



Kildare County Council

PUBLIC SPENDING CODE

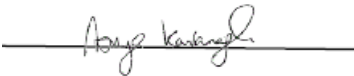
Quality Assurance Report for 2024

**To be submitted to the
National Oversight and Audit Commission (NOAC)**

Certification

This Annual Quality Assurance Report sets out the position in relation to Kildare County Council's assessment of its compliance with the Public Spending Code. It is based on the best financial and organisational information available at the time of publication of the report.

Signature of Accounting Officer:



Ms. Sonya Kavanagh

Chief Executive

Kildare County Council

Date:

27/5/2025 | 2:35 PM BST

Introduction

Kildare County Council has completed this Annual Quality Assurance Report as part of its on-going compliance with the Public Spending Code. The purpose of this report is to present the results of each of the five steps in the Quality Assurance exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The **Public Spending Code**¹ brings together in one place details of the obligations that those responsible for spending public money are obliged to adhere to as well as guidance material on how to comply with the obligations outlined. The Public Spending Code applies to both Capital and Current expenditure. The Code sets out to explain what is required of public service managers at different points of the expenditure lifecycle and offers advice on how to fulfil those requirements. All Government Departments and public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code.

Quality Assurance Procedure

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This new Quality Assurance procedure replaces and updates the “spot check” requirements previously laid down in Circular letter dated 15th May 2007.

¹<http://publicspendingcode.per.gov.ie/>

The Quality Assurance process contains five steps:

Step 1	Draw up an inventory of projects/programmes under three categories; expenditure being considered, expenditure being incurred, and expenditure recently ended. The inventory should include all projects/programmes over €0.5 million.
Step 2	Publish summary information on Kildare County Council's website of procurements in excess of €10 million.
Step 3	Complete the checklists (7) contained in the Public Spending Code.
Step 4	Carry out a more in-depth check on a small number of selected projects / programmes.
Step 5	Complete summary report for NOAC and Kildare County Council's website.

Step 1 – Project Inventory

Kildare County Council's Project Inventory is included in Appendix A.

The inventory of Expenditure on Projects/Programmes with a value above €0.5 million is categorised as follows;

Category 1 – Expenditure being considered

Category 2 – Expenditure being incurred

Category 3 – Projects/Programs completed or discontinued

Kildare County Council's inventory contains 191 projects/programmes with a total value of €1,102,736,670 (capital and revenue projects/program).

*NOTE:- Following a review of Version 3 of the Guidance Note and having regard to the methodology used by other Local Authorities, it was agreed that the methodology for creating the inventory should be changed from 2016 onwards to reflect the "life time costs" of capital projects, i.e. the total cost of the project including land costs, consultants fees and contract costs.

It should be noted that Irish Water became responsible for water services on 1st January 2014 (Water Services (No. 2) Act 2013). There is some water services expenditure in the "expenditure being incurred" table of the project inventory as Kildare County Council acts as an agent for Irish Water in accordance with a service level agreement. Irish Water is subject to its own financial governance framework and subject to oversight by the Commission for Energy Regulation.

Step 2 – Publish summary information on all procurements in excess of €10 million

Kildare County Council has established a section on its website to publish summary information of all procurements in excess of €10 million.

Listed below is the link to this publication page and an illustration of its location.

[Public Spending Code - Kildare County Council](#)

There were no such procurements in 2024.

Step 3 – Checklist Completion

There are seven checklists to be completed and they are as follows;

Checklist 1 - General Obligations not specific to individual projects/programmes

Checklist 2 – Capital Expenditure being considered – Appraisal and Approval

Checklist 3 – Current Expenditure being considered – Appraisal and Approval

Checklist 4 – Incurring Capital Expenditure

Checklist 5 – Incurring Current Expenditure

Checklist 6 – Capital Expenditure recently completed

Checklist 7 – Current Expenditure completed that (i) reached the end of its planned timeframe or (ii) was discontinued

A full set of checklists (1-7) was completed by Kildare County Council and is set out in Appendix B.

Step 4 – In-depth Check

The Internal Audit Unit of Kildare County Council was assigned the task of completing the in-depth check. The guidance document states Internal Audit is required to carry out an in-depth check of 5% of the total of all capital projects on the project inventory over the three-year period 2022-2024.

The Public Spending Code Capital projects reviewed over the three-year period were:

2022 - M7 Naas Newbridge By-Pass Upgrade - €63M

2023 - Sallins/Alymer Greenway - €5.4M

2024 - Athy Distributor Road - €45.8M

On this basis, Internal Audit has covered the required 5% three-year quota.

The guidance also states that Internal Audit is required to carry out an in-depth check of 1% of the total of all revenue expenditure on the project inventory over the 3-year period 2022 - 2024.

The Public Spending Code Revenue projects reviewed over the 3-year period were:

2022 - Kildare Sports Partnership - €626,746

2023 - Rental Accommodation Scheme €3.7M

2024 - Housing Maintenance Programme - €23.9M

On this basis Internal Audit has covered the required 1% three-year quota.

The total value of Kildare County Council's 2024 project inventory was €1,268,679,927 (capital and revenue) and the projects selected for an in-depth check were as follows:

Capital Projects Selected for In-Depth Check	
Project 1: Athy Distributor Road	
Value of Capital Project selected	€45.8M
Revenue Project Selected for In-Depth Check	
Project 2: Housing Maintenance Programme	
Value of Revenue Project selected	€23.9M

Project 1: Athy Distributor Road (Capital Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Athy Distributor Road project was delivered in line with the standards set out in the Public Spending Code.

The Athy Distributor Road comprises 3.4km of new arterial link street (Type 3 Single Carriageway) bypassing the town of Athy. The project contains a new crossing of the river Barrow and of the Dublin Waterford railway line. The main objective of the scheme was to reduce traffic volumes in Athy's town centre to an appropriate level that allows key junctions in the town centre to operate within a reasonable operational capacity, thereby addressing the congestion.

Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as Business Cases and a Project Brief were completed, and the procurement of services was carried out in line with procedures and approved by the relevant stakeholders. In addition, financial and operational information is maintained and regularly provided to the Groups established to govern and manage the implementation of the project. Minutes of the monthly Construction Stage Monitoring Group and Project Board meetings are maintained.

It is the opinion of Internal Audit that the Athy Distributor Road project is in substantial compliance with the standards set out in the Public Spending Code to date.

Project 2: Housing Maintenance Programme (Revenue Expenditure)

Summary of In-Depth Check

The main objective of the Housing Maintenance Programme is to seek to minimise vacancy levels and improve the quality of housing stock, through effective monitoring and ongoing repair / refurbishment of properties, and to support the delivery of a high-quality housing maintenance service having regard to available resources for both existing stock and new acquisitions.

The objective of this in-depth check was to evaluate if the Housing Maintenance Programme was delivered in line with the standards set out in the Public Spending Code in 2024.

Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained, and as a result it was possible to identify if the programmes objectives are being achieved, along with the related cost.

A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also as part of the production of the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meeting of senior staff in the Housing & Regeneration Directorate, at fortnightly Management Team meetings and at monthly MD/full Council meetings.

