

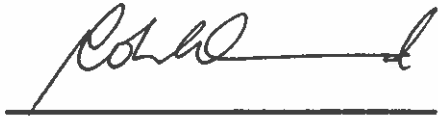


Quality Assurance Report for 2023 South Dublin County Council

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.



Colm Ward
Chief Executive
South Dublin County Council

31st May 2024

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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 assess 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 for the year under review. The inventory includes all projects/programmes above €0.5m. The projects/programmes are classed as either expenditure being considered, expenditure being incurred or expenditure that has recently ended.

2. Publish summary information on website of all procurements in excess of €10m, new, 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 value for capital projects on the inventory and a minimum of 1% of total value for revenue projects on the inventory 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 projects/programmes, the website reference for the publication of summary information on 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 first, third, fourth and fifth requirements of the QA process for South Dublin County Council for 2023.

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 2023 including details of 209 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 (2021) and the Department of Public Expenditure and Reform's Public Spending Code Quality Assurance Process Guidance Note (2019). The inventory contains relevant services from the Council's 2023 Annual Financial Statement (Unaudited) in respect of current (revenue) expenditure and from the Capital Programme 2023-2025 and the Council's Financial Management System for capital expenditure.

The inventory is available at Appendix 1.

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.

Information for procurements meeting these criteria in 2023 is available on our website at:

<https://www.sdcc.ie/en/our-performance/public-spending-code/public-spending-code.html>

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 2023 this self-assessment of compliance was carried out on an appropriate sample of areas of expenditure. Four Departments in the Council completed the checklists as part of the Quality Assurance process for 2023:

- Environment, Water and Climate Change Department,
- Housing, Social and Community Development Department,
- Land Use, Planning and Transportation Department,
- 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 on 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 indicate that the Council was either broadly compliant or compliant with some improvement necessary in 2023. No areas were identified as having scope for significant improvements.

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 on the Project Inventory.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- This minimum is an average over a three-year period.
- The same projects should not be selected more than once in a three-year period unless it is a follow up to a serious deficiency discovered previously.
- Over a three-to-five-year period all stages of the project life cycle and every scale of project should have been included in the in-depth check.

The volume of the in-depth checks over the three years 2021 to 2023 is in keeping with this requirement. The in-depth checks carried out average 0.1% for revenue checks and 3% for the capital checks over a three-year period.

The projects subject to in-depth checks for 2023 are outlined in Table 1 and a summary of the in-depth checks are detailed below.

Table 1 Summary of Projects Subject to In-Depth Review

		Total Value of In-Depth Checks	Total Value of Projects	% Analysed
Expenditure Being Considered				
Revenue	In Depth Check 3: Revenue Increase Review Work IQ Innovation Centre Costs	€500,000	€346,786,628	0.1%
Expenditure Being Incurred				
Capital	In Depth Check 1: Upgrade of the Public Realm in Lucan Village & Environs	€7,342,447	€1,913,303,195	0.4%
Capital	In Depth Check 2: Affordable Rental Housing Development – Belgard Square North (St. Maelruans)	€55,000,000	€1,913,303,195	2.9%

In Depth Check 1: Upgrade of the Public Realm in Lucan Village & Environs

Upgrade of the Public Realm in Lucan Village & Environs was reviewed for compliance with the Public Spending Code up to the stage of Implementation. Tendering Evaluation Process completed, and Award Letters issued via ETenders on April 11th, 2024.

Internal Audit is satisfied that the delivery of the project to date complies substantially with the standards set out in the code; substantial satisfactory controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project.

In Depth Check 2: Affordable Rental Housing Development – Belgard Square North (St. Maelruans)

The proposed Affordable Rental Housing at Belgard Square North, Tallaght, Dublin 24 was reviewed for compliance with the Public Spending Code at the stage of **“Progressing – Construction Underway”**.

Internal Audit is satisfied that the delivery of the project to date reasonably complies with the standards set out in the code.

In Depth Check 3: Revenue Increase Review, Work IQ Innovation Centre Costs

An in-depth check on the budget addition of €500,000 over the service area D0403 – Management of & Contribs to other Commercial facs was carried out to assess compliance with the standards set out in the Public Spending Code.

The basis for the addition in the revenue budget was substantiated by: -

- The addition of €500,000 to service area D0403 for Innovation Centre operational costs.

The objectives and expected outcomes for the additional budget across the service area were clearly documented.

An overall satisfactory rating has been assigned to this review.

4. Next Steps: Addressing Quality Assurance Issues

Both the Checklists and the In-Depth checks identified strong compliance by the Council in 2023 with the standards set out in the Public Spending Code. A very good level of compliance with the Code was reported by the sample of Departments who completed the Checklists. The in-depth checks give additional assurances that the standards required by the Code are applied in projects carried out by South Dublin County Council.

The Quality Assurance Report will be circulated at Management level to maintain a strong awareness of the requirements of the Code. Training sessions were delivered to relevant staff in March 2023 on the Public Spending Code requirements, and these should prove to be a practical support to staff responsible for applying and delivering on the requirements of the Code at the level of individual projects and programmes.

On the 29th March 2023, the Department of Public Expenditure, NDP Delivery and Reform (DPENDR) announced changes to the PSC. Amongst others, these changes included an increase to thresholds for major projects and the requirements for major projects at different stages in the project lifecycle. Further to this, DPENDR also announced that the Public Spending Code capital appraisal guidelines would be replaced and superseded with a set of new Infrastructure Guidelines applicable from 1st January 2024 to set out the value for money guidelines for the evaluation, planning and management of public investment projects. Training sessions and awareness raising for relevant staff will be required in 2024 as part of the implementation of the new guidelines.

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 with summary information for procurements in excess of €10 million for 2023.

Both the Checklists and In-Depth Checks completed by Council show a good level of compliance with the Public Spending Code. The Quality Assurance Report will be raised at Management level to share learnings and ensure ongoing high compliance with the Public Spending Code across the Council on an ongoing basis.

Appendix 1: South Dublin County Council 2023 Inventory of Projects and Programmes over €0.5m

Expenditure being Considered - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes		
Housing & Building									
A01 Maintenance & Improvement of LA		€ 2,853,400	€ -	€ -	On going	€ -			
A05 Administration of Homeless Service		€ 913,900	€ -	€ -	On going	€ -			
A06 Support to Housing Capital & Affordable Prog		€ 1,673,800	€ -	€ -	On going	€ -			
A07 RAS and Leasing Programme		€ 15,595,000	€ -	€ -	On going	€ -			
D06 Community and Enterprise Function		€ 696,800	€ -	€ -	On going	€ -			
Killinarden Social Housing			€ 2,577	€ -	Multi-phase delivery 2025-2028	€ 41,000,000			
Killinarden Affordable Purchase			€ 7,730	€ -	Multi-phase delivery 2025-2028	€ 128,400,000			
Alpine Heights, Bawnogue (Social Building Programme)			€ -	€ -	2025	€ 6,548,348			
Rossfield (Social Build Programme)			€ -	€ -	2025	€ 6,240,000			
Deansrath, Melrose (Social Building Programme)			€ -	€ -	2026	€ 10,100,000			
Sarsfield Park, Lucan (Social Building Programme)			€ -	€ -	2025	€ 2,100,000			
Stocking Lane, Rathfarnham (Social Building Programme)			€ -	€ -	Multi-phase delivery 2025-2026	€ 11,800,000			
Mixed Tenure - Castlefield Knocklyon			€ -	€ -	Multi-phase delivery 2025-2026	€ 14,725,000			
Kilcarbery Project 2 (School Site) Social Housing			€ -	€ -	Multi-phase delivery 2025-2026	€ 8,550,000			
Kilcarbery Project 2 (School Site) Affordable Housing			€ -	€ -	Multi-phase delivery 2024-2026	€ 33,250,000			
Mixed Tenure - Oldcastle Park			€ -	€ -	Multi-phase delivery 2025-2027	€ 61,000,000			
Newcastle Community Facility			€ -	€ -	2026	€ 1,500,000			
Community Infrastructure Fortunestown / Citywest			€ -	€ -	2026	€ 5,500,000			
Sports and Leisure Facilities upgrades			€ -	€ -	Multi-phase delivery 2024-2026	€ 1,250,000			
Ballycullen LAP Community Facilities - Whitepines			€ -	€ -	2026	€ 2,000,000			
Clonburris Community Facilities			€ -	€ -	2026	€ 3,000,000			
The Foothills, Killinarden: Community Centre & Parkland			€ -	€ -	2026	€ 5,000,000			
The Park Community Centre - Extension (LAP) & Parkland			€ -	€ -	2025	€ 550,000			
Shared Sports Facility-Whitechurch			€ -	€ -	2025	€ 1,500,000			
Road Transportation and Safety									
B04 Local Road - Maintenance and Improvement		€ 577,600	€ -	€ -	2025	€ 10,000,000			
Citywest to Rathfarnham Cycle Scheme					Under consideration	€ 50,000			
Dodder Greenway Section 6 - Kiltipper Rd & Old Bawn Road									
Water Services									
C08 Local Authority Water and Sanitary Services		€ 1,092,200	€ -	€ -	2022-2026	€ 1,000,000			
Griffeen Flood Alleviation Phase 3					2022-2026	€ 500,000			
Owendorfer Flood Relief Works (Minor Flood Works - Owendorfer Ph. 2)					2019-2026	€ 6,600,000			
Camac Flood Alleviation Scheme					2023-2026	€ 1,500,000			
Clonburris SDZ Surface Water Upgrade Works Pumping Station LHAF					2022-2026	€ 1,000,000			
Shinkeen Flood Alleviation									

