522				
Dromcarra, Tallaght (Social Build Programme)										€3,332,499		
Letts Field, Clondalkin (Build Programme)								€8,243,284				
Killinarden, Tallaght (Social Housing Build Prog)								€6,723,128				
St. Marks Avenue, Clondalkin (Social Housing Build Prog)				€17,969,872								
St. Aidans Development										€20,033,903		
Kilcarberry Mixed Tenure Project: Social Res 30%								€10,520,679				
Kilcarberry Mixed Tenure Project: Private Res 70%								€24,548,252				
Relet Repairs 2018			€1,687,357									
CALF - Voluntary Housing								€13,347,607				
CAS Housing								€1,194,578				
Traveller Accommodation Upgrade/Construction Programme				€9,857,000								
Integrated Housing Computer System								€1,251,284				
<b>Road Transportation and Safety</b>												
B02 NS Road - Maintenance and Improvement						€1,042,976						
B03 Regional Road - Maintenance and Improvement						€2,889,191						
B04 Local Road - Maintenance and Improvement	€1,923,000					€13,175,920						
B05 Public Lighting	€643,900					€4,633,326						
B06 Traffic Management Improvement						€2,779,627						
B07 Road Safety Engineering Improvement						€1,883,152						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital			> €0.5m			> €0.5m			
			Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
South Dublin County Council			€0.5 - €5m	€5 - €20m	€20m plus							
B08 Road Safety Promotion & Education	€573,200					€1,609,198						
B10 Support to Roads Capital Prog						€1,217,641						
M50 Improvements - Third Lane								€1,073,000				
Belgard Outer Ring Rd			€4,610,000									
R120 Adamstown Road Improvement Scheme								€17,158,310				
Tallaght Hospital Access Road (Belgard-Cookstown)			€800,000									
Footpath Refurbishment Programme (Grouped)								€1,380,000				
Structural Repairs(public lighting column replace)								€1,200,000				
Village Initiatives Capital Reserve Public Realm			€2,500,000									
Wellington Road Cycle & Pedestrian Facilities								€850,000				
Willsbrook Road Cycle Track								€1,200,000				
N81 cycling,walking & bus facilities (N82 to Fortunestown)								€1,300,000				
Monastery Road Walking Route								€600,000				
River Dodder Cycle & Pedestrian Route				€7,700,000								
Tallaght to Ballyboden walking & cycling route								€1,400,000				
CAP - Tallaght Transport Interchange			€500,000									
N4 to City Cycle Scheme (Celbridge Rd Jct to Palm)								€2,700,000				
Tallaght to Liffey Valley Cycle scheme 2014								€1,500,000				
Green School Cluster								€600,000				
Lucan Access Study			€900,000									
Social Housing Estates Renewal Programme								€900,000				
Citywest Rd/Fortunestown Lane jct upgrade								€600,000				
Celbridge Link Road (LIHAF)								€5,000,000				
Edmondstown Road Reinstatement Works								€794,000				
Tallaght to Templeogue Cycle Route											€5,969,806	
Greenhills Road Reconfiguration											€16,672,007	
St Enda/ Grange Road to Loreto Phase 1											€1,500,213	
St Enda/ Grange Road to Loreto Phase 2			€1,800,000									
Water Services												
C01 Water Supply						€4,169,176						
C02 Waste Water Treatment						€3,234,373						
C08 Local Authority Water and Sanitary Services						€4,439,037						
Flood Alleviation Minor Capital Works (Grouped)			€1,370,000									
Griffeen Flood Alleviation Phase 3			€3,050,000									
Owendoher Flood Relief Works (Minor Flood Works - Owendoher Ph. 2)			€500,000									
Camac Flood Alleviation Scheme				€6,600,000								
Ballycullen Flood Alleviation Scheme											€1,606,842	
Shinkeen Flood Alleviation			€1,000,000									
Whitehall Road Flood Alleviation Scheme			€600,000									
Corkagh Grange Pumping station/Access Road LIHAF			€4,300,000									
River Poddle Flood Alleviation Scheme								€5,800,000				
Whitechurch Stream Flood Alleviation Scheme			€2,000,000									
Clonburris SDZ Surface Water Upgrade Works LIHAF								€3,000,000				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital			> €0.5m			> €0.5m			
			Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
South Dublin County Council			€0.5 - €5m	€5 - €20m	€20m plus							
Clonburris SDZ Surface Water Scheme			€1,000,000									
Development Management												
D01 Forward Planning						€2,945,973						
D02 Development Management						€2,994,775						
D03 Enforcement						€880,844						
D04 Industrial and Commercial Facilities						€1,228,710						
D05 Tourism Development and Promotion						€1,446,172						
D06 Community and Enterprise Function						€4,463,647						
D08 Building Control						€807,398						
D09 Economic Development and Promotion	€555,900					€3,588,809						
D10 Property Management						€1,832,049						
Heatnet Project								€950,000				
Grangecastle Castle Art/Culture Scheme			€600,000									
Round Tower Project											€5,500,000	
Grangecastle Outbuildings			€550,000									
Grange Castle West (Acquisition of land)								€7,000,000				
Grange Castle Pocket Park								€1,000,000				
Third Stand - Tallaght Stadium											€2,200,000	
Tallaght Stadium North Stand (4th Stand)			€5,000,000									
Grand Canal Greenway			€2,000,000									
Dublin Mountains Visitor Centre								€15,525,000				
Rathfarnham Castle								€2,000,000				
Innovation Centre				€7,200,000								
Environmental Services												
E01 Landfill Operation & Aftercare						€3,300,706						
E02 Recovery and Recycling Facilities Operations						€644,329						
E03 Waste to Energy Facilities Operations						€982,028						
E04 Provision of Waste to Collection Services						€587,705						
E05 Litter Management						€1,842,545						
E06 Street Cleaning	€1,273,500					€7,408,047						
E07 Waste Regulations, Monitoring and Enforcement						€929,816						
E09 Maintenance of Burial Grounds						€1,360,343						
E10 Safety of Structures and Places						€746,189						
E11 Operation of Fire Service	€819,400					€20,089,032						
N81 Landscape Improvement Scheme								€1,500,000				
Recreation and Amenity												
F01 Leisure Facilities Operations						€500,875						
F02 Operation of Library and Archival Service						€11,121,207						
F03 Outdoor Leisure Areas Operations	€2,736,400					€17,635,748						
F04 Community Sport and Recreational Development	€1,159,600					€8,433,003						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital			> €0.5m			> €0.5m			
			Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
South Dublin County Council			€0.5 - €5m	€5 - €20m	€20m plus							
<b>F05 Operation of Arts Programme</b>						€2,047,779						
Lucan Swimming Pool								€13,000,000				
North Clondalkin Library								€5,450,000				
Castletymon Library								€2,400,000				
<b>Minor Capital Improvement Works (Grouped)</b>			€845,000									
Kiltipper Park Development			€1,050,000									28.5% of the project funded by LA
<b>Playspace Programme (Grouped)</b>								€1,000,000				
Pavillions Programme Reserve			€1,318,000									
Airlie Park - Adamstown SDZ LIHAF								€7,500,000				
Tandy's Lane Park - Adamstown SDZ LIHAF								€7,500,000				
Corkagh Park Study Implementation								€3,000,000				
<b>DTTAS Sports Capital Grant Projects</b>		€1,010,000										
Perrystown Community Centre Redevelopment			€500,000									
Saggart Community Centre			€1,000,000									
Lucan Sports Hall											€1,050,985	
<b>Shared/Flexible Sports Spaces</b>			€500,000									
Saggart Youth and Community Centre			€1,000,000									
<b>Agriculture, Education, Health and Welfare</b>												
<b>G04 Veterinary Service</b>						€1,399,691						
<b>Miscellaneous Services</b>												
<b>H03 Administration of Rates</b>						€19,662,239						
<b>H09 Local Representation &amp; Civic Leadership</b>						€1,267,497						
<b>New CRM and Telephone system</b>			€500,000									
<b>Vehicles And Plant</b>								€1,319,082				
<b>Depot Re-structuring Project</b>			€4,000,000									
<b>Civic buildings sinking fund County Hall and Clondalkin</b>								€885,000				
												<b>OVERALL TOTALS</b>
<b>Total</b>	<b>€13,869,000</b>	<b>€1,010,000</b>	<b>€45,480,357</b>	<b>€49,326,872</b>	<b>€0</b>	<b>€232,877,532</b>	<b>€0</b>	<b>€282,737,300</b>	<b>€0</b>	<b>€0</b>	<b>€68,756,311</b>	<b>€694,057,372</b>
<b>Number of Projects/Programmes</b>	10	1	28	5	0	46	0	48	0	0	12	150