In relation to the procurement element of the programme, it was noted that there were some aspects which are not in line with the standards set out in the Public Spending Code. Lower value planned maintenance works were procured by way of an expired Framework Agreement and works under the response maintenance category were procured by way of a panel, which expired in August 2024. Recommendations have been made in relation to the procurement observations.

Note: - Quality Assurance – In Depth Check reports are attached in full in Appendix C

Step 5 – Summary Report for NOAC and Kildare County Council's website

This report has set out all the Quality Assurance requirements of the Public Spending Code and has confirmed that Kildare County Council is in compliance with said requirements.

With respect to each of the required steps:

- A project inventory has been prepared outlining the various projects/programmes (capital and revenue) that were being considered, being incurred, or recently ended; within the 2024 financial year.
- Information relating to procurements over €10 million has been published on Kildare County Council's website.
- The 7 checklists have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- In-depth checks have been completed and it has confirmed that there is substantial compliance with the Public Spending Code.
- A summary report has now been completed and certified by the Accounting Officer / Chief Executive of Kildare County Council. The summary report has also been published on Kildare County Council's website and returned to NOAC.

As 2014 was the first year that this Quality Assurance process applied to Local Authorities there have been opportunities for relevant staff to gain experience and knowledge in relation to the Public Spending Code and the obligations it places on the spending of public monies. It has been possible to learn from the process completed in previous years and the feedback from NOAC to ensure that the 2024 Quality Assurance Report meets all requirements.

Finally, I can confirm that this Quality Assurance exercise has provided reasonable assurance to the management of Kildare County Council that there is reasonable compliance with the Public Spending Code.

APPENDIX A

PROJECT INVENTORY 2024

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							
Garda Station Ballitore	5 social housing units		€15,863		2024 - 2026	€2,466,841	
Glandore Athy	5 social housing units		€81,390		2024 - 2026	€2,292,841	
Shamrock Stores	2 social housing units				2024 - 2027	€633,463	
Andrew Halting Site	5 group housing units & amalgamation of existing bays 3		€31,986		2024 - 2026	€4,259,409	
Tanyard Ballitore	6 social housing units				2024 - 2027	€2,160,000	
Iniscarra - 5 unit	5 social housing units				2024 - 2027	€2,163,908	
Canalside Athy	3 social housing units		€452,489		2024 - 2027	€1,200,000	
Shenagun Castledermot	2 units		€47,836		2024 - 2026	€788,744	
Ardclough Rd Celbridge (Social)	29 social housing units		€1,408		2024 - 2026	€9,070,835	
Ardclough Rd Celbridge (Affordable)	10 affordable housing units				2024 - 2026	€3,187,050	
Newtown House, Leixlip	4 social housing units		€36,686		2024 - 2026	€1,669,079	
Dispensary Site Carbury	5 social housing units		€78,318		2024 - 2026	€1,430,644	
Boycetown Kilcock	10 -14 social housing units		€2,641		2024 - 2027	€5,551,969	
Courthouse Kilcock	3 social housing units		€18,847		2024 - 2026	€1,700,000	
Nancy's Lane Clane (Affordable)	70 affordable housing units				2024 - 2027	€10,775,000	
St Patricks Park	Regeneration and Remedial Works scheme		€27,057		2024 - 2026	€6,890,000	
St Evins Monasterevin	15 social housing units				2024 - 2026	€4,500,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Rickardstown PPP Site (Affordable)	40 affordable housing units				2024 - 2027	€6,300,000	
Crosskeys Kildangan					Unknown	€5,600,000	
Caragh Road Naas (Social)	58 social units				2024 - 2027	€17,360,213	
Caragh Road Naas (Affordable)	15 affordable housing units				2024 - 2027	€4,340,053	
Patrician Ave Naas	2 social housing units and refurbishment of existing dwelling		€479,007		2024-2025	€1,531,106	
Jigginstown Traveller Accommodation Naas					Unknown	€1,150,000	
Craddockstown, Naas (Affordable)	100 affordable housing units		€57,907		2024 - 2026	€34,550,000	
Sarto Road Naas			€12,341		2024 - 2027	€2,354,600	
Basin Street Naas			€14,487		2024 - 2026	€2,250,000	
Land Acquisition					Unknown	€20,000,000	
Road Transportation and Safety							
Local Road - Maintenance and Improvement					Not applicable	€5,028,811	Increase in Annual Expenditure
TII National Pavement Schemes			€275,395		Not applicable	€2,450,000	Amalgam of Projects
TII Annual Allocation					Not applicable	€8,250,000	Amalgam of Projects
N78 Upgrade Scheme					2025-2027	€4,000,000	
Existing Celbridge Bridge Imp Scheme			€165,511		2023-2026	€17,500,000	
Lyreen Bridge Maynooth					2025-2027	€2,000,000	
Newbridge Southern Relief Rd					2025-2029	€6,500,000	
Kilcullen Industrial Estate Rd					Not yet known	€550,000	
Kildare North Link/South Green Access					Not yet known	€1,000,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Athgarvan Road Widening					Not yet known	€3,300,000	
Ladytown Junct Improv Scheme			€35,370		2024-2026	€3,500,000	
Carpark Caragh Road					2025-2026	€500,000	
Blessington Rd to Tipper Rd Link			€162,346		Not yet known	€3,700,000	
N7 Park and Ride					Not yet known	€750,000	
Naas Pathfinder					Not yet known	€8,500,000	
Celbridge/Maynooth Depot Relocation					Not yet known	€1,000,000	
Co Location/Road Maint Depots					Ongoing	€700,000	
NTA active Travel Grants					Annual Expenditure	€30,000,000	
Speed Limit Signage					2025-2027	€850,000	
NRO M4 Westbound Bus Priority Measure			€153,750		2024-2026	€864,959	
Water Services							
Athy MD SW Imp Works					Multi Annual Programme	€1,466,000	
Leixlip Flood Relief					2025 - 2030	€1,784,452	
Leixlip Celbridge SW Imp Works					Multi Annual Programme	€1,466,000	
Maynooth MD SW Imp Works					Multi Annual Programme	€2,216,000	
Kildare MD SW Imp Works					Multi Annual Programme	€1,515,148	
Naas MD SW Imp Works					Multi Annual Programme	€1,466,000	
Minor Works					Multi Annual Programme	€4,012,040	

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Community/Economic Dev Facilities							
Newbridge Youth Facilities					2025-2026	€795,882	
Kildare Courthouse			€14,449		2025-2027	€2,600,000	
Monasterevin Textile & Design			€29,131		2025-2026	€650,000	
Maynooth Community Centre					2025-2027	€980,143	
Public Realm Projects							
Edmund Rice Square					Not yet known	€550,000	
Emily Square			€363,166		2024-2025	€3,349,425	
Maynooth Town Centre Masterplan					2024-2026	€1,398,866	
Kilcullen Market Square					2025-2027	€1,450,000	
Redevelopment of Harbour Field			€82,607		2024- 2025	€3,268,474	
Naas Town Centre Masterplan					2025-2026	€5,834,294	
Rathangan Market Square					2025-2027	€1,700,000	
Wonderful Barn Phase 2					Not yet known	€4,000,000	
Environmental Services							
Legacy Landfill			€126,614		2025-2027	€2,800,000	Annual Allocation
Northern Civic Amenity					Not yet known	€3,900,000	
Pathfinder Energy Projects					Not yet known	€2,795,000	
Extension of Burial Grounds					2025-2027	€1,692,625	