Expenditure being Considered - Greater than €0.5m (Capital and Current) Continued									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes		
Development Management									
D04 Industrial and Commercial Facilities		€ 894,800	€ -	€ -		€ -			
D10 Property Management		€ 1,691,200	€ -	€ -		€ -			
Environmental Services									
E15 Climate Change and Flooding		€ 1,689,200	€ -	€ -	2024-2026	€ 675,000			
EV Regional Strategy						€ 4,000,000			
DeliveRee		€ -	€ -	€ -	2021-2026				
Recreation and Amenity									
E11 Operation of Fire Service		€ 1,811,900	€ -	€ -		€ -			
F03 Outdoor Leisure Areas Operations		€ 2,364,600	€ -	€ -		€ -			
Largescale recreational facility replacement		€ -	€ -	€ -	2026	€ 900,000			
DTTAS Sports Capital Grant 2019		€ -	€ -	€ -	2019-2025	€ 703,200			
DTTAS Sports Capital Grant 2019 pitch upgrades		€ -	€ -	€ -	2019-2025	€ 565,000			
Kiltipper Park Development Phase 2		€ -	€ -	€ -	2019-2024	€ 2,000,000			
DTTAS SCG 2020		€ -	€ -	€ -	2020-2025	€ 3,590,000			
Rathcoole Pitches & Pavillion		€ -	€ -	€ -	2023-2025	€ 2,000,000			
Adamstown Library		€ -	€ -	€ -	2024	€ 3,930,000	Estimated cost of payments towards development of Library and Enterprise Centre		
Dublin West Library		€ -	€ -	€ -	2024	€ 9,395,012			
Miscellaneous Services									
New CRM and Telephone system		€ -	€ -	€ -	2024	€ 550,000			
Depot Re-structuring Project		€ -	€ -	€ -	2024	€ 4,000,000			
Digitisation of Processes		€ -	€ -	€ -	2025	€ 750,000			
Network Infrastructure & Storage Infrastructure					2025	€ 850,000			
Totals		€ 31,854,400	€ 10,307	€ -		€ 398,571,560			

Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Housing & Building									
A01 Maintenance & Improvement of LA Housing Units		€ 25,828,270	€ -	€ -	Annual	€ -	€ -		
A03 Housing Rent and Tenant Purchase Administration		€ 3,432,020	€ -	€ -	Annual	€ -	€ -		
A04 Housing Community Development Support		€ 5,364,226	€ -	€ -	Annual	€ -	€ -		
A05 Administration of Homeless Service		€ 4,109,378	€ -	€ -	Annual	€ -	€ -		
A06 Support to Housing Capital & Affordable Prog		€ 11,686,154	€ -	€ -	Annual	€ -	€ -		
A07 RAS and Leasing Programme		€ 56,260,001	€ -	€ -	Annual	€ -	€ -		
A08 Housing Loans		€ 2,959,130	€ -	€ -	Annual	€ -	€ -		
A09 Housing Grants		€ 4,332,161	€ -	€ -	Annual	€ -	€ -		
A11 Agency & Recoupable Services		€ 818,792	€ -	€ -	Annual	€ -	€ -		
A12 HAP Programme		€ 585,520	€ -	€ -	Annual	€ -	€ -		
D06 Community and Enterprise Function		€ 5,367,704	€ -	€ -	Annual	€ -	€ -		
F04 Community Sport and Recreational Development		€ 11,142,711	€ -	€ -	Annual	€ -	€ -		
Homeville (Social Housing)				€ 552,603	2024	€ 3,122,400	€ 8,600,000		
Disabled Persons Works				€ 524,592	Ongoing Programme	€ 524,592	€ 2,100,000		
Energy Efficiency/Retrofitting Programme 2021 Phase 2				€ 6,055,766	10 Year programme to 2031	€ 8,075,402	€ 18,000,000		
Kilcarberry Mixed Tenure Project Social Housing				€ 11,084,156	Multi Phase Delivery 2022	€ 37,057,945	€ 55,900,000		
St. Marks Avenue (Social Housing Build Programme)				€ 3,863,537	2025	€ 11,352,455	€ 12,000,000		
Nangor Road (Social Housing)				€ 15,749,790	2024	€ 25,762,320	€ 29,300,000		
Balgaddy (Social Housing Build Programme)				€ 15,839,479	2024	€ 16,451,048	€ 27,100,000		
Templeogue, Riverside Cottages (Social Housing)				€ 838,263	2025	€ 2,762,323	€ 2,900,000		
St. Catherine's Knockmore (Social Housing)				€ 276,957	2024	€ 3,540,101	€ 3,700,000		
Riversdale, Clondalkin (Social Housing)				€ 5,044,156	2024	€ 12,979,870	€ 13,100,000		
Lindisfarne (Grand Canal) Social Hsg Project				€ 2,601,245	2024	€ 3,092,035	€ 6,800,000		
Old Bawn (Social Building Programme) - 2019				€ 2,907,773	Final account 2025	€ 3,968,900	€ 4,000,000		
St Ronan's Crescent, Rowlagh (Social Housing)				€ 96,058	2025	€ 145,164	€ 3,300,000		
St Aongus Green, Tallaght (Social Housing)				€ 111,119	2025	€ 155,965	€ 4,000,000		
Pearse Brothers Park, Rathfarnham (Social Housing)				€ 52,478	2025	€ 91,374	€ 5,000,000		
Clonburris Phase 1 Social Housing				€ 198,959	Multi phase delivery 2025	€ 925,266	€ 44,175,000		
Clonburris Phase 1 Affordable Housing-Purchase (Kishoge)				€ 202,723	Multi phase delivery 2025	€ 916,809	€ 42,750,000		
Clonburris Phase 1 Cost Rental (Kishoge)				€ 202,723	Multi phase delivery 2025	€ 916,809	€ 40,000,000		
Clonburris Phase 2 Social Housing (Canal Ext)				€ 1,525,575	Multi phase delivery 2025	€ 1,919,052	€ 21,000,000		
Clonburris Phase 2 Affordable Housing (Canal Ext)				€ 1,634,446	Multi phase delivery 2025	€ 2,027,923	€ 26,000,000		
Belgard/St Maelruans Cost Rental				€ 15,991,483	2025	€ 16,926,936	€ 55,000,000		
Accelerated Housing Maintenance Programme				€ 2,038,563	Ongoing annual programme	€ 4,941,463	€ 9,850,000		
Kilcarberry LHAF Phase 2 2021				€ 26,135	Multi Phase Delivery 2022	€ 1,803,677	€ 5,500,000		
Social Housing Acquisition				€ 17,018,261	Ongoing Programme	€ 46,200,000	€ 46,200,000		
Part V Acquisitions				€ 1,691,057	Ongoing Programme	€ 4,400,000	€ 4,400,000		
CALF - Voluntary Housing				€ 20,521,875	Ongoing Programme	€ 97,018,684	€ 97,018,684	Estimated expenditure to end 2024	
Traveller Accommodation Programme				€ 517,549	Ongoing Programme	€ 4,344,905	€ 21,000,000		

Expenditure being Incurred - Greater than €0.5m (Capital and Current) Continued									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Road Transportation and Safety									
B03 Regional Road - Maintenance and Improvement		€ 3,970,516	€ -	€ -	Annual	€ -	€ -		
B04 Local Road - Maintenance and Improvement		€ 20,865,056	€ -	€ -	Annual	€ -	€ -		
B05 Public Lighting		€ 6,181,621	€ -	€ -	Annual	€ -	€ -		
B06 Traffic Management Improvement		€ 3,628,074	€ -	€ -	Annual	€ -	€ -		
B07 Road Safety Engineering Improvement		€ 3,411,402	€ -	€ -	Annual	€ -	€ -		
B08 Road Safety Promotion & Education		€ 2,052,888	€ -	€ -	Annual	€ -	€ -		
B09 Maintenance & Management of Car Parking		€ 836,228	€ -	€ -	Annual	€ -	€ -		
B10 Support to Roads Capital Prog		€ 654,704	€ -	€ -	Annual	€ -	€ -		
D01 Forward Planning		€ 4,008,773	€ -	€ -	Annual	€ -	€ -		
D02 Development Management		€ 4,094,066	€ -	€ -	Annual	€ -	€ -		
D03 Enforcement		€ 937,461	€ -	€ -	Annual	€ -	€ -		
D08 Building Control		€ 681,483	€ -	€ 381,501,965	Annual	€ -	€ -		
Grange Road Cycle Track Phase 2		€ -	€ 1,820,277	€ -	2023	€ 6,559,991	€ 7,559,991	It was envisaged that this project would conclude in 2023. However, this project has continued in to 2024	
Grand Canal to Lucan Urban Greenway		€ -	€ 320,663	€ -	2025	€ 1,020,432	€ 7,520,432		
Residual Land Costs		€ -	€ 8,349	€ -	2025	€ 414,844,688	€ 416,532,888	Residual land costs	
Firhouse Road IV Stage 2		€ -	€ -	€ -	2025	€ 4,929,860	€ 5,207,760	Residual land costs	
R120 Adamstown Road Improvement Scheme		€ -	€ 342,038	€ -	2025	€ 23,780,868	€ 24,838,468		
Celbridge Link Road (LHAF)		€ -	€ 1,093,169	€ -	2024	€ 8,196,632	€ 8,296,632		
Footpath Refurbishment Central Tallaght Area		€ -	€ 480,138	€ -	2023	€ 3,609,617	€ 207,100	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Footpath Refurbishment Lucan Electoral Area		€ -	€ 366,689	€ -	2023	€ 3,797,459	€ 207,100	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Footpath Refurbishment South Tallaght Area		€ -	€ 416,912	€ -	2023	€ 1,601,572	€ 207,100	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Footpath Refurbishment Clondalkin Electoral Area		€ -	€ 434,136	€ -	2023	€ 3,451,633	€ 207,100	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Structural Repairs(public lighting column replace)		€ -	€ 1,295,929	€ -	2025	€ 7,438,636	€ 8,846,636		
Wellington Road Cycle & Pedestrian Facilities		€ -	€ 530,024	€ -	2025	€ 1,537,820	€ 18,537,820		
Tallaght Transport Interchange / Tallaght Mobility Hub		€ -	€ 3,012,452	€ -	2024	€ 3,067,741	€ 5,181,841		
Social Housing Estates Renewal Programme		€ -	€ 430,696	€ -	2023	€ 2,319,485	€ 300,000	Footpath/Road refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Belgard to ORR (Embankment Rd Extension)		€ -	€ -	€ -	2025	€ 23,206,606	€ 27,209,606	Central repository for funds for individual initiatives	
District Enhancements		€ -	€ 260,114	€ -	2025	€ 271,411	€ 1,571,411	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Footpath Refurbishment Rathfarnham Templeogue Area		€ -	€ 710,443	€ -	2023	€ 1,147,972	€ 207,100	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Footpath Refurbishment Firhouse Bohernabreena Area		€ -	€ 40,058	€ -	2023	€ 418,195	€ 207,100	Annual footpath refurbishment as part of annual Road Works Programme. Column I = 2024 approved budget	
Footpath Refurbishment Palmerstown Fonthill Area		€ -	€ 552,959	€ -	2023	€ 614,610	€ 207,100		