## Appendix 2: South Dublin County Council 2018 Public Spend Code Checklists

### South Dublin County Council

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Information on the Public Spending Code is circulated as appropriate and is available on the intranet. An internal project monitoring system is in place and is regularly updated for capital projects to which the Public Spending Code applies. Further staff training in this area is planned as part of the 2019/2020 Training Plan.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Guidance Note prepared by the CCMA Finance Committee
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	2	Reports circulated and recommendations being addressed
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Submitted on 29/05/2019
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews?	2	Usually scheduled as part of project closure

<p>Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.</p>		
<p>1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?</p>	<p>-</p>	<p>Three identified as part of the checklists. which were completed by a sample of Departments</p>
<p>1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?</p>	<p>2</p>	<p>Usually scheduled as part of project closure</p>
<p>1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?</p>	<p>-</p>	<p>Resource allocation decisions informed by various evaluation processes in place</p>



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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	n/a	Checklists completed by a sample of Departments, and there were no projects meeting this criterion in the sample
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, where required
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	Yes, where required
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes, broadly in line with expectations
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	For some projects as the project develops additional indicators may be developed, while existing indicators may be expanded or redefined
2.14 Have steps been put in place to gather performance indicator data?	3	

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Additional revenue expenditure primarily related to day to day operations & maintenance, including insurance and support services and delivery of specific projects.
3.4 Was an appropriate appraisal method used?	3	Where appropriate. The revenue increases of greater than €0.5m may be spread across a number of smaller projects.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
3.6 Did the business case include a section on piloting?	n/a	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Provision for optional contract extensions and termination included in contract documents, as appropriate

3.13 If outsourcing was involved were procurement rules complied with?	3	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, at executive or senior executive level within the Council and in relation to consultants was integrated into tender assessment quality criteria
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular meetings, reports, update provided to Senior Management and Members when required. Reporting required as part of contract requirements and integrated into SDCC's project monitor and fortnightly corporate reporting.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Broadly yes, with some limited exceptions
4.7 Did budgets have to be adjusted?	-	On some occasions minor adjustments were required, for example due to unforeseen circumstances or claims. Any amendments were subject to appropriate authorisations.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	n/a	