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Recreation and Amenity							
Celbridge Community and Cultural Centre					2027-2029	€9,500,000	
Leixlip Playground					2025- 2026	€833,278	
Clane Library			€60,098		2025-2027	€3,872,769	
Bawnogues Playground					2025-2026	€572,222	
Cherry Avenue Phase 1			€10,855		2025-2028	€1,150,000	
Newbridge Library, Kildare County Archives & Cultural Centre					2026-2028	€18,000,000	
Riverbank			€110,503		2026-2028	€17,000,000	
Cherry Ave Phase 2					2028-2033	€7,391,801	
Sallins Amenity Land Phase 2					2027-2033	€6,499,098	
North Kildare Swimming Pool					2025-2028	€2,673,698	
Miscellaneous Services							
Lantern Building					2025-2029	€900,000	
Strategic Property Purchase					2025-2027	€20,000,000	
Totals		€ -	€2,948,061	€ -		€397,202,740	

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/Impr LA Housing		€23,883,221				Not Applicable	Not Applicable	Annual Expenditure
A02 Housing Ass,Alloc & Transfer		€2,001,168				Not Applicable	Not Applicable	Annual Expenditure
A03 Housing Rent & TP Admin		€781,072				Not Applicable	Not Applicable	Annual Expenditure
A04 Housing Comm Dev Support		€1,644,169				Not Applicable	Not Applicable	Annual Expenditure
A05 Admin Homeless Service		€5,858,285				Not Applicable	Not Applicable	Annual Expenditure
A06 Support to Housing Cap&Aff Prog		€6,743,551				Not Applicable	Not Applicable	Annual Expenditure
A07 RAS Programme		€49,364,194				Not Applicable	Not Applicable	Annual Expenditure
A08 Housing Loans		€2,359,827				Not Applicable	Not Applicable	Annual Expenditure
A09 Housing Grants		€9,826,672				Not Applicable	Not Applicable	Annual Expenditure
A12 Housing Assistance Prog		€1,362,617				Not Applicable	Not Applicable	Annual Expenditure
ICR Capital Expenditure			€1,057,035			Not Applicable	Not Applicable	Annual Expenditure
Housing Legal and Associated Expense			€512,133			Not Applicable	Not Applicable	Annual Expenditure
CAF House Purchase			€48,916,450			Not Applicable	Not Applicable	Annual Expenditure
Old Greenfield Maynooth			€8,188,739		2025	€18,358,666	€29,066,677	
Athgarvan Village			€4,452,372		2025	€7,425,946	€7,863,872	
Station Road Kildare			€623,354		2026	€1,473,265	€12,870,813	
Coolnaghknock Glebe			€2,875,425		2027	€2,875,425	€12,317,119	
Ambassador Hotel Site			€6,606,141		2025	€13,535,734	€16,000,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Choill Dubh			€646,853		2025	€3,393,059	€4,037,375	
Part V Purchases			€31,579,323			Not Applicable	Not Applicable	Annual Expenditure
CAS COOP Hillfort, Kill			€1,730,978		2025	€1,730,978	€1,730,978	
Liffey Lodge Newbridge			€4,883		2028	€1,354,225	€7,500,000	
Road Transportation and Safety								
Regional Road - Maintenance & Improvement		€12,945,977				Not Applicable	Not Applicable	Annual Expenditure
Local Road - Maintenance & Improvement		€21,348,955				Not Applicable	Not Applicable	Annual Expenditure
Public Lighting		€4,216,137				Not Applicable	Not Applicable	Annual Expenditure
Traffic Management Improvement		€1,767,006				Not Applicable	Not Applicable	Annual Expenditure
Road Safety Promotion/Education		€674,064				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Management of Car Parking		€2,594,510				Not Applicable	Not Applicable	Annual Expenditure
Support to Roads Capital Programme		€4,539,046				Not Applicable	Not Applicable	Annual Expenditure
Public Lighting Improvement			€1,765,058		2024-2026	€10,464,030	€12,000,000	
NRO Naas Newbridge By-Pass Upgrade			€813,427		2017-2025	€59,302,997	€60,000,000	
NRO M7 Osberstown			€806,220		2024-2025	€77,241,032	€77,500,000	
Regional Salt Barn/Machinery Yard			€657,638		2023-2025	€18,861,692	€19,000,000	
Naas Ringroad Tipper West			€162,346		2023-2025	€1,311,182	€1,400,000	
NRO Post 2012 Admin Costs			€1,846,563		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
NRO Leinster Bridges Water			€1,938,010		2022-2025	€5,397,502	€5,623,276	
TII Athy Distributor Road			€3,891,576		2021-2025	€43,048,585	€45,800,000	
Celbridge Relief Road			€550,713		2024-2027	€1,457,093	€13,700,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

LIHAF Maynooth Eastern Ring Road			€644,563		2023-2027	€2,219,851	€41,700,000	
Clane Inner Relief Road			€1,925,823		2024-2025	€1,995,145	€2,430,145	
DTTAS Kildare Support Office			€722,531		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
IMP Scheme Naas Corbans			€2,564,777		2024 - 2026	€6,662,114	€8,600,000	
IPB Works Athy MD			€503,185		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
IPB Works Kildare Newbridge MD			€682,882		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
NTA Royal Canal			€4,721,046		2023-2026	€13,931,422	€15,000,000	
Kilcullen Road Naas			€2,219,002		2023-2025	€6,972,748	€8,000,000	
STRS Programme St Brigids			€500,000		2024-2025	€552,127	€600,000	
NTA Active Travel Costs			€748,409		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
NRO N4 Maynooth to Leixlip			€112,992		Unknown	€2,324,959	€2,324,959	
NRO Wexford Bridges Rehabilitation			€63,382		2022-2025	€1,273,724	€1,500,000	
Water Services								
Operation and Maintenance of Water Supply		€4,550,612				Not Applicable	Not Applicable	Annual Expenditure
Operation and Maintenance of WW Treatment		€4,221,646				Not Applicable	Not Applicable	Annual Expenditure
Support to Water Capital Programme		€502,716				Not Applicable	Not Applicable	Annual Expenditure
Morell Flood Relief Scheme			€495,120		2013-2027	€2,538,742	€15,000,000	
Naas & Sallins Surface Water Scheme			€317,072		2020 - 2030	€1,481,896	€10,000,000	
Athy Flood Relief Scheme			€574,749		2023 - 2033	€675,497	€10,000,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Development Management								
Forward Planning		€2,804,962				Not Applicable	Not Applicable	Annual Expenditure
Development Management		€5,555,087				Not Applicable	Not Applicable	Annual Expenditure
Enforcement		€1,283,310				Not Applicable	Not Applicable	Annual Expenditure
Community & Enterprise Function		€7,207,277				Not Applicable	Not Applicable	Annual Expenditure
Unfinished Housing Estates		€1,602,612				Not Applicable	Not Applicable	Annual Expenditure
Building Control		€592,586				Not Applicable	Not Applicable	Annual Expenditure
Economic Development & Promotion		€23,197,110				Not Applicable	Not Applicable	Annual Expenditure
Property Management		€1,547,825				Not Applicable	Not Applicable	Annual Expenditure
Heritage and Conservation Services		€1,516,933				Not Applicable	Not Applicable	Annual Expenditure
Athy Food and Drinks Innovation Hub			€2,224,774		2025	€3,337,932.00	€6,000,000.00	
Public Realm								
Shackleton Museum			€5,095,625		2023-2025	€5,881,362	€7,265,037	
Barrow Blueway Athy			€2,680,894		2020-2025	€8,114,361	€11,834,699	
Greenway Sallins/Alymer			€236,559		2022-2025	€5,410,614	€5,484,185	
Wonderful Barn			€929,153		2024-2025	€1,303,732	€1,700,000	
Environmental Services								
Operation, Maintenance & Aftercare of Landfill		€852,368				Not Applicable	Not Applicable	Annual Expenditure
Litter Management		€2,028,233				Not Applicable	Not Applicable	Annual Expenditure
Street Cleaning		€3,847,084				Not Applicable	Not Applicable	Annual Expenditure