Expenditure being Incurred - Greater than €0.5m (Capital and Current) Continued									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Road Transportation and Safety (Continued)									
Airton Road Extension URDF			€ 339,354		2024	€ 3,367,781	€ 7,136,781		
Belgard Civic Plaza URDF			€ 2,971,210		2024	€ 3,387,461	€ 5,179,361		
Belgard Civic Square & Pedestrian Link URDF			€ 1,409,233		2024	€ 1,679,702	€ 2,575,702		
School Streets			€ 781,272		2025	€ 913,961	€ 1,163,961		
Village Initiatives Lucan			€ 286,827		2024	€ 595,928	€ 7,342,447		
Dodder Greenway Section 4 Springfield Ave & Dodder			€ 5,960,125		2024	€ 10,513,444	€ 10,813,444		
Dodder Greenway Section 3 Paths & Green Spaces			€ 118,090		2024	€ 4,814,886	€ 4,814,886		
Dodder Greenway Section 5 Firhouse Road, Butterfield Ave			€ 69,961		2025	€ 100,490	€ 4,400,490		
Avonbeg Road Cycletrack scheme			€ 102,108		2024	€ 2,826,619	€ 2,826,619		
Tallaght to Knocklyon Cycle Scheme			€ 228,181		2025	€ 688,913	€ 7,688,913		
Castletymon Road Active Travel scheme			€ 408,134		2025	€ 414,068	€ 6,664,066		
Tallaght to Clondalkin Cycle Scheme			€ 257,905		2025	€ 266,957	€ 12,266,957		
								Based on the 2023 - 2025 3 year Capital Programme, it was envisaged that this project would conclude in 2023. However, this project has continued in to 2024	
Rapid Deployment Active Travel Measures			€ 529,611		2023	€ 658,284	€ 658,284		
D24 Neighbourhood Cycle Network			€ 2,015,200		2024	€ 2,060,655	€ 2,060,655		
								Based on the 2023 - 2025 3 year Capital Programme, it was envisaged that this project would conclude in 2023. However, this project has continued in to 2024	
D12 Bike Bus Routes			€ 1,225,019		2023	€ 1,350,111	€ 1,350,111		
								Based on the 2023 - 2025 3 year Capital Programme, it was envisaged that this project would conclude in 2023. However, this project has continued in to 2024	
Templeville Road - Light Segregation Scheme			€ 1,030,951		2023	€ 1,449,612	€ 1,449,612		
Clonburris Common Infrastructure			€ 1,628,198		2025	€ 2,830,832	€ 82,095,832		
City Edge Masterplan Naas Road			€ 218,950		2025	€ 1,808,390	€ 5,808,390		
Water Services									
C01 Water Supply			€ 4,854,046		Annual	€ -	€ -		
C02 Waste Water Treatment			€ 3,103,691		Annual	€ -	€ -		
C08 Local Authority Water and Sanitary Services			€ 4,939,816		Annual	€ -	€ -		
Flood Alleviation Minor Capital Works			€ 119,652		2014-2026	€ 2,240,075	€ 2,830,000	Annual Surface Water projects grouped	
Dublin Urban Rivers LIFE Project			€ 738,847		2019-2024	€ 2,552,941	€ 3,200,000		
Whitehall Road Flood Alleviation Scheme			€ -		2022-2026	€ 53,934	€ 600,000	With est. project cost of 600k pending determination of Scheme feasibility	
River Poddle Flood Alleviation Scheme			€ 166,121		2019-2026	€ 1,930,502	€ 5,500,000		
Whitechurch Stream Flood Alleviation Scheme			€ 364,663		2019-2025	€ 1,206,874	€ 1,900,000		
Heatnet Project			€ 2,099		2026	€ 5,697,828	€ 6,000,000		
Development Management									
D04 Industrial and Commercial Facilities			€ 1,576,690		Annual	€ -	€ -		
D05 Tourism Development and Promotion			€ 2,128,201		Annual	€ -	€ -		
D09 Economic Development and Promotion			€ 6,819,513		Annual	€ -	€ -		
D10 Property Management			€ 3,265,647		Annual	€ -	€ -		
F05 Operation of Arts Programme			€ 4,766,670		Annual	€ -	€ -		
Tallaght Stadium North Stand (4th Stand)			€ 7,906,546		2024	€ 12,517,871	€ 14,200,000		
Grand Canal Greenway			€ 8,060		2025	€ 468,245	€ 3,500,000		
12th Lock Economic Masterplan			€ 133,044		2029	€ 253,617	€ 4,000,000		
Innovation Centre			€ 10,038,553		2024	€ 15,025,160	€ 15,500,000		

Expenditure being Incurred - Greater than €0.5m (Capital and Current) Continued									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount In Reference Year	Capital Expenditure Amount In Reference Year (Non Grant)	Capital Expenditure Amount In Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Environmental Services									
E01 Landfill Operation & Aftercare		€ 1,143,433	€ -	€ -	Annual	€ -	€ -		
E02 Recovery and Recycling Facilities Operations		€ 712,757	€ -	€ -	Annual	€ -	€ -		
E03 Waste to Energy Facilities Operations		€ 1,034,947	€ -	€ -	Annual	€ -	€ -		
E05 Litter Management		€ 2,118,663	€ -	€ -	Annual	€ -	€ -		
E06 Street Cleaning		€ 9,189,088	€ -	€ -	Annual	€ -	€ -		
E07 Waste Regulations, Monitoring and Enforcement		€ 1,284,841	€ -	€ -	Annual	€ -	€ -		
E09 Maintenance of Burial Grounds		€ 1,313,441	€ -	€ -	Annual	€ -	€ -		
E10 Safety of Structures and Places		€ 936,446	€ -	€ -	Annual	€ -	€ -		
E11 Operation of Fire Service		€ 24,189,996	€ -	€ -	Annual	€ -	€ -		
E13 Water Quality, Air and Noise Pollution		€ 826,428	€ -	€ -	Annual	€ -	€ -		
E15 Climate Change and Flooding		€ 2,021,390	€ -	€ -	Annual	€ -	€ -		
Climate Innovation Fund			€ 101,862	€ -	2018-2026	€ 796,019	€ 1,435,000		
Bohernabreena Burial Ground Extension			€ -	€ -	2004-2026	€ 1,761,143	€ 2,400,000		
Recreation and Amenity									
F02 Operation of Library and Archival Service		€ 14,768,510	€ -	€ -	Annual	€ -	€ -		
F03 Outdoor Leisure Areas Operations		€ 24,905,911	€ -	€ -	Annual	€ -	€ -		
Dodder Valley Mount Carmel Recreational Facilities			€ 336,896	€ -	2019-2024	€ 756,619	€ 950,000		
N81 Improvement Works			€ -	€ -	2016-2026	€ 4,327,219	€ 5,000,000		
Pavilions Programme			€ 86,149	€ -	2015-2025	€ 1,496,133	€ 7,000,000		
DTTAS Sports Capital Grant Projects			€ -	€ -	2020-2025	€ 1,279,235	€ 1,400,000		
Teen Space Programme			€ 322,193	€ -	2020-2026	€ 317,259	€ 1,900,000		
Corkagh Park Study Implementation			€ 863,068	€ -	2019-2025	€ 1,841,763	€ 5,000,000		
Templeogue Intergenerational project			€ 84,476	€ -	2020-2025	€ 321,261	€ 2,850,000		
Delivery of Future All Weather Programme			€ 919,702	€ -	2020-2026	€ 1,005,216	€ 6,000,000		
Killinarden Open Space Regeneration			€ 2,355,122	€ -	2020-2025	€ 2,686,502	€ 6,200,000	Grouped for Project lifetime	
MICW Boundary Enhancement Works			€ 24,475	€ -	2019-2025	€ 862,530	€ 1,200,000		
St Cuthberts Park Enhancement Project			€ 52,061	€ -	2021-2024	€ 52,060	€ 1,150,000		
Whitestown Stream			€ 500,931	€ -	2022-2025	€ 755,532	€ 2,625,000		
Jobstown Park			€ 43,278	€ -	2022-2025	€ 179,793	€ 2,045,000		
Quarryvale Park			€ 67,844	€ -	2022-2025	€ 70,608	€ 1,600,000		
South Dublin Mechanical Services Depot 2022			€ -	€ -	2023-2025	€ 10,631	€ 6,000,000		
Libraries ICT Projects			€ 139,750	€ -	2026	€ 574,969	€ 674,969		
In Context Arts Project			€ 44,417	€ -	2025	€ 624,946	€ 1,074,946		
Rathfarnham Castle - Courtyard and Stables Project			€ 18,059	€ -	2026	€ 1,263,138	€ 5,000,000		
Dublin Mountains Visitor Centre			€ 86,073	€ -	2026	€ 1,150,571	€ 25,000,000		
Tallaght Heritage Centre Feasibility and Design			€ 721,577	€ -	2026	€ 781,285	€ 7,500,000		
Lucan Swimming Pool			€ -	€ 3,619,560	2024	€ 14,189,228	€ 16,700,000		
Saggart Community Centre			€ -	€ 1,499,182	2024	€ 3,094,697	€ 3,200,000		
Balgaddy / Tor an RI Community Centre			€ -	€ 555,060	2024	€ 555,060	€ 2,000,000		
Refurbishment of Rathcoole Courthouse			€ -	€ 269,897	2024	€ 731,058	€ 750,000		
Tandy's Lane Park - Adamstown SDZ LHAF			€ -	€ -	2024	€ 4,707,053	€ 4,800,000		
Airlie Park - Adamstown SDZ LHAF			€ 1,244,792	€ -	2024	€ 10,283,536	€ 11,500,000		
Agriculture, Education, Health and Welfare									
G04 Veterinary Service		€ 1,422,209	€ -	€ -	Annual	€ -	€ -		
Miscellaneous Services									
H03 Administration of Rates		€ 11,213,567	€ -	€ -	Annual	€ -	€ -		
H04 Franchise Costs		€ 622,872	€ -	€ -	Annual	€ -	€ -		
H09 Local Representation & Civic Leadership		€ 1,978,707	€ -	€ -	Annual	€ -	€ -		
H11 Agency & Recoupable Services		€ 586,410	€ -	€ -	Annual	€ -	€ -		
Totals		€ 314,932,228	€ 59,455,582	€ 132,841,124		€ 961,388,851	€ 1,498,228,315		