4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	n/a	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, where applicable
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Objectives are identified in the Management Team Plan, section Team Plans, in plans for specific areas of work (e.g. Regional Enterprise Strategy, Litter Management Plan) etc.
5.2 Are outputs well defined?	3	Outputs and outcomes are reported on through a variety of channels (e.g. reports to Council, monthly and quarterly statistical reports, financial/ budget reports, project KPIs, NOAC returns etc.)
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	3	As appropriate. Unit costings for performance monitoring more suited to some service areas than others.
5.8 Are other data compiled to monitor performance?	3	Yes, for example Vacant Land Register returns, quantitative and qualitative reporting on the range of Local Enterprise Office activities, Performance Management Development System for staff, Members Representations, Council meetings etc.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	
5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of programmes/projects?	3	Yes, for example it is assessed as part of Internal Audit In-Depth Checks, LIHAF projects have been subject to evaluation proofing by the DHPLG and are subject to a continuous monitoring programme.

<sup>1</sup> Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

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

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No applicable expenditure for 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	n/a	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	n/a	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	n/a	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	n/a	
7.6 Were reviews carried out by staffing resources independent of project implementation?	n/a	
7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews?	n/a	

Notes:

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
  
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
  
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.



## Appendix 3: Report Arising from In-Depth Checks

### Quality Assurance – In Depth Check 1: St Aidan’s Housing Development

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#### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	St Aidan’s Housing Development
<b>Detail</b>	The construction of 85 social housing units and 5 traveller accommodation units on 3.97 hectares of land in the ownership of South Dublin County Council: 35 no. 3 bedroom/4 person 2-storey houses 50 no. 3 bedroom/ 5 person 2-storey houses 5 traveller accommodation group houses
<b>Responsible Department</b>	Housing, Social and Community development
<b>Current Status</b>	Development Completed
<b>Start Date</b>	May 2016 (Stage 1 submission to Department of Housing, Planning, Community and Local Government)
<b>End Date</b>	November 2018 (final handover from developer)
<b>Overall Cost Estimate</b>	€20,033,903 (cost estimate - final account)

## Project Description

A detailed study of infill sites owned by South Dublin County Council was carried out in late 2014. These sites were reviewed under the criteria of –

- Size
- Accessibility
- Utility constraints and buried pipework
- Flooding history
- Impact on adjoining community
- Overall suitability

Sketch designs were prepared to estimate yield and a series of informal briefings held with each Area Committee. Following these meetings a list of sites suitable for Part 8 Display and Consultation was drawn up. St Aidan's, Brookfield was one of the sites identified in the study.

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. Construction was to be phased in two stages.

Three key needs were identified that were to be addressed by this project:

1. The provision of social housing units for people on the housing and homeless lists for the area south of the Naas Road.
2. To provide new Traveller Accommodation Programme units
3. To redevelop the redundant traveller accommodation area and surrounding vacant lands at St Aidan's.

*Location of development as published at Part 8 stage*



***The proposed development is described as follows in the St Aidan's Infill Development Proposal, Assessment of Options and Cost Benefit Analysis to the Department of Housing, Community and Local Government.***

“This site is largely a greenfield site that was part of a larger land parcel until development of the R136 and the red LUAS line defined its current boundaries. The local area is predominantly social housing developments with local community and educational facilities. On the subject site there is existing traveller accommodation on the southern end comprising five relatively new purpose built units. There is also an area with older redundant traveller accommodation which will be demolished as part of the proposed development. There are significant underground services running through the site which are a constraint to development.

The current proposal is for the development of 85 social housing units and 5 traveller accommodation units on the site. The development as planned consists of two storey houses primarily grouped in terraces or in semi-detached format. The unit mix will be:

- 35 no. 3 bedroom/4 person 2-storey houses
- 50 no. 3 bedroom/5 person 2-storey houses
- 5 Traveller Accommodation Group Houses

The proposed works include a new access off Brookfield Road, landscaping works to the site boundaries, a new recreational park with play area, landscaping to the housing units and all necessary ancillary site works. “

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model for the St Aidan’s Housing Development.


Objectives	Inputs to date	Activities to date	Proposed Outputs	Proposed Outcomes
<p>The provision of 85 social housing units and 5 traveller accommodation units.</p> <p>Redevelop the SDCC site at Brookfield/St Aidan’s in accordance with Policy H5 in the County Development Plan - “It is the policy of the Council to implement the SDCC Traveller Accommodation Programme 2014 – 2018 in accordance with the principles of proper planning and sustainable development.”</p>	<p>Professional / Technical / Administrative Staff resources</p> <p>Funding from Department of Housing, Planning, Community and Local Government.</p> <p>Existing land assets</p>	<p>Assessment of options &amp; Cost Benefit Analysis</p> <p>Part VIII consultation</p> <p>Procurement of contractors / consultants</p> <p>Construction completed November 2018</p>	<p>The project proposed the development of a 3.97 hectare site in SDCC ownership. 85 social housing units and 5 traveller accommodation programme units. The 85 social housing units- built in 2 phases, were provided under the Rapid Build Housing Programme.</p> <p>The works included a new access off Brookfield Road, landscaping works to the site boundaries, a new recreational park with play area and landscaping to the housing units</p>	<p>Delivery of a social housing scheme in line with SDCC’s Housing strategy as set out in the Government’s “Social Housing Strategy 2020- Support, Supply and Reform”.</p> <p>Redevelopment of an existing, but partially redundant traveller accommodation area and surrounding vacant lands.</p>