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Waste Regs, Monitoring & Enforcement		€4,322,484				Not Applicable	Not Applicable	Annual Expenditure
Waste Management Planning		€652,678				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Upkeep of Burial Grounds		€1,537,298				Not Applicable	Not Applicable	Annual Expenditure
Safety of Structures and Places		€1,430,667				Not Applicable	Not Applicable	Annual Expenditure
Operation of Fire Service		€7,829,476				Not Applicable	Not Applicable	Annual Expenditure
Fire Prevention		€948,786				Not Applicable	Not Applicable	Annual Expenditure
Water Quality, Air and Noise Pollution		€1,298,050				Not Applicable	Not Applicable	Annual Expenditure
Climate Change and Flooding		€2,529,160				Not Applicable	Not Applicable	Annual Expenditure
Kerdiffstown Landfill Remediation (Consol.)			€2,736,289		2015-2026	€54,964,119	€59,850,870	
Civil Defence HQ			€70,207		2024-2025	€820,208	€1,020,208	
Maynooth Fire Station			€1,221,616		2022 - 2025	€3,382,026	€5,480,979	
Recreation and Amenity								
Operation & Maintenance of Leisure Facilities		€655,283				Not Applicable	Not Applicable	Annual Expenditure
Operation of Library and Archival Service		€9,887,342				Not Applicable	Not Applicable	Annual Expenditure
Op. Mtce & Imp of Outdoor Leisure Areas		€3,598,828				Not Applicable	Not Applicable	Annual Expenditure
Community Sport and Recreational Development		€2,043,341				Not Applicable	Not Applicable	Annual Expenditure
Operation of Arts Programme		€1,815,495				Not Applicable	Not Applicable	Annual Expenditure
Naas Library			€978,353		2020-2025	€9,393,425	€10,200,000	
Cotton Mill Record Management Building			€434,946		2021-2025	€2,519,821	€2,750,000	
DeBurgh Estate (Land & Development)			€570,090		2024-2035	€1,332,074	€8,000,000	
Bawnogues Park Development			€162,768		2024-2033	€2,153,269	€8,000,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Sallins Amenity Lands			€204,725		2024-2033	€1,606,440	€6,600,000	
Allenwood Playground			€436,628		2024-2025	€682,599	€715,579	
Kilcock Community Centre			€5,802		2022-2025	€3,337,914	€3,396,824	
Donaghcumper Land Development			€5,071,411		2024-2027	€5,071,411	€9,071,411	
Agriculture, Education, Health & Welfare								
Veterinary Service		€620,728				Not Applicable	Not Applicable	Annual Expenditure
Miscellaneous Services								
Administration of Rates		€7,728,148				Not Applicable	Not Applicable	Annual Expenditure
Franchise Costs		€1,001,382				Not Applicable	Not Applicable	Annual Expenditure
Local Representation / Civic Leadership		€10,409,888				Not Applicable	Not Applicable	Annual Expenditure
Motor Taxation		€1,263,062				Not Applicable	Not Applicable	Annual Expenditure
Agency & Recoupable Services		€989,588				Not Applicable	Not Applicable	Annual Expenditure
Totals		€273,782,516	€159,480,608	€-		€417,170,943	€588,935,007	

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
Road Transportation and Safety							
Dunboyne Road Maynooth Realignment			€-		2024	€1,350,000	Contribution to planning conditional scheme.
Cycle Safety Improvements at Existing Junctions			€-		2024	€2,167,117	Amalgamation of a number of projects.
NRO Leinster Embankment and Footbridges			€2,817		2024	€1,496,716	Amalgamation of a number of projects.
Kildare Newbridge Minor Footpaths			€23,860		2024	€2,105,427	Amalgamation of a number of projects.
Environmental Services							
Carrigeen Landfill Remediation			€92,726		2024	€942,950	Project completed.
Public Realm Projects							
Newbridge Cultural Quarter			€40,977		2024	€697,454	Project completed to part 8.
Totals			€160,380			€8,759,664	

APPENDIX B

CHECKLISTS OF COMPLIANCE

- ❖ 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 may be 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 the annual number of formal evaluations, economic appraisals, project completion reports² and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.
The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:
 - a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
 - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
 - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

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	Yes – all budget holders notified of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	As training is rolled out within the sector it is expected that KCC staff will engage with this training
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	Yes – a guidance note for Local Authorities has been developed, reviewed, and updated to take account of feedback from NOAC
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	No project relevant to the PSC
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
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	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
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.	3	Yes - If and where appropriate
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2 (No)	Yes
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	If and where appropriate

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where relevant
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where relevant
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where relevant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
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, where relevant
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, where relevant
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?	N/A	No such projects in 2024
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, where relevant
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where relevant
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	This is a matter for the funding authority
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No such projects in 2024

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year			
	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No new current expenditure
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No new current expenditure
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new current expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new current expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new current expenditure
Q 3.6	Did the business case include a section on piloting?	N/A	No new current expenditure
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No new current expenditure
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new current expenditure
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No new current expenditure
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new current expenditure
Q 3.11	Was the required approval granted?	N/A	No new current expenditure
Q 3.12	Has a sunset clause been set?	N/A	No new current expenditure
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No new current expenditure
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?	N/A	No new current expenditure
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No new current expenditure

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2024			
	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	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where 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, where appropriate
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis both formally and informally
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – where there were variations from the original budgets and timescales the variations were agreed with the relevant funding authority
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	No such projects/programmes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – approval is required to draw down (grant) funding from the relevant funding authority
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 2024			
	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 – spending programme defined as part of the Annual Budget process
Q 5.2	Are outputs well defined?	N/A	National KPIs are in place for some services in the LG sector
Q 5.3	Are outputs quantified on a regular basis?	N/A	Not relevant to all services/departments. Regular budget performance and monitoring is in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	3	Yes, where relevant and possible
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, where relevant and possible
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant and possible
Q 5.8	Are other data compiled to monitor performance?	3	Yes, where relevant and possible
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, where relevant and possible
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	If and when appropriate.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in 2024			
	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?	1	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
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	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	No	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No such projects in 2024

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	No such projects in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2024

APPENDIX C

IN-DEPTH CHECKS

Section A: Introduction

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

Programme or Project Information	
Name	Housing Maintenance Programme
Detail	The main objective of the Housing Maintenance Programme is to seek to minimise vacancy levels and improve the quality of housing stock, through effective monitoring and ongoing repair / refurbishment of properties, and to support the delivery of a high-quality housing maintenance service having regard to available resources for both existing stock and new acquisitions
Responsible Body	Kildare County Council (KCC)
Current Status	Expenditure being incurred
Start Date	1 January 2024
End Date	31 December 2024
Overall Cost	€23,883,221

Programme Description

The Housing Maintenance Section is responsible for the maintenance of KCC housing stock of approximately 5,700 units.