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes		
Integrated Housing Computer System		€ -	€ -	€ -	2023	€ 1,984,978	System now live		
Belgard North Link Road URDF		€ -	€ 80,656	€ -	2023	€ 2,945,474	Completed		
Monastery Road Walking Route		€ -	€ 32,897	€ -	2023	€ 3,217,748	Completed		
N81 Jobstown Junction		€ -	€ 32,897	€ -	2023	€ 4,321,237	Completed		
Village Initiatives Templeogue		€ -	€ 53,102	€ -	2023	€ 4,033,883	Completed		
		€ -	€ -	€ -		€ -			
		€ -	€ -	€ -		€ -			
		€ -	€ -	€ -		€ -			
		€ -	€ -	€ -		€ -			
Totals		€ -	€ 199,551	€ -		€ 16,503,320			

Appendix 2: South Dublin County Council 2022 Public Spend Code Checklists

Notes:

- ❖ The scoring mechanism for the 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.

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

General Obligations not specific to individual projects/programmes.		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Circular 24/2019 and the revised Public Spending Code documentation has been circulated to staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training on was held in partnership with HR Training in March 2023 for staff with responsibility for managing construction and technical services.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Sectoral guidelines have been developed by the CCMA Finance Committee.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, training for relevant staff held.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Submitted on the 31 st May
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the sample met these requirements
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	see Checklist 6

Q.1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	See Checklist 6
Q.1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	See Checklist 6

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

Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Where applicable, completed by Architects Department
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Business Case has been made – projects in construction phase
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, as part of Part 8 Process, Tender Documents and Capital Programme
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Project objectives are aligned to SDCC Corporate Objectives which include alignment with NPF and Climate Change Action Plans.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes. Including Multi Criteria Analysis where appropriate.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Where applicable yes, in line with Council budgeting, tendering and Capital Programme requirements
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. The appraisal process was undertaken prior to grant application in some cases, or at an early stage as appropriate.

Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, as appropriate to stage within project lifecycle. Reports considered by Consultants/QS/ Architects as required. CE orders signed for each project as required.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, estimates usually based on rates derived from recent tenders for similar work where available. Contingencies included for.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes risk assessment carried out and mitigation applied as appropriate.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	For Clonburris the SAR and PBC were over 100m and we submitted to Cabinet for approval via DHLGH
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, as part of approval process and tender specification
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, relevant Procurement Rules followed
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Where applicable, yes
Q 2.15	Were State Aid rules checked for all support?	3	Where applicable, yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, prior to and during the Part 8 process, as well as URDF approval as and where required.

Q.2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, as per scheme requirements
Q.2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	3	For Clonburris the SAR and PBC were over 100m and we submitted to Cabinet for approval via DHLGH

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	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, for example in Adopted Budget process, AFS and Project Briefs.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, through budget process and Team Plans and as part of specific programmes (e.g., Village Renovation) or as part of Departmental returns (e.g., Housing)
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes - through Budgetary process and approved by Council.
Q 3.4	Was an appropriate appraisal method used?	3	As required
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	N/A
Q 3.6	Did the business case include a section on piloting?	3	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	3	N/A
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	3	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes Evidence led requirement for expansion of the footpath replacement programme

Q.3.11	Was the required approval granted?	3	Yes, all expenditure approved by Council Members, National Government, or Local Management as appropriate.
Q.3.12	Has a sunset clause been set?	3	In particular projects, for example a sunset clause was set in a LEO support scheme
Q.3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes, as appropriate and in compliance with Procurement Guidelines
Q.3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes, targets set through PMDS process as required and in budgetary and financial management processes. Annual performance indicators and National Oversight and Audit Commission returns are prepared.
Q.3.15	Have steps been put in place to gather performance indicator data?	3	Yes, National Indicators in place, with local KPIs, financial management reports, reports to Council, monthly road maintenance meetings, National Oversight and Audit Commission return etc.

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

Incurring Capital Expenditure		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Where applicable yes, tender process followed as required, with contract signed as required
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes – Boards/Steering Committees met regularly
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, with oversight by Senior Staff as appropriate. Tasks delegated as appropriate.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, at executive or senior executive level within the council and in relation to consultants, suitability/experience/ qualifications were integrated into tender assessment quality criteria
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, reporting required as part of contract requirements and integrated into SDCC's project monitor and fortnightly and monthly corporate reporting
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Covid 19 and Brexit were still affecting both budgets and the planned

		<p>timescale of several project due to supply chain issues of construction for extended periods of time, as well as increases in materials costs.</p>
<p>Q 4.7</p> <p>Did budgets have to be adjusted?</p>	<p>3</p>	<p>Yes, in some cases budgets have increased due to contractor claim resulting from inflation. Other projects have had minor adjustments, which were approved by CE orders.</p>
<p>Q 4.8</p> <p>Were decisions on changes to budgets / time schedules made promptly?</p>	<p>3</p>	<p>Where applicable, yes. Any changes dealt with promptly once required data and documents received.</p>
<p>Q 4.9</p> <p>Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?</p>	<p>3</p>	<p>Yes</p>
<p>Q 4.10</p> <p>If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?</p>	<p>3</p>	<p>NTA, URDF and LHAF funded projects are subject to assessment by the Sponsoring Agency at each project Gateway which includes the relevant Business Case assessments to justify any changes in scope and cost. These gateways are aligned to the PSC gateway approvals</p>

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Where applicable yes, with approval by Chief Executive Order as appropriate.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q.5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, based on Corporate and Department Team Plans and objectives, Annual Budget process and adoption
Q.5.2	Are outputs well defined?	3	Yes, based on Dept. Workforce Workstreams and Teams Plans, budgetary monitoring and monthly reports to Council.
Q.5.3	Are outputs quantified on a regular basis?	3	Weekly, Monthly, Quarterly and Yearly as appropriate. As part of regular budgetary reporting and monitoring.
Q.5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, as part of Mid-Year review of PMDS, and as part of the annual budgetary process as well as the AFS process and quarterly Dept. returns.
Q.5.5	Are outcomes well defined?	3	Yes, outcomes defined as objectives and

			targets on Department and Team Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	Where required, and possible, to ensure outcomes monitored. Intervals depend on the project and may be weekly, monthly, quarterly, and/or yearly.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes - as agreed to Departmental cost drivers and salaries. Unit costings not possible in all cases.
Q 5.8	Are other data compiled to monitor performance?	3	Financial Monitoring, Team meetings, and PMDS process including Mid-Year Review.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, based on Departmental and Team Plans and as part of budgetary processes
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, where applicable, through compliance with Corporate Procurement Policy and Processes, as well as monitoring of Budgets and through the Annual Budgetary process. Reports to external bodies, for example Department of Housing, Local Government and Heritage, National

			Oversight and Audit Commission and reports back to funding sources.
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Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.