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

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The following section tracks the St. Aidan's Housing Development from inception to conclusion in terms of major project/programme milestones

- 
- |      |   |
|------|---|
| 2015 | <ul style="list-style-type: none"><li>• Outline proposal included in a report (New Build Housing Strategy) to Elected Members at March Council meeting</li></ul>  |
| 2016 | <ul style="list-style-type: none"><li>• MAY: Stage 1 submission to Department of Housing, Planning, Community and Local Government (DHPCLG)</li><li>• JULY: Part VIII notice published. Public display period 21<sup>st</sup> July 2016 – 15<sup>th</sup> September 2016.</li><li>• SEPTEMBER: Report on Public Consultation under Part VIII presented to elected members at Council Meeting and a revised development was approved (Minute H10/0916 refers).</li><li>• NOVEMBER: Assessment of Options and Cost Benefit Analysis submitted to DHPCLG</li><li>• DECEMBER: Stage 1 &amp; 2 approval received from DHPCLG for 85 social housing rapid build units</li><li>• DECEMBER: Invitation to tender on e-Tenders for an initial 71 units with option for a further 19 units.</li></ul> |
| 2017 | <ul style="list-style-type: none"><li>• JANUARY: Stage 4 submission to DHPCLG for TAP units</li><li>• FEBRUARY: Stage 1 &amp; 2 approval received from DHPCLG for 5 TAP units</li><li>• APRIL: Stage 4 submission to DHPCLG in relation to 71 social housing units</li><li>• MAY: Stage 4 approval from DHPCLG for 71 social housing units</li><li>• AUGUST: Construction commenced on site</li></ul>   |
| 2018 | <ul style="list-style-type: none"><li>• MAY: Phase 2 Stage 4 approval in relation to remaining 19 units</li><li>• NOVEMBER: Construction and handover completed.</li></ul>  |

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the St. Aidan's Housing Development.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
The Social Housing Strategy 2020	A Government strategy published in November 2014 that committed to providing 35,000 new social housing units in Ireland between 2015 and 2020.
Rebuilding Ireland Programme	A Government Action Plan published in July 2016 to address homelessness in Ireland. A key action is to accelerate and expand the Rapid-Build Housing Programme.
South Dublin County Development Plan 2016-2022	H1 Objective 1: To significantly increase the stock of social housing in the direct control of South Dublin County Council in order to meet the long term housing needs of those households on the local authority housing list. H5 Objective : It is the policy of the Council to implement the South Dublin County Council Traveller Accommodation Programme 2014 – 2018 (and any superseding programmes agreed by the Council) in accordance with the principles of proper planning and sustainable development.
Assessment of Options & Cost Benefit analysis including risk assessments	Several options for meeting the project objectives were assessed. The scheme submitted for approval to DHPCLG was selected following multi-criteria assessment and a cost benefit analysis. The main risks to the projects were identified and mitigating measures to be adopted were outlined.
Part VIII Public Consultation and Architect's Report	The proposed development was approved by resolution of the Elected Members of South Dublin County Council its meeting held on 26 <sup>th</sup> of September 2016 on foot of the Architect's report on the Public Consultation.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the St. Aidan's Housing Development. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Assessment of Options & Cost benefit analysis including risk assessments	Assess options and constraints and formally define needs to be met.	Detailed report including options, cost analysis and risk assessments available on file.
Cost Review	Assess costs of preferred option. Provides a basis for comparison to final cost.	Yes. Cost benefit analysis on preferred option included in Assessment of Options and Cost Benefit analysis report.
Risk Assessment	Assess and identify risks and document proposed mitigation/ control options.	Risk assessments included in Assessment of Options and Cost Benefit analysis report
CE orders and procurement documentation	Assess compliance with procurement regulations.	Details of procurement processes available in respect of engagement of consultants / contractors. It was noted however that three quotations were not obtained in accordance with SDCC's procedures in respect of the engagement of a contractor due to time constraints.
Correspondence with Department of Housing, Planning, Community and Local Government, the Sanctioning Authority	Verify that approval was received from the Sanctioning Authority as required at each stage of the project.	Yes. Correspondence, relevant associated reports and stage submissions and approvals available.
Part VIII Public Consultation	Assess achievement of objectives and desired outcomes.	Yes. Indicative drawings and reports presented. Council minutes record agreement of elected members.

**Data Availability and Proposed Next Steps:** Internal Audit is satisfied that sufficient data is available for the future evaluation of the proposal. Where procedures are not complied with a detailed explanatory report should be prepared.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for St. Aidan's Housing Development based on the findings from the previous sections of this report.

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

Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the Public Spending Code.

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

Yes, Internal Audit is satisfied that sufficient data is available for the future evaluation of the project.

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

Where procedures are not complied with that a detailed explanatory report be prepared for record purposes.

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## Section C: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the St Aidan's Housing Development

### **Summary of In-Depth Check**

St. Aidan's Housing Development was reviewed for compliance with the Public Spending Code. Internal Audit is satisfied that the delivery of the project substantially complies with the standards set out in the code.



## Quality Assurance – In Depth Check 2: River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme.
<b>Detail</b>	The Greenway route is approximately 14km in length and passes along the Dodder Valley from Orwell / Terenure through the outer suburbs of Tallaght to rural and upland Dublin to the entrance to the Bohernabreena reservoirs at Glenasmole.
<b>Responsible Department</b>	Land Use, Planning and Transportation
<b>Current Status</b>	Expenditure under consideration
<b>Start Date</b>	August 2012 – Consultant Engineers commissioned to undertake feasibility study
<b>End Date</b>	Anticipated completed by December 2021
<b>Overall Cost Estimate</b>	€7.7m – Feasibility Study

### Project Description

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 proposal consists of the greenway route which is approximately 14km in length and passes along the Dodder Valley from Orwell/Terenure through the outer suburbs of Tallaght to rural and upland Dublin to the entrance to the Bohernabreena reservoirs at Glenasmole.