Housing maintenance responsibilities are dealt with under the following categories:

1. Response Maintenance - unplanned maintenance issues as they emerge, and are deemed to be Council responsibility rather than tenant responsibility (as outlined in the Tenant Handbook issued to all tenants)
2. Planned Maintenance - programmes such as new windows and doors, servicing, energy upgrades/retrofits, refurbishment of vacant units, refurbishment works to new house purchases with tenants-in-situ
3. Fire Damaged House Repairs/Refurbishments - repairs/refurbishments to fire damaged housing stock in consultation with tenants, insurance companies and loss adjusters
4. Management of KCC owned units that are part of multi-unit developments. This includes management company fees and maintenance of common areas/services in certain developments
5. Administration duties associated with the above and of other areas regarding KCC housing stock e.g. Local Property Tax (LPT), Vacant Homes Tax, insurance and administration of the Tenant Support Scheme

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit completed a Programme Logic Model (PLM) for the Housing Maintenance Programme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To increase the number of properties available to the Local Authority for social housing.</p> <p>To manage the Existing Housing Stock ensuring vacancy is minimised.</p>	<p>Financial: Expenditure of €23,833,221 in 2024.</p> <p>Human: 11 administrative staff, nine Clerk of Works, three General Operatives and two Engineers who spend a percentage of their time working on the Housing Maintenance Programme.</p> <p>Systems:</p> <ul style="list-style-type: none"> • Agresso Financial Management System • iHouse • iDocs • Addjust Housing Maintenance System • E-Tenders Procurement System • SupplyGov Dynamic 	<p>Logging of all maintenance requests from tenants.</p> <p>Allocation of repairs to direct labour staff or contractors (electricians/plumbers etc).</p> <p>Inspection of vacant units, developing schedule of works to ensure a property meets minimum rental standards or refurbishment to improve the quality of housing stock.</p> <p>Procurement of works contracts.</p> <p>Supervision works to ensure completion with regards to time/quality/budget.</p> <p>Administration of works contracts.</p>	<p>Number of maintenance requests logged and closed (monthly/annually).</p> <p>Number of vacant units refurbished.</p> <p>Monthly vacant housing reports submitted to MD/full Council.</p> <p>Recoupment of funding from the DHLGH for units refurbished.</p>	<p>Improved quality and safety of housing stock.</p> <p>Improved turnaround times of vacant units.</p> <p>Prompt return to use of housing stock.</p>

	Public Procurement System	<p>Processing of payments to contractors/suppliers.</p> <p>Administration of the Tenant Support Scheme.</p> <p>Submission of recoupments to the Department of Housing, Local Government & Heritage (DHLGH).</p> <p>Submission of monthly vacant house reports to Municipal Districts (MD) & full Council meetings.</p>		
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Description of Programme Logic Model

Objectives:

The core objective of the Housing Maintenance Programme is to seek to minimise vacancy levels and improve the quality of housing stock, through effective monitoring and ongoing repair/refurbishment of properties, and to support the delivery of a high-quality housing maintenance service having regard to available resources for both existing stock and new acquisitions.

Inputs:

Financial Inputs:

A total of €23,883,221 was spent on the Housing Maintenance Programme in 2024. An element of funding for the Programme is received from the DHLGH.

Human Input/Staff:

25 staff members, both administrative and technical, have at least an element of their role dedicated to the Programme.

Systems Inputs:

Agresso Financial Management System, iHouse, iDocs, Addjust, eTenders and Supply Gov Dynamic Public Procurement System.

Activities:

Key activities carried out include:

- Logging of all maintenance requests from tenants on iHouse
- Dealing with customer queries regarding repair
- Procurement of works contracts
- Allocations of repairs to direct labour/contractors
- Inspection of vacant units, developing schedule of works to ensure a property meets minimum rental standards or refurbishment to improve the quality of housing stock
- Supervision to ensure work completed
- Assessment of repairs
- Administration of works contracts
- Processing and submission of recoupments to DHLGH
- Tenant Support Scheme

- Payment of LPT, Vacant House Tax & Insurance on properties

Outputs:

The following are the outputs of the Housing Maintenance Programme:

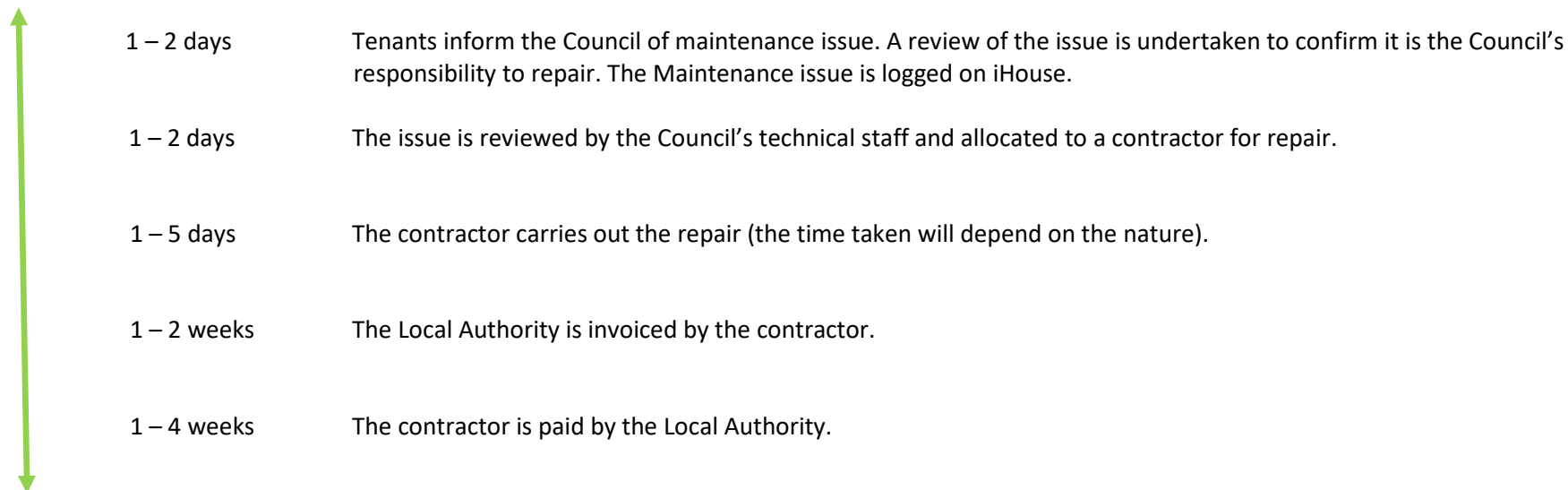
- All customer queries are logged on iHouse
- Customers are aware of tenant responsibilities
- Repairs are completed in a timely manner
- Processing of payments
- Vacant house refurbishment turnaround
- The Tenant Support Scheme grant is administered and payments made
- Value for money is achieved in relation to repairs/refurbishment
- Recoupment of monies from the DHLGH

Outcomes:

KCC housing stock is maintained to a high standard and vacant houses are refurbished. Properties meet the minimum rental standard and are turned around as soon as possible to be allocated. Long term housing is provided to those on the KCC Housing List.