Capital Expenditure Recently Completed		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Four identified in the Departments who completed the Checklists.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, where applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	3	3 were completed in the year under review
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	3 out of 4 Projects
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	N/A

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

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

Appendix 3: Report Arising from In-Depth Checks

Quality Assurance – In Depth Check 1: Upgrade of the Public Realm in Lucan Village & Environs

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Upgrade of the Public Realm in Lucan Village & Environs
Detail	<p>There are three elements to this Project:</p> <ul style="list-style-type: none">• Improvement works to the Village Green• Upgrades to the Promenade• Changes to entrance to the Lucan demesne and the relocation of the existing car park
Responsible Department	Land Use, Planning and Transportation
Current Status	In Progress. Draft Tender pack issued, tenders due back in January 2024. Estimated 12-month construction period.
Start Date	May 2021
End Date	Ongoing. Construction expected to end in 2025
Overall Cost Estimate	€7,342,446.96

Project Description:

The project consists of the following proposed works:

Lucan Village Green:

Lucan's historic Village Green has become isolated from its surroundings and sits in the middle of some heavily trafficked thoroughfares with little sense of connection to its surroundings. The Green operates more as a roundabout than a Village Green. The design proposals seek to bring life back into the Village Green and for this space to retake its position as a Village Green with a central role in the life of Lucan and for its communities. The proposed scheme will involve upgrading the public realm in the centre of Lucan Village, creating more universally accessible spaces, public realm enhancements to the Main Street and opening the Village Green to encourage greater use of the park.

Lucan Demesne:

The design intention here is to create a sense of place in contrast to the relative anonymity of the current receiving environment, as well as a wayfinding point which marks both the Demesne Park entrance and the western 'gateway' to Lucan village. A new portal to mark the entrance to the park is being proposed, approx. 7m wide and 4.7m high. The car park currently occupying the site is being moved across the Lucan Road (which has already been approved as a separate Part 8 application) so that pedestrian, cycle, and canoe/kayak users will have unrestricted access to the park entrance. The proposed scheme will involve the transformation of the existing Lucan Demesne car park into a public plaza.

Lucan Promenade:

The application proposes improvements to the planting and landscaping that will provide some inflection of the very artificial lines of the Promenade path while defining informal 'break-out' areas for small group gatherings or intimate conversation. These spaces still face out towards the Promenade and are quite visible from it as well as from the Bridge so that overlooking discourages anti-social behaviour. The provision of service points for seasonal markets or performances etc. aims to provide more flexibility of uses. There is sufficient width on the Promenade (approx. 6m) to accommodate the space for stalls for occasional casual trading. The proposals also include the public realm and landscaping along the Promenade at the Liffey weir.

[Descriptions extracted from Part 8 Planning Documents].

Location of Development:

Extracted from Part 8 Planning Documents.



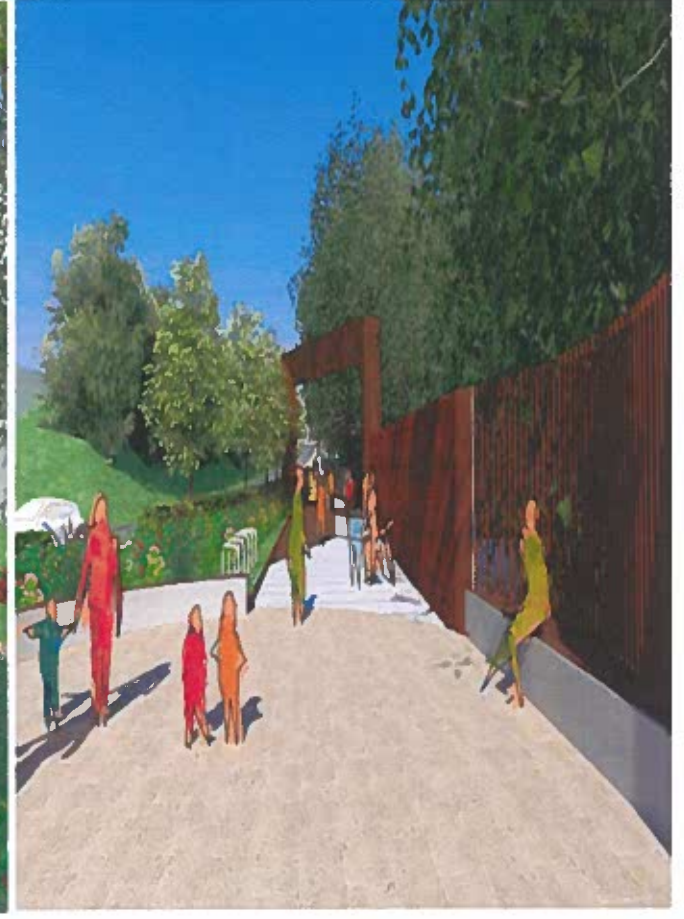
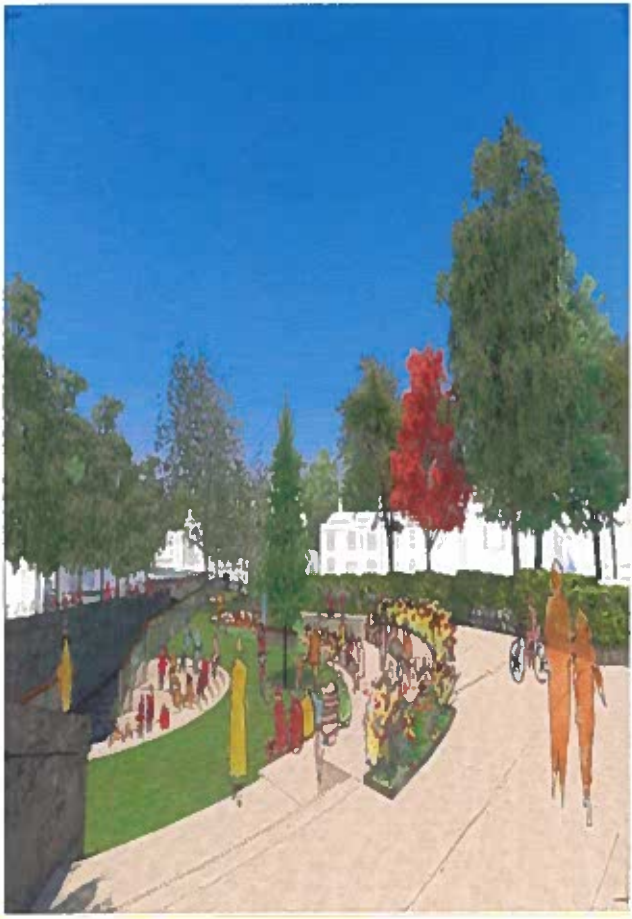
Fig 3 map showing the three project areas. Image from Google Maps

View of the Village Green from Proposed Plaza

Riverside Concepts

View looking east Demesne Park Entrance Concepts

View looking west




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 Upgrade of the Public Realm in Lucan Village & Environs.

Objectives	Inputs to date	Activities to date	Proposed Outputs	Proposed Outcomes
<p>Upgrade of the Public Realm in Lucan Village & Environs via</p> <ol style="list-style-type: none"> 1. Improvement works to the Village Green 2. Upgrades to the Promenade 3. Changes to entrance to the Lucan demesne and the relocation of the existing car park 	<ul style="list-style-type: none"> > Existing Land Assets > Professional/Technical/Administrative Staff Resources > Levies > Presentation made to the Lucan/Palmerstown/North Clondalkin Area Councillors on 14th October 2021 > Part 8 Planning Application > Appointment of Site Investigations Contractor. > Granted funding from Failte Ireland for [A] Outdoor Dining Updates and [B] Destinations Towns Updates 	<ul style="list-style-type: none"> > Procurement of contractors/Consultants/site surveys etc. > Feasibility Reports > Funding secured from Failte Ireland > Part 8 approved at Council Meeting in April 2022. [Amended Part 8 Proposals passed at April 2022 Council Meeting]. > Consultants Appointed. > Tender Submissions Opened and Evaluated > CE Order No. R/165/24- Appointment of Contractor to construct the Lucan Village Public Realm Schemes at a cost of €6,475,110.98 (excl. VAT) > Issuing of Award Letters via ETenders on 11/04/2024 	<p>The successful delivery of the Upgrade of the Public Realm in Lucan Village & Environs, resulting in:</p> <ul style="list-style-type: none"> > Improvement works to the Village Green > Upgrades to the Promenade > Changes to entrance to the Lucan demesne and the relocation of the existing car park 	<p>The successful delivery of the Upgrade of the Public Realm in Lucan Village & Environs in line with local and national policies which include:</p> <ul style="list-style-type: none"> • National Planning Framework 2024 • SDCC Development Plan • SDCC 3 Year Capital • Project Brief for Lucan Village • Lucan Village Enhancement Plans- February 2025

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

The following section tracks this Upgrade of the Public Realm in Lucan Village & Environs from inception to conclusion in terms of major project/programme milestones.



2021	Feasibility report/business plan commenced. Consultant briefed steering group on concept designs. Order of Magnitude Estimate prepared in September 2021. Presentation made to the Lucan/Palmerstown/North Clondalkin Area Councillors on 14 th October 2021
2022	2 no. Part 8 Consultations commenced on 20 th January 2022 Amended Part 8 [works on Lucan Main St. removed] passed at April 2022 Council Meeting. Revised Costings being prepared in May 2022. Commencement of site investigations.
2023	Pre-Tender Cost Estimate Prepared in October 2023. Tender pack issued on <u>ETenders</u> with responses due in January 2024. Tender Period- Procurement of Works Contractor.
2024	Tender Submissions Opened and Compliant Bids evaluated. CE Order No. R/165/23 Appointment of Contractor to construct the Lucan Village Public Realm Schemes at a cost of €6,475,110.98 (excl. VAT). Award Letters issued via <u>ETenders</u> on 11/04/2024. Construction Period- Expected to Commence in mid-late 2024. Timeframe Clause: The period reviewed was extended to April 2024 in order to accurately convey the change in project expenditure.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for this Upgrade of the Public Realm in Lucan Village & Environs.