The works as outlined in the Part VIII Report comprise of the following:

- “Where commuting currently exists and demand is anticipated to continue, the scheme either ensures it is facilitated in a pedestrian priority environment with additional capacity for safe use at junctions or provide an alternative route for commuting cyclists where required.
- The Greenway will generally consist of a shared 3-4m wide bound surface on the off road sections, tying into suitable bound surfacing for the on road sections. It is purposed to utilise enhanced variations to reflect local context.
- Works will include widening and upgrade to existing paths, construction of new paths, the construction of a number of new bridges, upgrade of existing bridges and underpasses, junction upgrades, etc.
- The upgrade and creation of new entrances to the Greenway.
- Improved landscape treatment to provide a coherent and legible Greenway along the proposed Greenway.
- Ecological enhancements including species rich grassland management, the planting of native trees and the provision of bat boxes.
- Bat friendly public lighting will be provided in new areas and in upgrading sections of existing lighting and associated ducting and cabling.
- CCTV and associated ducting and cabling will be provided at a number of locations including each of the bridges.
- Drainage measures including swales, signage, markings and ancillary works.”

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

- As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the River Dodder Cycle and Pedestrian Route to this stage of the project.

Objectives	Inputs to date	Activities to date	Proposed Outputs	Proposed Outcomes
<p><b>Corporate Plan 2015-2019</b> The objective is to promote all modes of transport including walking and cycling to improve movement of people within and beyond the County. SDCC will achieve this by moving forward with the River Dodder Valley Greenway project.</p> <p><b>South Dublin County Development Plan 2016-2022</b> <b>TM3 Objective 1:</b> To create a comprehensive and legible County-wide network of cycling and walking routes that link communities to key</p>	<p>SDCC Capital Funding.</p> <p>Grants from NTA, DTTS and ERDF.</p> <p>Existing Land Assets</p> <p>Professional / Administrative Staff Resources - for managing the project</p>	<p>Procurement of consultants to date for engineering feasibility study and economic and tourism feasibility study.</p> <p>Part VIII Public Consultation.</p> <p>Successful submissions to NTA, DTTS and ERDF for funding.</p> <p>Procurement of consultants for the detailed design stage.</p>	<p>The Greenway route is approximately 14km in length and passes along the Dodder Valley from Orwell / Terenure through the outer suburbs of Tallaght to rural and upland Dublin to the entrance to the Bohernabreena reservoirs at Glenasmole. It will provide for:</p> <ul style="list-style-type: none"> <li>• Connectivity to communities, facilities and local business along the Dodder Valley corridor with a dedicated signage strategy.</li> <li>• Construction of a 4m wide shared path.</li> <li>• Works will include widening and upgrading of existing and new paths and bridges, underpasses and junction upgrades.</li> <li>• Public Lighting and associated ducting and cabling and CCTV.</li> <li>• Road markings and signage.</li> </ul>	<p>The provision of a pedestrian and cycle network from Tallaght to Ballyboden, improving cycle safety, access and parking.</p> <p>Creation of sustainable transport and access links, promoting healthy lifestyles.</p> <p>Development of eco-tourism and natural and cultural heritage conservation.</p> <p>Supporting economic and social development of communities, including enterprise development.</p>

<p>destinations, amenities and leisure activities.</p> <p><b>TM3 Objective 2:</b> To ensure that connectivity for pedestrians and cyclists is maximised.</p> <p><b>TM3 Objective 6:</b> To ensure that all walking and cycling routes have regard to pertaining environmental conditions and sensitivities.</p>			<ul style="list-style-type: none"><li>• All associated site works.</li></ul>	
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## Section B - Step 2: Summary Timeline of Project/Programme

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The following section tracks the River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme from inception to conclusion in terms of major project/programme milestones: -

2012	<ul style="list-style-type: none"><li>• AUGUST: Consultant Engineers were commissioned to undertake a study into the feasibility of developing a high quality walking and cycling route along the River Dodder Corridor.</li></ul>
2013	<ul style="list-style-type: none"><li>• JANUARY: Feasibility Report completed.</li><li>• JULY: Eight tenders invited, four valid tenders returned from NTA framework agreement for consultancy services for the preliminary design and Part 8 stage. Consultant appointed.</li><li>• JULY: Five tenders were invited for the project to investigate the economic potential of the Greenway.</li><li>• SEPTEMBER: Consultant appointed to carry out a tourism and economic feasibility study.</li><li>• NOVEMBER: Tourism &amp; Economic Feasibility Study completed.</li></ul>
2014	<ul style="list-style-type: none"><li>• AUGUST: Tenders invited for Project Management and Environmental Consultancy Services.</li><li>• OCTOBER: Consultant appointed for Project Management and Environmental Consultancy Services.</li></ul>
2015-2016	<ul style="list-style-type: none"><li>• Delays caused by very sensitive ecological constraints along the route which required the completion of multi-seasonal surveys.</li></ul>
2017	<ul style="list-style-type: none"><li>• JUNE: Part VIII public consultation in respect of the proposed project took place from 22nd of June to 18th of August 2017.</li><li>• OCTOBER: Part VIII report presented to South Dublin County Council at their meeting held on 23rd of October 2017 and the proposed development was approved by resolution (Minute H15/1017 refers).</li></ul>
2018	<ul style="list-style-type: none"><li>• JUNE: Invitation to tender using the framework agreement for Consultancy Services to carry out Detail Design Stage, with option to proceed to tender, construction management &amp; other services for a section of Dodder Greenway Scheme.</li><li>• SEPTEMBER: Consultant appointed to carry out detail design stage.</li></ul>