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

The following section tracks the process from inception to conclusion in terms of major programme milestones for Housing Maintenance (response maintenance).



Section B - Step 3: Analysis of Key Documentation

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Maintenance Programme in 2024.

Programme Key Documents	
Title	Details
1. Housing for All – a New Housing Plan for Ireland	This is the Government’s housing plan up to 2030 – the objective is that every citizen in the State should have access to good quality homes.
2. KCC Corporate Plan 2019-2024	This document outlines the strategic objectives of the County Council in the period 2019-2024. One of the strategic objectives relates to the provision of housing solution and supports.
3. Housing (Standards for Rented Houses) Regulations 2019	This document outlines the minimum standards for all rented accommodation including Local Authority housing.
4. Tenancy Handbook 2019	This handbook is given to the tenant by the Allocations Team when they sign for a property. This handbook outlines the tenant and the Local Authority responsibilities in maintaining the property.
5. Department Circular 07/2024: Energy Efficiency Retrofitting Programme 2024	This document provided details of the Energy Efficiency Retrofitting Programme (EERP). It provides details of funding allocation, eligibility criteria and drawdown requirements.
6. Procurement Documentation	Documentation relating to the procurement processes carried out which have resulted in frameworks/preferred suppliers being put in place in relation to housing maintenance.
7. Monthly Vacant Housing Reports	Vacant Housing Reports presented at MD/full Council meetings on a monthly basis.
8. Fortnightly Management Team Meeting Updates	Statistics relating to housing maintenance included in the Housing & Regeneration updates to the fortnightly KCC Management Team meeting.
9. Recoupment Template	Documents used to recoup amounts due from the DHLGH in relation to housing maintenance costs incurred.

Key Document 1: Housing for All – a New Housing Plan for Ireland

The document outlines the Government's housing plan in the period up to 2030. It is a multi-annual, multi-billion euro plan which aims to improve Ireland's housing system and deliver more homes of all types for people with different housing needs.

Key Document 2: KCC Corporate Plan 2019-2024

The document outlines the strategic objectives of the Local Authority in the period 2019-2024. One of the strategic objectives in the period relates to the delivery of housing.

Key Document 3: Housing (Standards for Rented Houses) Regulations 2019

This document outlines the minimum standards which rented accommodation must meet, including Local Authority Housing.

Key Document 4: Tenancy Handbook 2019

This document outlines the tenant and Local Authority responsibilities in relation to housing maintenance.

Key Document 5: Department Circular 07/2024: Energy Efficiency Retrofitting Programme 2024

This document outlines the requirements on the EERP 2024, including the retrofitting targets set for each Local Authority.

Key Document 6: Procurement Documentation

Documentation includes:

- Details of the competition to establish a framework for planned maintenance expenditure above €35k
- Details of the competition to appoint a “preferred supplier” for planned maintenance expenditure below €35k
- Details of the competition to establish a panel for response maintenance expenditure
- Details of the tender process in relation to the EERP 2024

Key Document 7: Monthly Vacant Housing Reports

This document outlines the vacant housing stock in the county, along with details on the level of works required to bring them back into use. The properties are then broken down by MD area and split by the level of works required to bring them back into use. The Report is presented to MD/full Council meetings on a monthly basis.

Key Document 8: Fortnightly Management Team Meeting Updates

Statistics on housing maintenance included in the Housing & Regeneration updates to the fortnightly KCC Management Team meeting.

Key Document 9: Recoupment Template

This template is used to recoup eligible maintenance costs from the DHLGH.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Maintenance Programme in 2024. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual budget	Outlines the financial resources available to meet objectives. Also provides evidence of governance and financial control.	Yes
Agresso Financial Management System – Financial Reports	Allows assessment of expenditure for revenue job code relevant to this programme.	Yes
Details of the maintenance requests received from tenants	Allows for the reporting of statistics to management.	Yes
Details of the maintenance works carried out – both planned and response	Allows for the reporting of statistics to management.	Yes
Details of pre-letting maintenance works carried out	Allows for the calculation of the amount to be recouped from the DHLGH.	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above, the data and statistics required to evaluate the Housing Maintenance Programme are readily available.

Section B - Step 5: Key Evaluation Questions

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

1. 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 audit found that all key documentation was in existence and the details provided within each allows for the clear evaluation of the success of the Housing Maintenance Programme in a given timeframe.

Housing Maintenance statistics are discussed at the at the monthly meeting of senior staff in the Housing & Regeneration Directorate and are included in the Information Pack presented at the fortnightly Management Team meetings. In addition, statistics on maintenance works required to be carried out on vacant properties are reported at MD/full Council meetings on a monthly basis.

There are some elements of delivery of the programme which are not in line with the standards set out in the Public Spending Code, specifically in the area of procurement.

While higher value maintenance work under the planned category was procured using the “Building Contractors for Minor Building Works on Residential Properties” Framework on SupplyGov, lower value planned maintenance works were procured by way of an expired Framework Agreement. In addition, works under the response maintenance category were procured by way of a panel established in 2023, which expired in August 2024.

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

It is the opinion of Internal Audit that the data and information available can be subjected to a full evaluation in the future as all documents and files are readily available. There is a clear audit trail and documentary back up is on file.

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

Recommendation 1:

Internal Audit understands that a tender process is in progress with regard to establishing a Framework Agreement in relation to planned housing maintenance. It is recommended that this process is completed as soon as possible.

In relation to the response maintenance category, it is recommended that a tender process is initiated as a matter of urgency to establish a Framework Agreement.

Recommendation 2:

Senior management in the Housing & Regeneration Directorate meet on a monthly basis. It is recommended that statistics in relation to housing maintenance refurbishment works are included on the monthly senior management team meeting agenda.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of the Housing Maintenance Programme.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Housing Maintenance Programme was delivered in line with the standards set out in the Public Spending Code in 2024.

The core objectives of the Housing Maintenance Programme are to seek to minimise vacancy levels and improve the quality of housing stock, through effective monitoring and ongoing repair/refurbishment of properties, and to support the delivery of a high-quality housing maintenance service having regard to available resources for both existing stock and new acquisitions. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained, and as a result it was possible to identify if the programmes objectives are being achieved, along with the related cost.