Project/Programme Key Documents	
Title	Details
Project Monitor	Detailed documents and process at each stage.
Feasibility Study (Stage 1 Report)	Detailed Review of Assessment Criteria and Options.
County Development Plan 2020-2024	Outlines objectives across Directorates.
Corporate Plan 2020-2024	Outlines objectives across Directorates.
Part 8 Planning Application	Planning Report provides a summary of the relevant planning context and the main development features of the proposed.
Lucan Village Enhancement Plans- February 2025	Visual overview of Sites' A, B & C- locations for upgrading/development.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for this Upgrade of the Public Realm in Lucan Village & Environs. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Stage 1 Report: Lucan Public Realm Upgrades Report- prepared by consultant.	Detailed Report outlining Project Context, Assessments, Part 8 Review, Consultations & Stakeholders and Proposals/ Master Plan	Yes, detailed comprehensive report detailing the relevant planned developments within the core study areas as part of the feasibility and options identification stage.
Chief Executive Orders and Procurement Documentation	Assess compliance with procurement regulations	Yes. To date, all suppliers thus far have been engaged through an appropriate procurement process
Feasibility and options Documentation	Assessment criteria	Yes. Individual risk assessment documents for Stage 1 available.
Part 8 presentation to full Council	Sets out proposed plan	Yes. Indicative drawings and reports presented. Council minutes record agreement of elected members.
Report on Tenders (March 15 th , 2024) for Mini Comp under MPFA for District Centre Enhancement Programme for Lucan Public Realm Works- prepared by Nolan Construction Consultants.	Reports on Tendering Process, Tenders Received and Recommendations.	Yes. Report outlines the Evaluation Process and Recommendation of Tenderer to be Awarded from Compliant Submissions Received. Award Letters issued via ETenders on 11/04/2024.
CE Order No. R/165/23- Appointment of Contractor to construct the Lucan Village Public Realm Schemes at a cost of €6,475,110.98 (excl. VAT)	Appointment of Successful Tenderer for Upgrade of Public Realm Scheme.	Yes. CE Order in progress @ 08/04/2023. Outcome letters issued via ETenders on 11/04/2024.

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Proposed Development based on the findings from the previous sections of this report.

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

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

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

Yes, Internal Audit is satisfied that sufficient data is available up to this stage of the project for the future evaluation of the proposal.

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

At this stage of the project there are no improvements identified for recommendation.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the proposed upgrade of the Public Realm in Lucan Village & Environs.

Summary of In-Depth Check

Upgrade of the Public Realm in Lucan Village & Environs was reviewed for compliance with the Public Spending Code up to the stage of Implementation. Tendering Evaluation Process completed, and Award Letters issued via ETenders on April 11th, 2024.

Internal Audit is satisfied that the delivery of the project to date complies substantially with the standards set out in the code; substantial satisfactory controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Affordable Rental Housing Development – Belgard Square North (St. Maelruans)
Detail	<p>The 0.4903-hectare site is located near the centre of Tallaght, north of The Square Shopping Centre, Council Offices and Civic Theatre.</p> <p>The development consists of the construction of 133 affordable rental apartments and a community facility with a total area of approximately 12,918m², in three blocks, ranging from 2 three to eight storeys with associated balconies/terraces for each apartment and roof mounted solar panels, linked by a single storey podium.</p> <p>Ancillary site development works include the provision of pedestrian zip link/greenway, access roadway, footpaths, 24 no. bicycle spaces, hard and soft landscaping, new boundary treatments and a landscaped courtyard at podium level.</p>
Responsible Department	Housing Social and Community Development (HSCD)
Current Status	Construction work in progress
Start Date	2019
End Date	Construction scheduled for completion in 2024
Overall Cost Estimate	€55 million Approx.

Project Description

The site is located near the centre of Tallaght, north of Square Shopping Centre, Council Offices and Civic Theatre.

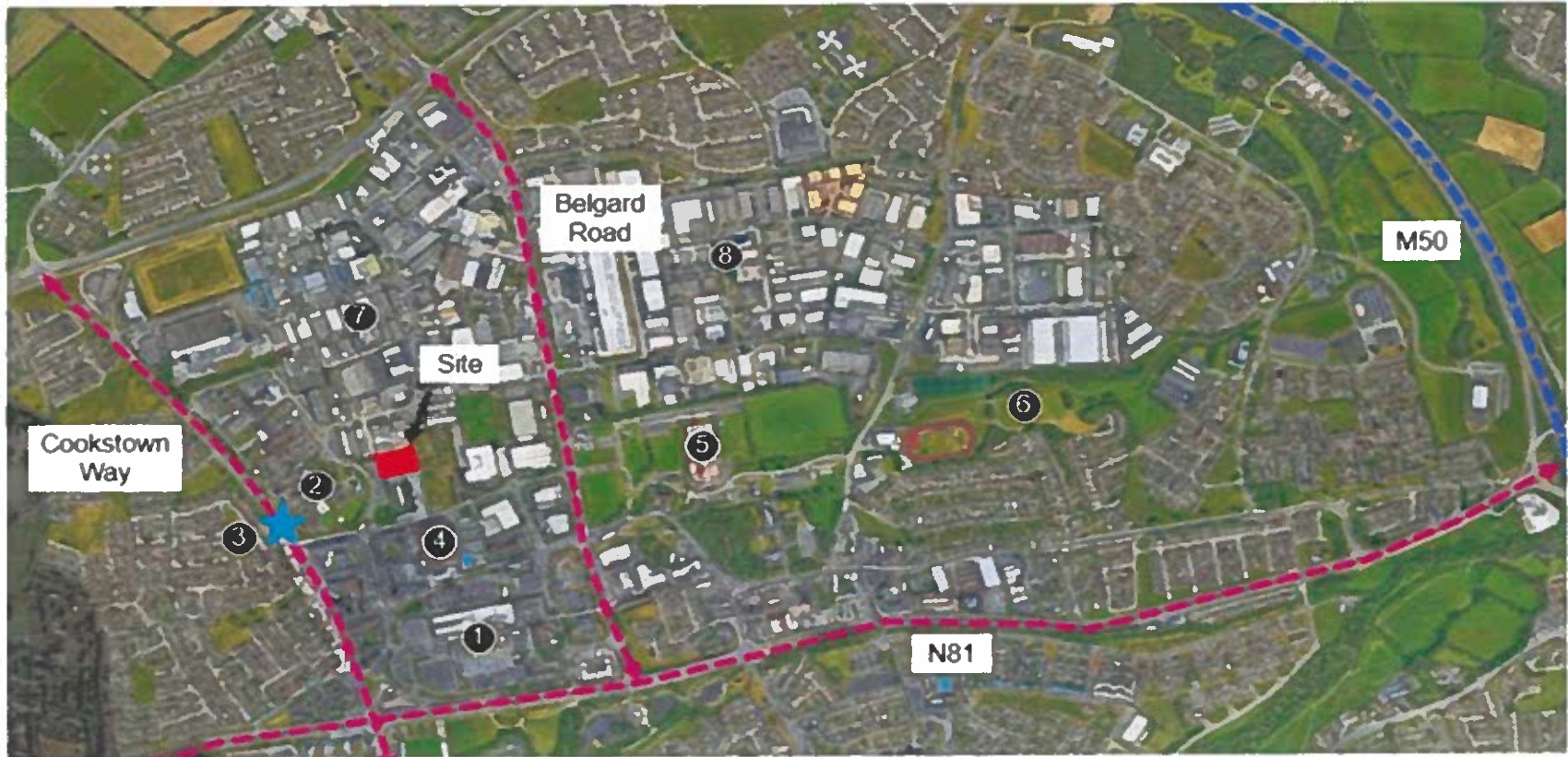
The site is a brownfield site, formerly an area of a wider temporary halting site. It was used as a storage area for materials in the construction of the road linking Fourth Avenue and Belgard Square North.

The development consists of the construction of 133 affordable rental apartments with a community facility (c 11,430m²) in two blocks ranging from six to eight storeys linked by a single storey podium containing a three-storey block with associated balconies/ terrace for each apartment and roof mounted solar panels.

- Block A (west- c 5,170m²) accommodates 2 no. studios, 31 no. 1 bed apartments and 28 no. 2 bed apartments.
- Block B (east – c 5,900m²) accommodates 1 no. studio, 33 no. 1 bed apartments, 35 no. 2 bed apartments and 1 no. 3 bed apartment.
- Block C (podium – 360m²) accommodates 2 no. 3 bed apartments laid out over 3 floors.
- The podium accommodates 39 no. car parking spaces which includes 3 no. universal access spaces, 246 no. bicycle spaces, ESB substation and switch room, plant spaces, bins and other stores.
- Ancillary site development works include the provision of pedestrian zip link/ greenway, access roadway, footpaths, 26 no. bicycle spaces, hard and soft landscaping, new boundary treatments and a landscaped courtyard at podium level.

Location of Development:

The site is located near the centre of Tallaght, north of Square Shopping centre, Council Offices and Civic Theatre.



- | | | | |
|----------------------------|-------------------------------|-----------------|--------------------------------|
| ① The Square Tallaght | ③ Tallaght Hospital Luas Stop | ⑤ TU Dublin | ⑦ Cookstown Industrial Estate |
| ② Tallaght Hospital Campus | ④ SDCC County Hall | ⑥ Bancroft Park | ⑧ Broom Hill Industrial Estate |

Site Masterplan:

The site forms part of a wider masterplan of South Dublin County Council's land that included a new urban square, innovation hub and school. These elements are subject to separate planning application.



