



Kildare County Council

PUBLIC SPENDING CODE

Quality Assurance Report for 2022

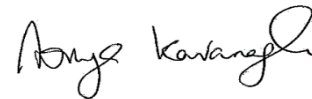
To be submitted to the

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: 30th May 2023

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 204 projects/programmes with a total value of €981,619,351 (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.

[Kildare County Council - Public Spending Code](https://kildarecoco.ie/YourCouncil/GovernanceandCompliance/PublicSpendingCode/)

The screenshot shows a web browser window displaying the Kildare County Council website. The page title is "Public Spending Code - Kildare". The URL is "https://kildarecoco.ie/YourCouncil/GovernanceandCompliance/PublicSpendingCode/". The page content includes a navigation menu with links for Home, Business, Services, Your Council, Cúrsaí Gaelige, and Contact Us. Below the navigation, there is a search bar and a list of procurement information for the year 2022. The information is presented in a table format with the following details:

The information published below is in respect of Kildare County Council's obligations for the year under review i.e. 2022	
Year	2022
Contracting Body	Kildare County Council
Name of Project / Description	KCC Machinery Yard & Regional Salt Barn
Advertisement Date	16 th October 2021
Tender advertised in	OJEU
Awarded to	Clonmel Enterprises Limited
Contract Date	27 th September 2022
Contract price	€10.99 million excluding VAT

Below this table, there is a section for the year 2021, which also states: "There was 1 procurement (by Kildare County Council) in excess of €10 million in 2021." The information published below is in respect of Kildare County Council's obligations for the year under review i.e. 2021.

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 2020-2022.

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

2020 – Prosperous Town Park - €830,000

2021 - Kerdiffstown Landfill Remediation - Kerdiffstown Park - €62.8M

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

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 2020 - 2022.

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

2020 – Library Book Fund - €430,000

2021 - Homeless Services expenditure - €4,119,998

2022 - Kildare Sports Partnership - €626,746

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

The total value of Kildare County Council's 2022 project inventory was €981,619,351 (capital and revenue) and the projects selected for an in-depth check were as follows:

Capital Projects Selected for In-Depth Check	
Project 1: M7 Naas Newbridge By-Pass Upgrade	
Value of Capital Project selected	€63,000,000
Revenue Project Selected for In-Depth Check	
Project 2: Kildare Sports Partnership	
Value of Revenue Project selected	€626,746

Project 1: M7 Naas Newbridge By-Pass Upgrade (Capital Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the M7 Naas Newbridge Bypass upgrade project was delivered in line with the standards set out in the Public Spending Code.

The objective of the Naas Newbridge Bypass upgrade project was to reduce congestion on the M7 and involved the widening of the existing M7 motorway between Junction 9 and the M7/M9 interchange at Junction 11, from two lanes to three lanes both eastbound and westbound for approximately 14km. 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 Committees established to govern and manage the implementation of the project. Minutes of the monthly Construction Stage Monitoring Committee and Project Finance Sanctioning Board meetings are maintained, and a monthly Project Financial Report is produced and reviewed.

Audit Opinion:

It is the opinion of Internal Audit that the M7 Naas Newbridge Bypass upgrade project is in substantial compliance with the standards set out in the Public Spending Code to date.

Project 2: Kildare Sports Partnership (Revenue Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Kildare Sports Partnership programme was delivered in line with the standards set out in the Public Spending Code in 2022.

The objective of the Kildare Sports Partnership initiative is to increase participation in sport and physical activity amongst designated hard to reach target groups - including older adults, youth, people with disabilities, women and girls, people from disadvantaged communities and ethnic minorities. This is done through the co-ordination and delivery of quality programmes, training and services and by developing partnerships and promoting inclusiveness. 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.

As funding for the programme is provided by external sources, a number of documents are required to be completed during the year including a Strategic Plan, an annual Budget, an annual Operational Plan, a Governance and Financial document (which is the basis of the annual funding application) and an Annual Report. The documents are provided to the core funding body, with mid and end point of year updates supplied in relation to the Budget and Operational Plan. In addition, financial and operational updates regarding the programme are provided to the Kildare County Council Management Team on a monthly basis. The Kildare Sports Partnership programme also has its own Management Committee, which meets on a quarterly basis. Financial and operational updates are provided at these quarterly meetings also.