A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also as part of the production of the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meeting of senior staff in the Housing & Regeneration Directorate, at fortnightly Management Team meetings and at monthly MD/full Council meetings.

In relation to the procurement element of the programme, it was noted that there were some aspects which are not in line with the standards set out in the Public Spending Code. Lower value planned maintenance works were procured by way of an expired Framework Agreement and works under the response maintenance category were procured by way of a panel, which expired in August 2024. Recommendations have been made in relation to the procurement observations.

Section A: Introduction

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

Programme or Project Information	
Name	Athy Distributor Road
Detail	The Athy Distributor Road comprises 3.4km of new arterial link street (Type 3 Single Carriageway) bypassing the town of Athy. The project contains a new crossing of the river Barrow and of the Dublin Waterford railway line.
Responsible Body	Kildare County Council (KCC)
Current Status	Expenditure being incurred
Start Date	November 2021
End Date	July 2025
Overall Cost	€45,800,000

Programme Description

The project comprised the delivery of the following:

- 3.4km of new arterial link street (Type 3 Single Carriageway) in a semi-urban environment;
- The provision of two new roundabouts, alterations to an existing roundabout and the provision of two new signalised cross-roads junctions;
- Footway and cycleway provision of approximately 3.4km in length;
- The construction of an 80m single span steel composite structure over the river Barrow, which is designated as a special area of conservation. The bridge comprises a braced pair of steel plates girders made composite with a precast concrete deck and piled foundation to eastern abutment;
- The construction of a two-span precast concrete infill deck type structure over a proposed railway siding and the existing Dublin - Waterford railway with piled foundations;
- Demolition of the existing Aughaboura Road bridge crossing the Dublin - Waterford railway; and
- Refurbishment of the existing railway bridge crossing the river Barrow to be re-purposed as a pedestrian cycle bridge.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Transport Design Department completed a Programme Logic Model (PLM) for the Athy Distributor Road. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To reduce traffic volumes in Athy's town centre to an appropriate level that allows key junctions to operate within a reasonable operational capacity, thereby addressing congestion. To improve the performance of key junctions in Athy's town centre to reduce journey times and improve journey time reliability. To support the economic performance of Athy and county Kildare through the provision of improved transport infrastructure, which will reduce the cost of travel for business and tourism and assist in reducing the overall cost of production, thereby improving competitiveness. To improve road safety in Athy by reducing the number of collisions on both the N78 and the adjacent road network. 	<p>Expected overall spend of €48.5m</p> <p>KCC staff and specialist consultants – engineering consultancy, legal services, land valuation & archaeology.</p> <p>The project partner was the Department of Transport (DoT).</p> <p>Various Systems:</p> <ul style="list-style-type: none"> AutoCad Agresso Financial Management System PRS 	<ul style="list-style-type: none"> Design Land & property purchase Archaeology Tender assessment & award Award of contracts Construction Construction supervision Administration Project management Progress monitoring & reporting Financial management Project close out 	<p>3.4km of new arterial link street (Type 3 Single Carriageway) bypassing the town of Athy, providing an alternative route for traffic.</p> <p>Cycling and pedestrian facilities along with a link to Athy train station are now provided on one side of the new road, with a link to the newly developed Barrow Blueway.</p>	<p>Reduced congestion in Athy town centre.</p> <p>Opportunity to reallocate road space in Athy and provide wider footpaths and safer spaces for pedestrians and cyclists.</p> <p>Reduced travel times for road users travelling from the Athy hinterland.</p> <p>Increased walking and physical activity due to the new facilities provided by the scheme.</p>

<ul style="list-style-type: none"> • Recognising that a significant quantum of existing collisions involve pedestrians and are focused around the current congested junctions in Athy's town centre, it is therefore an objective to reduce congestion at key junctions in the town centre. • To address the current traffic restrictions on further improvements for pedestrian and cycle movements in the Town Centre. • To provide safe alternative routes for pedestrians and cyclists to access public transport and the facilities in the town centre. • To support the RSA Road Safety Strategy 2013-2020. • To deliver environmental benefits in terms of noise, visual intrusion and CO2 and particulate emissions within the historic Athy town centre. • To minimise impacts on the ecology of European and national protected sites. • To reduce travel costs in the region and thereby encourage and support existing investment and employment in Athy and the surrounding towns. • To improve accessibility to key facilities, such as employment, education and healthcare for all 				
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<p>road users, but in particular vulnerable groups.</p> <ul style="list-style-type: none"> • To support the integration objectives set out in European, national, regional and local planning policy. • To support government plans and policies in relation to transport and spatial development in Kildare. • To support initiatives to bring investment into Athy and Kildare. • To improve ambient conditions and thereby encourage increased physical activity in Athy. • To improve pedestrian and cycling infrastructure and thereby encourage increased physical activity in Athy. 				
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Description of Programme Logic Model

Objectives:

The main objective of the scheme was to reduce traffic volumes in Athy's town centre to an appropriate level that allows key junctions in the town centre to operate within a reasonable operational capacity, thereby addressing the congestion.

The scheme objectives have been developed under the following six criteria:

- Economy;
- Safety;
- Environment;
- Accessibility & Social Inclusion;
- Integration; and
- Physical Activity

Inputs:

Financial Inputs:

It is expected that a total of €45.8m will be spent on the Athy Distributor Road by the time the project has been completed.

Human Input/Staff:

There was a number of KCC staff working on the project, including a Senior Executive Engineer. In addition, staff from the Employers Representative and our consulting engineers were on site to monitor and supervise works. There are several specialist staff such as archaeologists, land valuers and legal services that have been used as required as the project progressed.

Systems Inputs:

- AutoCad
- Agresso Financial Management System
- PRS

Activities:

There were a number of key activities carried out throughout the project including design, land purchase, archaeology, design review and approval, tendering and related assessment, awarding of final contracts, construction, construction supervision and liaising with contractors. In addition, project management, budget management and reporting were undertaken. A post project review will be carried out.

Outputs:

The following are the main outputs of the project:

- Completion of the Athy Distributor Road
- Provision of walking and cycling infrastructure with links to the train station and the Barrow Blueway

Outcomes:

The scheme has resulted in reduced congestion in Athy town centre, provided an opportunity to reallocate road space in Athy and provide wider footpaths and safer spaces for pedestrians and cyclists. The scheme has reduced travel times for road users travelling from the Athy hinterland and allowed for increased walking and physical activity.

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

The following section tracks the Athy Distributor Road from inception to conclusion in terms of major project milestones.