- ① The Development Site
- ② SDCC Masterplan Area
- ③ Cookstown Industrial Estate
- ④ Exchange Hall
- ⑤ Tallaght Hospital Campus
- ⑥ SDCC County Hall
- ⑦ Market Mixed-Use Development
- ⑧ Future Residential Development
- ⑨ New Link Road



Fig. 3 - Masterplan Context

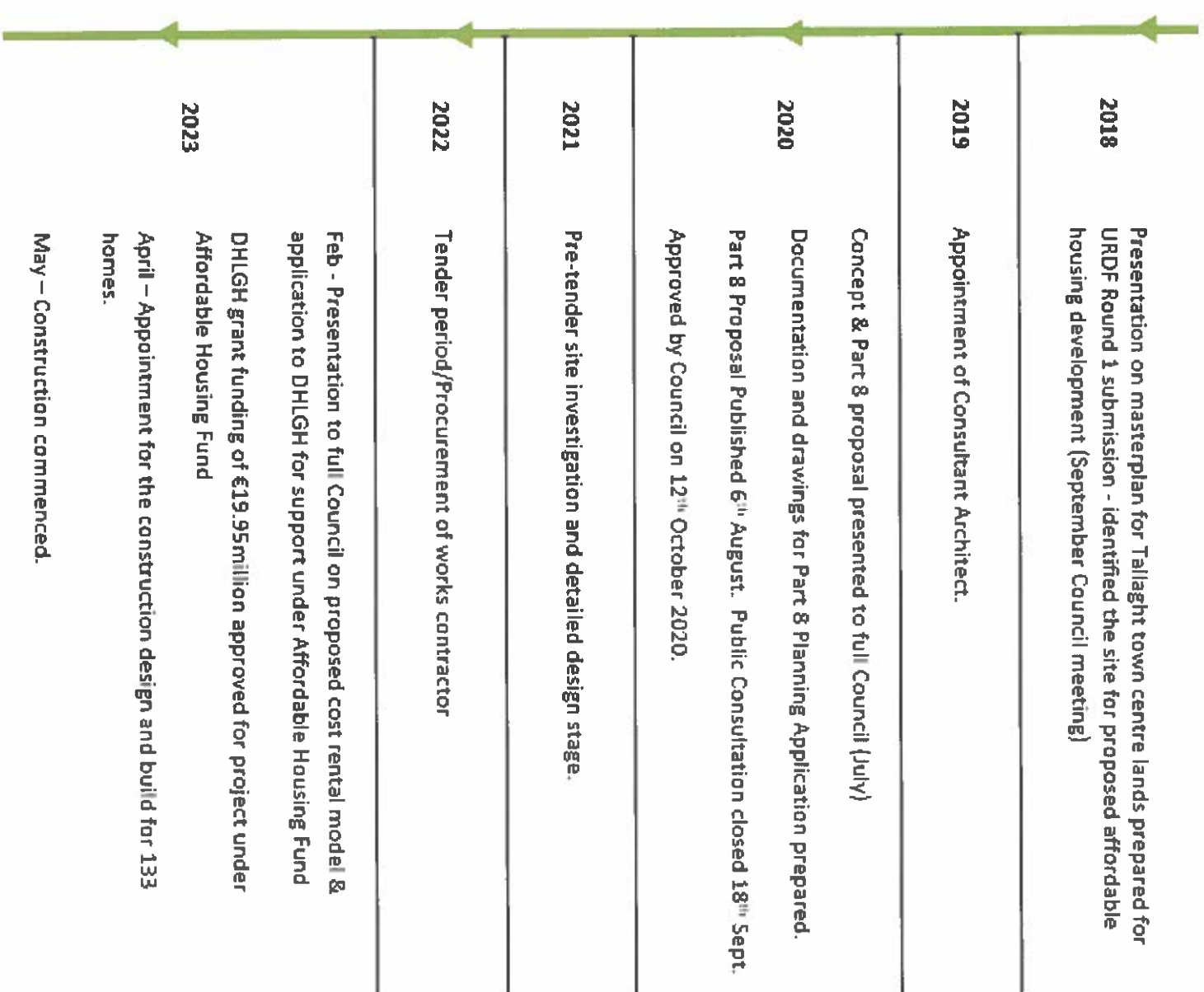
Section B: -Step 1: Logic Mapping

As part of this in-depth check, Internal Audit have completed a Programme Logic Model (PLM) for the “affordable rental housing development” at the site located near the centre of Tallaght, north of Square Shopping Centre, Council Offices and Civic Theatre.

Objectives	Inputs to date	Activities to date	Proposed Outputs	Proposed Outcomes
<p>Affordable Rental Housing Development consisting of 133 units, 39 no. car parking spaces which includes 3 no. universal access spaces, 246 no. bicycle spaces, ESB substation and switch room, plant spaces, bins and other stores and other ancillary site developments.</p> <p>Construction of 133 units is as follows:</p> <ul style="list-style-type: none"> • Studio Unit x 3 • 1 Bed Unit x 64 • 2 Bed Unit (4 person) x 61 • 2 Bed Unit (3 person) x 2 • 3 Bed Unit x 3 	<ul style="list-style-type: none"> • Existing land assets • Professional/ Technical/ Administrative Staff resources. • Concept & Part 8 proposal presented to full Council July 2020 • Part 8 Planning Application. • Procurement of Contractors/Consultants/site surveys etc. • Presentation to full Council on proposed financial model & DHLGH application for support under Affordable Housing Fund (Feb 2023) 	<ul style="list-style-type: none"> • Site identified for affordable housing development in masterplan for URDF Round 1 bid for Tallaght Town Centre (presentation to Council September 2018) • Part 8 approval. • Appointment of Contractors/Consultants/Site surveys etc. • Construction works. • Utility Connections Water, electricity. 	<p>The successfully delivery of a new Affordable Rental Housing Development consisting of 133 units and ancillary works.</p>	<p>Delivery of a new and first of its kind in SDCC Affordable Rental Housing Development in line with local and national policies which include:</p> <ul style="list-style-type: none"> • Tallaght Town Centre Local Area Plan 2020. • South Dublin County Development Plan 2016-2022 • Housing for All (Sept 2021) • SDCC Housing Delivery Action Plan 2022-2026 • Sustainable Urban Housing: Design standards for new Apartments-guidelines for planning authorities published 2018. • Project Ireland, 2040 (National Planning Framework)

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

The following section tracks this Affordable Rental Housing Development from inception to conclusion in terms of major project/programme milestones.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for this Affordable Rental Housing Development.

Project/Programme Key Documents	
Title	Details
Project Monitor	Detailed documents and process at various stages. Some gaps in data.
3-year Capital Programme 2023-2025	Outlines expenditure and funding source.
South Dublin County Development Plan 2016-2022	The Council seeks to support and facilitate the regeneration of underutilised industrial lands that are proximate to town centres and transport nodes to provide for a more intensive mix of enterprise and/or residential led development
Tallaght Town Centre Local Area Plan 2020	Sets out the criteria applicable to the development i.e. Land Use Zoning, Physical Infrastructure, Intensity of Development & Building Height etc.
Project Ireland, 2040 (National Planning Framework)	A national document that will guide at a high-level strategic planning and development for the country over the next 20+ years, so that as the population grows, that growth is sustainable (in economic, social, and environmental terms).
Sustainable Urban Housing: Design Standards for New Apartments	Guidelines for Planning Authorities, Issued March 2018.
Housing for All – A New Housing Plan for Ireland	National housing policy to 2030 committing to deliver more homes of all types for people with different housing needs, including the objective that every citizen in the State should have access to good quality homes to purchase or rent at an affordable price.
SDCC Housing Delivery Action Plan 2022-2026	Under the national housing plan, Housing for All, each local authority to produce a Housing Delivery Action Plan, setting out details of social and affordable housing delivery in the County for the period 2022-2026, with the Belgard cost rental project specifically highlighted in the plan
Various project presentations to full Council	Details of the proposed project, the rationale for the cost rental tenure and financial modelling were all variously presented to full Council between Sept 2018 and February 2023 to gain support from the Elected Members for the Council to deliver an innovative pathfinder project for an emerging housing tenure in support of national housing policy.

Quality Housing for Sustainable Communities, DOEHLG, 2007

The purpose of these Guidelines is to assist in delivering homes, in sustainable communities that are socially inclusive.

Part 8 Planning Application

Planning Report provides a summary of the relevant planning context and the main development features of the proposed.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for this Affordable Rental Housing Development. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Chief Executive Orders and Procurement Documentation	Assess compliance with procurement regulations.	Yes. To date, all suppliers thus far have been engaged through an appropriate procurement process.
Architects Design statement	This report together with other Consultants documentation and drawings sets out proposed plan for Part 8 Planning Application.	Yes. Detailed comprehensive report.
Part 8 presentation to full Council	Sets our proposed plan.	Yes. Plans and reports presented. Council minutes record agreement of elected members.
Cost Review	Assess costs of preferred option. Provides a basis for final cost.	Yes. Full detailed cost plan submitted to SDCC.
Risk Assessment	Assess and identify risks/proposed mitigation/control options.	Risk assessments present in the form of: - a presentation to Council, outlining the model, financial commitments, and risks to the Council. - a successful Affordable Housing Fund application including financial modelling exercise conducted with input from the HFA, the Housing Agency, DHLGH and SDCC QS team.

Data Availability and Proposed Next Steps

- Internal Audit noted that there is sufficient data available for the future evaluation of the project.

Section B - Step 5 Key Evaluation Questions

The following section looks at the key evaluation questions for the Proposed Development based on the findings from the previous sections of this report.