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Part VIII Public Consultations and Chief Executive's Report	The proposed development was approved by resolution of the Elected Members of South Dublin County Council at its meeting held on the 23 <sup>rd</sup> of October 2017 on foot of the Chief Executive's Report on the Public Consultation.
Feasibility Study	Concluded the development of the greenway route along the River Dodder was feasible and consistent with planning policy.
CE orders and records re procurement of consultants	Yes, up to current stage of delivery of the project.
Cost Review – Appraisal of Options	Consultant Engineers were appointed by using the terms of the NTA's Framework Agreement for Consultancy Services to prepare estimates on the three viable options listed in the feasibility study including the preferred option.
Tallaght Cycle Network Analysis 2012	A quality of service review was completed on the existing cycle network to identify strategic cycling routes to maximise access from residential areas.
Dodder Greenway Tourism & Economic Report	Provided a review of the potential economic benefits and examined marketing, signage and branding options.
Risk Assessment	Risks were considered and documented at each stage of the project to date.

## Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Correspondence with National Transport Authority, the Sanctioning Authority	Verify that approval was received from the Sanctioning Authority as required.	Yes. Correspondence and relevant associated reports available.
CE orders and procurement documentation	Assess compliance with procurement regulations.	Yes, to date, consultant engineers, project management and environmental consultancy services, multi-disciplinary consultancy services and ecological surveys have been engaged through a procurement process.
Feasibility Study	Assess options, constraints and costing options to provide the project.	The feasibility study co-ordinated by SDCC also included parts of respective jurisdictions Dublin City Council and Dún Laoghaire - Rathdown County Council. There are 12 stages in the project, stages 7-12 pertaining to SDCC.
Part VIII Public Consultation	Assess achievement of objectives and desired outcomes.	Yes. Reports presented and Council minutes record agreement of elected members.
Cost Review/ Plans	Three viable options costed and reviewed.	Yes. Detailed costing/estimates available.
Risk Assessment	Ecological, funding, flood risks, traffic management, cost implications, project delays were all assessed and documented.	Risks were considered and documented at each stage of the project to date.

### Data Availability and Proposed Next Steps

Internal Audit is satisfied that there is sufficient data available for the future evaluation of the project. The delivery of this project is cross sectional; Internal Audit recommends that where more than one section is involved in the delivery of a project, record management is coordinated to ensure ready access to documentation and a complete file. Each section should also ensure that documents are uploaded to the internal online project monitoring system.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme based on the findings from the previous sections of this report.

### **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage)**

Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the Public Spending Code.

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

Yes. The data and information is contained in two sections.

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

Internal Audit recommends that both sections coordinate record keeping to ensure that complete files are available for full evaluation. Key documents should be uploaded to SDCC's project monitoring system on an ongoing basis as they arise.

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## Section C: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the River Dodder Cycle and Pedestrian Route – Dodder Greenway Scheme.

### **Summary of In-Depth Check**

The River Dodder Cycle and Pedestrian Route - Dodder Greenway Scheme was reviewed for compliance with the Public Spending Code up to the stage of "expenditure under consideration". Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the 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. The client section should have all documentation pertaining to the delivery of the project readily available for future evaluations.



## Quality Assurance – In Depth Check 3: Proposed increase in Revenue Expenditure

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Proposed increase in Revenue Expenditure
<b>Detail</b>	<p>To provide an increase in Revenue Expenditure in 2019 in Service Areas: -</p> <ul style="list-style-type: none"> <li>a) A01 Maintenance &amp; Improvement of LA Housing Units</li> <li>b) A07 RAS &amp; Leasing Programme</li> <li>c) B04 Local Road – Maintenance &amp; Improvement</li> </ul> <p>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.</p>
<b>Responsible Directorate</b>	Housing Social & Community Development and Land Use Planning & Transportation
<b>Current Status</b>	Expenditure Under Consideration (in 2018) and approved for 2019 budget
<b>Start Date</b>	Budgetary Process in 2018 for 2019
<b>End Date</b>	Ongoing
<b>Overall Increase</b>	<ul style="list-style-type: none"> <li>a) €1,776,200.00 – Maintenance &amp; Improvement Housing</li> <li>b) €2,407,900.00 - RAS &amp; Leasing Programme</li> <li>c) <u>€1,923,000.00</u> - Maintenance &amp; Improvement Roads</li> <li>€6,107,100.00 - Total</li> </ul>

## Project Description

a) A01 Maintenance & Improvement of LA Housing Units:

Budget provision of €16,232,500, which included an increase of €1,776,200, was approved for the maintenance of 9,712 housing units in the 2018 budget process for 2019. The increase in the budget was largely due to the decline in funding from house sales revenue which resulted in an additional provision of €1.5m in respect of refurbishment of vacant properties for re-let.

b) A07 RAS and Leasing Programme:

A total budget of €33,384,500 in respect of approximately 2,130 RAS and Leasing scheme properties was approved in the 2018 budget process for 2019. Included in this was an increase of €2,407,900. This increase was calculated based on the target set to increase leasing properties by an additional 140 units for 2019 and also to provide for rent reviews.

c) B04 Local Road – Maintenance & Improvement:

Budget provision of €14,240,800, which included an increase of €1,923,000, was approved in the 2018 budget process for 2019 in respect of local road maintenance and improvement. The increase was due to increase in road maintenance contract prices and also in respect of increase in public liability insurance costs.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the proposed increase in Revenue Expenditure over the three service areas;

- a) A01 Maintenance & Improvement of LA Housing Units,
- b) A07 RAS & Leasing Programme,
- c) B04 Local Road – Maintenance & Improvement

Objectives	Inputs	Proposed Activities	Proposed Outputs	Proposed Outcomes
a) To review, and improve where possible, housing management and maintenance programmes and structures	<ul style="list-style-type: none"> <li>• Increased Revenue Budget by €1.7m</li> <li>• Staff Resources</li> <li>• Use of existing assets</li> </ul>	<ul style="list-style-type: none"> <li>• Carry out of general maintenance plus boiler maintenance &amp; servicing and window &amp; door planned replacement programme.</li> </ul>	<ul style="list-style-type: none"> <li>• General and planned maintenance programmes carried out in line with the scheduled programme of works</li> </ul>	<ul style="list-style-type: none"> <li>• An accelerated planned maintenance programme for older housing stock and delivery of quicker more cost effective re-letting of social homes.</li> <li>• Improved housing stock.</li> </ul>
b) To meet the County's need for social housing provision through a range of mechanisms, including leasing and Rental Accommodation Schemes (RAS)	<ul style="list-style-type: none"> <li>• Increased Revenue Budget €2.4m</li> <li>• Staff Resources</li> </ul>	<ul style="list-style-type: none"> <li>• Management of Increasing programme to provide accommodation options under leasing and RAS including rent reviews.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide an additional number of properties under these schemes.</li> <li>• Complete rent reviews due during the year.</li> </ul>	<ul style="list-style-type: none"> <li>• Additional accommodation options provided through the various schemes.</li> </ul>
c) To implement an annual road works programme of	<ul style="list-style-type: none"> <li>• Increased Revenue Budget €1.9m</li> <li>• Staff Resources</li> <li>• Use of existing assets</li> </ul>	<ul style="list-style-type: none"> <li>• As per annual service delivery plan 2019-anticipated 140,000 metres squared of road and 86,000 metres</li> </ul>	<ul style="list-style-type: none"> <li>• Improved road and footpath network</li> </ul>	<ul style="list-style-type: none"> <li>• Delivery of annual roads maintenance and social housing estate renewal programme in line with 2019 budget increase.</li> </ul>

maintenance and improvements		squared of footpath repaired		
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## Section B - Step 2: Summary Timeline of Project/Programme

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The following section tracks the proposed increase in Revenue Expenditure over the three service areas under review.

The timeline summary from inception to budget approval under the area of 'expenditure being considered in 2018'.

The following strategies / plans set out the background and objectives to the increased activities and subsequent increase in budgets in the following areas:

**a) A01 Maintenance & Improvement of LA Housing Units and**

**b) A07 RAS & Leasing Programme:**

- Rebuilding Ireland Action Plan for Housing and Homelessness
- Social Housing Strategy 2020
- Development Plan 2016 – 2022
- South Dublin Interim Housing Strategy 2016-2022
- Corporate Plan 2015 – 2019
- Annual Service Delivery Plan 2019
- Adopted budget dated 15<sup>th</sup> November 2018 in respect of 2019

**c) B04 Local Road – Maintenance & Improvement:**

- Corporate Plan 2015 – 2019
- Development Plan 2016 – 2022
- Road Works Programme 2019
- Annual Service Delivery Plan 2019
- Adopted budget dated 15<sup>th</sup> November 2018 in respect of 2019

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

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The following section reviews the key SDCC documentation relating to appraisal, analysis and evaluation for the proposed increase in Revenue Expenditure over the three service areas;

- a) A01 Maintenance & Improvement of LA Housing Units,
- b) A07 RAS & Leasing Programme,
- c) B04 Local Road – Maintenance & Improvement

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Development Plan 2016 - 2022	<p>a) H1 Objective 1: To significantly increase the stock of social housing in the direct control of South Dublin County Council in order to meet the long- term housing needs of those households on the local authority housing list.</p> <p>b) H1 Objective 7: To meet the County’s need for social housing provision through a range of mechanisms, including Part V of the Planning and Development Act 2000 (as amended), a social housing building programme, acquisition, leasing, Housing Assistance Payment (HAP) scheme, Rental Accommodation Schemes (RAS) and the utilisation of existing housing stock. This should include for the provision of one-bedroom units for homeless housing need.</p> <p>c) TM Objective 4: It is the policy of the Council to improve and expand the County-wide strategic road and street network to support economic development and provide access to new communities and development.</p>
Corporate Plan 2015 - 2019	<p>The Corporate Plan 2015 – 2019 sets out clear objectives in respect of the various service areas and outlines the necessary steps proposed to be taken to achieve these objectives.</p> <p>Housing Social and Community Development: - “put in place a three-year programme to supply housing in the context of the Social Housing Strategy 2020</p> <ul style="list-style-type: none"> <li>• work with approved housing bodies, the private rental sector and potential joint venture partners to provide as many social housing units as possible;</li> <li>• review, and improve where possible, our housing management and maintenance programmes and structures;”</li> </ul> <p>Land Use, Planning and Transportation: - “implement an annual road works programme of maintenance and improvement</p> <ul style="list-style-type: none"> <li>• Work with national transportation authorities to progress strategic transport projects.</li> <li>• Implement an annual road and footpath maintenance and improvement programme.”</li> </ul>
Capital programme 2018 - 2020	<p>Pre-let repairs previously formed part of the Capital Programme, in respect of works carried out on vacant units before they are allocated to new tenants. The works were subject to the availability of Internal Capital Receipts, now funded through revenue.</p>
Adopted budget 2019	<p>The 2019 budget was adopted on 15<sup>th</sup> November 2018. The budget strategy sets out the requirement for increased expenditure across the three areas for the reasons outlined below: -</p> <p>a) Additional maintenance and pre-let works, funded from increased rental income.</p> <p>b) Increased payments to Landlords and management fees, funded by additional grant income.</p>