Project Stage	Milestone	Date
Phase 1 – Concept and Feasibility	Constraints Study & Route Selection Report	August 2009
Phase 2 – Option Selection	Route Selection Report	June 2016
Phase 3 – Design and Environmental Evaluation	Design Report	December 2016
	Statutory process documentation preparation – CPO drawings and schedules	April 2017
Phase 4 – Statutory Process	Submission to An Bord Pleanála	April 2017
	Approval for the scheme from An Bord Pleanála	October 2017
Phase 5 – Enabling and Procurement	Tender Assessment Report Enabling Works Contract No 1	November 2018
	Tender Assessment Report Enabling Works Contract No 1	August 2019
	Tender Assessment Report Main Works Contract	July 2021
Phase 6 – Construction and Implementation	Commencement on site	November 2021
	Official Road Opening	October 2023

Phase 7 - Closeout and Review	Closeout Project Report	Ongoing
	End of Defects Period	Ongoing pending the resolution of a number of snags

Section B - Step 3: Analysis of Key Documents

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

Programme Key Documents	
Title	Details
10. Business Case	Document created for each phase of the project – outlines the context of the project, analysis, alternatives, overview of the preferred option, scheme appraisal, risk assessment, procurement and proposal for implementation
11. Project Brief	Outlines the background and need for the scheme, its strategic fit, scope and constraints, objectives and targets
12. Procurement Documentation	Documentation relating to the various tenders carried out under the project and tender reports (outlining the process carried out and final assessment)
13. DoT Approval Document	DoT approval of the award of the main works contract
14. Chief Executive and Director of Services Orders	Chief Executive and Director of Services Orders approving various actions at various stages of the project lifecycle
15. Construction Stage Monitoring Meeting Minutes	Minutes from the Construction Stage Monitoring meetings held throughout the project's lifetime
16. Change Orders	DoT approval of changes to an element of the original planned construction work and extra related costs
17. Project Board Meeting Minutes	Minutes of the Project Board meetings
18. Substantial Completion Letter	Letter from the Employers Representative advising of the substantial completion of the Athy Distributor Road

Key Document 1: Business Case

The document clearly outlines the following:

- the strategic relevance of the proposal
- list of potential options to deliver the objectives
- appraisal of the options
- risk assessment
- procurement approach
- plan for monitoring and evaluation

Key Document 2: Project Brief

The document contains the following:

- an overview and background to the project
- reasons with backup statistics as to why the scheme is needed
- the compatibility of the scheme with national and local planning strategies
- the scope of the project along with possible constraints
- the objectives of the scheme under multi criteria headings
- details of performance targets

Key Document 3: Procurement Documentation

Documentation relating to the procurement elements of the project, including:

- Tender Report which outlines how the tender competition was carried out and award/unsuccessful letters regarding the provision of valuation services
- Tender Reports and Tender Award Recommendation documents relating to advance works contracts, which outline how the various tender competitions were carried out, assessment and conclusions
- Tender Reports and Tender Award Recommendation documents relating to the appointment of a company to provide consultancy services regarding the final phases of the project, which outline how the tender competition was carried out
- Pre-qualification assessment reports, Tender Reports (which outline how the tender competition was carried out) and a Letter of Acceptance relating to the appointment of a main contractor to carry out the construction elements of the project

Key Document 4: DoT Approval Document

Letter from the DoT approving the appointment of the successful tenderer regarding the main works contract.

Key Document 5: Chief Executive and Director of Service Orders

Chief Executive and Directors of Services Orders (depending on value) approving actions at various stages of the project lifecycle.

Key Document 6: Construction Stage Monitoring Committee Meeting Minutes

Minutes of the Construction Stage Monitoring Committee monthly meetings held. Members of the Committee include representatives from KCC and DoT. Matters discussed at the meetings include health & safety, updates on progress on the delivery of the project, updates on the final expected completion date, details of the quality management and the number of completion issues which have been closed off and updates on any issues involving the owners of land near the construction works.

Key Document 7: Change Orders

DoT approval of change orders requested during the delivery of the scheme.

Key Document 8: Project Board Meeting Minutes

Minutes from Project Board meetings held bi-monthly. Members of the Project Board include representatives from KCC and the contractor. Matters discussed at the meetings include updates on progress on the delivery of the project, details of early warnings/disagreements, updates on any potential delays which may arise and details of payments and claims.

Key Document 9: Substantial Completion Letter

Confirmation that the contractor has been granted Substantial Completion in relation to the Athy Distributor Road.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Details of construction work carried out in relation to each element of the project	Compare construction progress against expected timelines	Yes
Details of changes to original construction plan and related costs	Evidence of project governance regarding approval of changes to original construction plan and related cost implications	Yes
Details of total costs to date versus budget	To compare the cost of project completion to date against budgeted figures	Yes
Minutes of meetings of the Construction Stage Monitoring Committee and the Project Board	Evidence of project governance. Demonstration that milestones and key performance indicators are being monitored	Yes
Agresso FMS System – Financial Reports	Assess Expenditure for revenue job code relevant to this programme	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above, the data and statistics required to evaluate the Athy Distributor Road project are readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Athy Distributor Road project based on the findings from the previous sections of this report.

1. 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 delivery of the project is in line with the standards set out in the Public Spending Code.

As funding for the Athy Distributor Road was provided externally by the DoT, there were detailed reporting requirements in place regarding the project. The following was supplied to the DoT as the project progressed:

- A Project Brief document - which outlines the background and need for the scheme, its strategic fit, scope and constraints, objectives and targets.
- A Business Case document which outlines analysis, alternatives, overview of the preferred option, scheme appraisal, risk assessment, procurement and plans for monitoring and evaluation.
- Change Orders outlining changes to original construction plan and the related costs of the change.

In addition to the above, a number of Groups were established to monitor project progress and the cost of work completed against budget. The Group membership consisted of employees from the DoT, the Employers Representative, KCC and the main contractor. The Construction Stage Monitoring Group met on a monthly basis and reviewed the progress of the scheme, and the cost of the project. The Project Board also met regularly and reviewed costs to date, along with the value of approved Change Orders and payments certifications issued to the main works contractor.

Furthermore, Chief Executive Orders were issued by KCC regarding the appointment of successful tender applicants.

The audit found that all key documentation was in existence and the details provided within each allowed for the clear evaluation of the success of the project. There is regular reporting on the operational and financial aspects of the project, with information supplied to the key stakeholders.

It is considered that the Athy Distributor Road is in substantial compliance with the Public Spending Code to date.

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

It is the opinion of Internal Audit that the data and information available can be subjected to a full evaluation in the future as all documents and files are readily available both in an electronic and paper format. There is a clear audit trail and documentary back up is on file.

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

Recommendation 1:

The Athy Distributor Road end of defects period is due to expire in July 2025. In line with Public Spending Code requirements, it should be ensured a Project Completion Report is prepared. The review should determine whether:

- the basis on which a programme was undertaken proved correct
- the business case and management procedures were satisfactory
- the operational performance and initial benefits have been realised
- conclusions can be drawn which are applicable to other programmes or to associated policies

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of the Athy Distributor Road project.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Athy Distributor Road project was delivered in line with the standards set out in the Public Spending Code.

The main objective of the scheme was to reduce traffic volumes in Athy's town centre to an appropriate level that allows key junctions in the town centre to operate within a reasonable operational capacity, thereby addressing the congestion. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as Business Cases and a Project Brief were completed, and the procurement of services was carried out in line with procedures and approved by the relevant stakeholders. In addition, financial and operational information is maintained and regularly provided to the Groups established to govern and manage the implementation of the project. Minutes of the monthly Construction Stage Monitoring Group and Project Board meetings are maintained.

It is the opinion of Internal Audit that the Athy Distributor Road project is in substantial compliance with the standards set out in the Public Spending Code to date.