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

Yes. Internal Audit is satisfied that the delivery of the project to date reasonably 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 up to this stage of the project for the future evaluation of the proposal.

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

To assist in enhancing future processes and management, Internal Audit recommend that in addition to the risk assessment work completed that more comprehensive CBA/CBEs are carried out in future.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the proposed Affordable Rental Housing at Belgard Square North, Tallaght, Dublin 24.

Summary of In-Depth Check

The proposed Affordable Rental Housing at Belgard Square North, Tallaght, Dublin 24 was reviewed for compliance with the Public Spending Code at the stage of “**Progressing – Construction Underway**”.

Internal Audit is satisfied that the delivery of the project to date reasonably complies with the standards set out in the code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Proposed increase in Revenue Expenditure
Detail	To provide an addition in Revenue Expenditure in 2024 in Service Area D0403 - Management of & Contribs to other Commercial facs. Specifically relating to the Innovation Centre. New expenditure is due to the provision of a consultant to oversee the operation and management of the new Innovation Centre
Responsible Directorate	Economic, Enterprise and Tourism Development
Current Status	Expenditure Under Consideration (in 2023) and approved for 2024 budget
Start Date	Budgetary Process in 2023 for 2024
End Date	Ongoing
Overall Increase	€500,000

Project Description:

- a) D0403 Management of & Contribs to other Commercial facs

New budget provision of **€500,000** was approved in the 2023 SDCC budget process for 2024.

See below extract from SDCC Adopted Budget 2024:

Table F - Expenditure					
Division D - Development Management					
Expenditure by Service and Sub-Service	2024		2023		Estimated Outturn €
	Adopted by Council €	Estimated by Chief Executive €	Adopted by Council €	Estimated Outturn €	
D0101 Statutory Plans and Policy	3,142,400	3,142,400	2,633,900	2,541,500	
D0199 Service Support Costs	1,275,800	1,275,800	1,286,500	1,359,600	
D01 Forward Planning	4,418,200	4,418,200	3,920,400	3,901,100	
D0201 Planning Control	2,559,000	2,559,000	2,319,200	2,404,200	
D0299 Service Support Costs	1,756,900	1,756,900	1,595,000	1,689,900	
D02 Development Management	4,315,900	4,315,900	3,914,200	4,094,100	
D0301 Enforcement Costs	668,100	668,100	634,000	592,800	
D0399 Service Support Costs	391,700	391,700	346,100	368,300	
D03 Enforcement	1,059,800	1,059,800	980,100	961,100	
D0401 Industrial Sites Operation	1,328,000	1,328,000	1,060,400	1,165,300	
D0403 Management of & Contribs to Other Commercial Facs	500,000	500,000	-	-	
D0404 General Development Promotion Work	34,300	34,300	34,300	29,300	
D0499 Service Support Costs	490,700	490,700	363,500	382,100	
D04 Industrial and Commercial Facilities	2,353,000	2,353,000	1,458,200	1,576,700	
D0501 Tourism Promotion	2,063,700	2,063,700	1,886,300	1,872,700	
D0502 Tourist Facilities Operations	100,000	100,000	100,000	50,000	
D0599 Service Support Costs	261,300	261,300	193,600	205,600	
D05 Tourism Development and Promotion	2,425,000	2,425,000	2,179,900	2,128,300	
D0601 General Community & Enterprise Expenses	4,139,400	4,124,400	3,501,200	4,496,300	
D0602 RAPID Costs	-	-	-	-	
D0603 Social Inclusion	538,400	538,400	563,900	565,100	
D0699 Service Support Costs	379,000	379,000	294,900	306,400	

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 service area **D0403 – Management of & Contribs to other Commercial facs**

Objectives	Inputs	Proposed Activities	Proposed Outputs	Proposed Outcomes
<p>The continued management and operation of the completed Innovation/Enterprise Centre</p>	<ul style="list-style-type: none"> • Increased Revenue Budget by €500,000 • Staff Resources 	<p>Continued Management of the Revenue budget for service area D0403 – Management of & Contribs to other Commercial facs.</p>	<p>A new Innovation /Enterprise Centre in South Dublin with a minimum size of 3,000 Sqm. Features will include:</p> <p>High Quality Design with modern, flexible & reconfigurable office space.</p> <p>Cost-effective, reliable, Super-fast Broadband with Download speeds in excess of 50Mbps.</p> <p>Formal conference / meeting room space for customers & local businesses.</p>	<p>To retain more innovative businesses in the local area & prevent them from relocating elsewhere.</p> <p>To attract more innovative businesses to the area including inward investors.</p> <p>To foster an entrepreneurial culture & ‘mind-set’ in South Dublin, increasing the number of start-ups and thereby increasing high quality job opportunities in the County.</p>

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

The following section tracks the proposed increase in Revenue Expenditure over the service area under review: -

The timeline summary from inception to budget approval under the area of expenditure being considered in 2023.

The below strategies / plans set out the background and objectives to the increased activities and subsequent addition in budget in the following area:

D0403 – Management of & Contribs to other Commercial facts

2016
(November) The Dublin Regional Enterprise Strategy 2017-2019 is published on behalf of the four Dublin L.A.'s. Recommendation Reference No. 2.4 Action No. 7 of this report recommends that Local Authorities: "Conduct a 'census of enterprise space' / 'land availability study' with the purpose of determining the total quantum and type (industrial, retail, office, other niche sectors) of business space available to enterprises and the potential capacity for zoned lands to deliver business space."

2017
(August): A Procurement Process is initiated seeking a Feasibility Study for the Development of an Enterprise/Innovation Space in South Dublin County.

(October): This Procurement Process concludes with selection of a consultant to carry out the feasibility study.

(May): A report titled '*Feasibility Study for Development of Innovation Space in South Dublin*' is published by the consultant for SDCC.

2018
(September) An application is submitted by SDCC to DPLG for URDF funding for the '*Tallaght Town Centre*' Project (This Project incorporates the proposed Innovation Centre).

(September): The Main Recommendations made in Feasibility Report are officially adopted by SDCC following briefings to the Elected Members, CPG & EETD SPC.

(May): A Procurement Process is initiated seeking consultants to undertake a three-stage project to specifically provide:

- Pre-design consultation between all stakeholders and Innovation /Enterprise Space site selection.
- Advice on the planning and design of the Innovation /Enterprise Space on the identified site.
- Operation and management of the completed Innovation /Enterprise Space.

2019

(July): The Contract Notice is Published on OJEU / E-Tenders in respect of establishing a multi-framework of up to seven teams of Architect Led Design team of Civic and Education buildings.

(August): Procurement process concludes with selection of a supplier to undertake the three-stage process (pre-design, advice on planning and Operation/Management of completed centre)

(October): Procurement Process Concludes with the selection of a consultant to lead a multi-disciplinary Architect led design team with the initial contract for the Tallaght Innovation Space in South Dublin County.

2024

Management licence for the management and operation of the Innovation Centre currently being finalised.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key SDCC documentation relating to appraisal, analysis, and evaluation for the proposed increase in Revenue Expenditure over service area: **D0403 – Management of & Contributes to other Commercial facts**

Project/Programme Key Documents	
Title	Details
SDCC Annual Service Delivery Plan 2024	<p>EETD</p> <p>Objective 1: Maintain a supportive business Environment</p> <ul style="list-style-type: none"> To work with the procured operator to promote the Tallaght Innovation Centre, support it in developing start-up enterprises and contributing to the Dublin economy.
SDCC Adopted budget 2024	<p>The 2023 budget was adopted on 16th November 2023. The budget strategy sets out the requirement for the additional expenditure for the reason outlined below: -</p> <p>Economic and tourism development will continue to underpin the future prosperity and quality of life in South Dublin and for 2024 we will: • Maintain commercial rates at existing levels with no proposed increase in the Annual Rate of Valuation or the Commercial Rates Multiplier • Target improved occupancy of currently vacant commercial and industrial premises, subject to the Council's approval in accordance with Section 31 of the Local Government Reform Act 2014, by reducing the vacancy refund credit to 25% to further align with the other Dublin local authorities • Provide €2,000,000 for the Tallaght Heritage Centre, a further €1,500,000 for the 12th Lock Masterplan and €500,000 for Work IQ Innovation Centre operational costs</p>

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the proposed increase in Revenue Expenditure over the service area D0403 – Management of & Contribs to other Commercial facts

Data Required	Use	Availability
Operator's mobilisation plan	Analysis of year-on-year financial model over 10 years	Documents provided showing need for new service budget allocation.
Breakdown of individual areas of increased expenditure	Analysis of methodology used to implement increases	Documents provided showing methodology for increases

Data Availability and Proposed Next Steps –

Budget variances analysis and explanatory/methodology documents were available to support increases in revenue at this level.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for proposed increase in Revenue Expenditure over the service area D0403 – Management of & Contribs to other Commercial facts

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)

Yes. The addition reviewed could be substantiated. The addition enables the meeting of objectives and delivery of 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 addition in the service area reviewed are clearly set out in local strategic documents. High level and detailed costings were available to support the addition in revenue at this level.

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

No issues were identified during the review.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Expenditure over the service area: **D0403 – Management of & Contributes to other Commercial facts**

Summary of In-Depth Check

An in-depth check on the budget addition of €500,000 over the service area D0403 – Management of & Contributes to other Commercial facts was carried out to assess compliance with the standards set out in the Public Spending Code.

This net addition comprised a number of different expenditure elements.

The basis for the addition in the revenue budget was substantiated by: -

- ***The addition of €500,000 to service area D0403 for Innovation Centre operational costs.***

The objectives and expected outcomes for the additional budget across the service area were clearly documented.

An overall satisfactory rating has been assigned to this review.