	<p>c) Increases in payroll, insurance and contract costs and, partially offset by additional grant funding.</p>
<p>Annual Service Delivery Plan</p>	<p>Meet the challenges posed by the housing crisis by prioritising the housing supply and management initiatives in the County by: -</p> <ul style="list-style-type: none"> <li>• Delivery of quicker more cost effective re-letting of social homes and an accelerated planned maintenance programme for older housing stock.</li> <li>• Pursuing additional accommodation options under Housing Assistance Payment, leasing and rental schemes along with increased inspections of private rented dwellings.</li> </ul> <p>Continue to deliver a quality travel experience for anyone who uses Council roads, footpaths and traffic systems: -</p> <ul style="list-style-type: none"> <li>• Increase delivery on Annual Roads Maintenance and Social Housing Estate Renewal Programme in line with Annual Budget 2019 increase.</li> <li>• Deliver Traffic Works and Traffic Calming Programmes managing and meeting required timescales, budgets and procurement requirements.</li> </ul>

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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the proposed increase in Revenue Expenditure over the three service areas:

- a) A01 Maintenance & Improvement of LA Housing Units,
- b) A07 RAS & Leasing Programme,
- c) B04 Local Road – Maintenance & Improvement.

Data Required	Use	Availability
<p>a) History of maintenance costs previously charged to capital and funded from house sales. Projected costing details for planned maintenance programmes</p> <p>b) Projected costings of additional houses to be provided under the schemes and projected costing of rent reviews</p> <p>c) Report in respect of projected increase in road maintenance contract prices. Evidence of increase in public liability insurance costs</p>	<p>For evaluating accuracy of projected costings for budgetary process.</p>	<p>a) Previous capital costs available. High level costings available for planned maintenance work but would benefit from more detailed costs analyses being carried out. This was proposed in 2019 in preparation for the tender process.</p> <p>b) Spread sheet provided with detailed projected costings</p> <p>c) Verbal report at budgetary process in relation to increases in contract prices. Insurance premium set by IPB.</p>

### Data Availability and Proposed Next Steps

While some statistical backup was available for review, the budgetary process would benefit from recorded detailed costs analyses to support increases in revenue at this level.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for proposed increase in Revenue Expenditure over the three service areas:

- a) A01 Maintenance & Improvement of LA Housing Units,
- b) A07 RAS & Leasing Programme,
- c) B04 Local Road – Maintenance & Improvement.



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

The overall increase reviewed comprised of three expenditure elements. Each element was reviewed, and the level of increase could be substantiated. Across service areas reviewed the increases maintain levels of service, to enable the meeting of objectives and deliver expected outcomes.

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

The objective for the increase in the service areas reviewed are clearly set out in both national and local strategic documents. While some high level and detailed costings were available, the budgetary process would benefit from recorded detailed costs analyses to support increases in revenue at this level.

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

That a template incorporating the standards as required in the PSC be completed as part of the business case for new / extended revenue expenditure > €5m for projects between €5m & €20m.

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## **Section C: In-Depth Check Summary**

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The following section presents a summary of the findings of this In-Depth Check on the Expenditure over the three service areas:

- a) A01 Maintenance & Improvement of LA Housing Units,
- b) A07 RAS & Leasing Programme,
- c) B04 Local Road – Maintenance & Improvement.

### **Summary of In-Depth Check**

An in-depth check on the overall budget increase of €6.1m over the three service areas A01 Maintenance & Improvement of LA Housing Units, A07 RAS & Leasing Programme, B04 Local Road – Maintenance & Improvement was carried out to assess compliance with the standards set out in the Public Spending Code. This net increase comprised a number of different expenditure elements.

The basis for the increase in the revenue budget was substantiated by:

- a) The pre-let repair programme of works was part of the Capital Programme, funded by means of Internal Capital Receipts from house sales until 2019. Due to the decline of house sales revenue, provision was made to transfer the programme to the Revenue Budget 2019.
- b) The increase is due to the number of new lease units and rent reviews for existing leased units.
- c) The increases in payroll, insurance and contract costs supported the increase in expenditure.

While the objectives and expected outcomes for the increased budget across the service areas were clearly documented, it is recommended that more detailed costs analyses be carried out in the form of a business case template.

An overall satisfactory rating has been assigned to this review; individual service areas as follows:

A01 Maintenance & Improvement of LA Housing Units	Satisfactory
A07 RAS & Leasing Programme	Substantial
B04 Local Road – Maintenance & Improvement	Satisfactory

The overall rating can easily be increased to substantial by implementing the recommendation.