Audit Opinion:

It is the opinion of Internal Audit that the Kildare Sports Partnership programme is in substantial compliance with the standards set out in the Public Spending Code.

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 2022 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 2022 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 satisfactory compliance with the Public Spending Code.

APPENDIX A

PROJECT INVENTORY 2022

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/Impr LA Housing						€2,562,954	Increase in Annual Expenditure
Support to Housing Capital and Affordable Prog						€ 1,289,808	Increase in Annual Expenditure
RAS & Leasing Programme						€9,418,258	Increase in Annual Expenditure
Glandore Athy	5 Social Housing Units		€4,182		2022-2024	€1,467,988	
Shamrock Stores	2 Social Housing Units				2022-2024	€633,463	
Derries View Kilberry	6 Social Housing Units				2022-2024	€4,275,000	
Andrew Halting Site	5 group housing units & amalgamation of existing bays				2022-2025	€3,382,861	
Tanyard Ballitore	6 Social Housing Units		€3,758		2022-2026	€1,900,000	
Iniscarra - 4 units	5 Social Housing Units				2022-2025	€ 1,889,305	
Ardclough Road Celbridge (Social)	29 Social Housing Units		€45,585		2022-2025	€9,114,465	
Ardclough Road Celbridge (Affordable)	10 Social Housing Units				2022-2025	€3,142,919	
Old Greenfield Maynooth	65 Social Housing Units		€171,139		2022-2024	€21,449,086	
Coill Dubh	10 Social Housing Units		€218,253		2022-2024	€3,803,681	
Dispensary Site Carbury	5 Social Housing Units				2022-2024	€1,430,644	
Boycetown Kilcock	8 Social Housing Units				2022-2025	€2,660,000	
Courthouse Kilcock	3 Social Housing Units		€978		2022-2025	€1,045,000	
Athgarvan Village	18 Social Housing Units		€47,555		2022-2024	€4,631,467	
St Patricks Park Rathangan	Regeneration and Remedial Works scheme		€70,387		2022-2025	€9,983,704	10% KCC - €1,109,300.
St Evins Monasterevin	15 Social Housing Units		€8,308		2022-2025	€4,026,840	

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

Rickardstown (Affordable)	40 Social Housing Units				2023-2027	€12,850,000	
Newtown House Leixlip	4 Social Housing Units		€2,147		2022-2024	€1,081,480	
Caragh Road Naas (Social)	58 Social Housing Units				2022-2025	€17,241,323	
Patrician Ave	2 Social Housing Units		€1,593		2022-2024	€1,245,799	
Caragh Road Naas (Affordable)	15 Social Housing Units				2022-2025	€4,458,962	
Ballitore Garda Station	5 Social Housing Units		€325,000		2022-2026	€1,500,000	
Canalside, Athy	Refurbishment and Replanning				2022-2026	€1,347,000	
Coolaghknock Glebe, Kildare					2023-2025	€10,500,000	
Station Road, Kildare town	18 - 24 Social Housing Units		€415,490		2022-2026	€5,880,000	
Land Acquisition					Not Applicable	€20,000,000	Amalgam of project
Road Transportation and Safety							
Local Road - Maintenance and Improvement						€1,421,630	Increase in Annual Expenditure
Public Lighting						€690,621	Increase in Annual Expenditure
Support to Roads Cap Programme						€782,619	Increase in Annual Expenditure
TII National Route Pavement Schemes					Not applicable	€2,500,000	Amalgam of projects
TII Network Annual Allocation					Not applicable	€8,700,000	Amalgam of projects
R428 Castlemitchell Rd Improvement					Not yet known	€800,000	
Celbridge 2nd Bridge Crossing					Not yet known	€8,600,000	
OD6 Clane Inner Relief Road Capdoo			€2,042		Not yet known	€1,500,000	
Maynooth Outer Orbital (Meath)					Not yet known	€700,000	
R417 Athy Rd at Monasterevin					Not yet known	€1,050,000	
Newbridge Southern Relief Rd					Not yet known	€3,500,000	

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

Kilcullen Industrial Estate Road					Not yet known	€550,000	
Kildare North Link & South Green Access					Not yet known	€700,000	
Craddockstown Rd/Ballycane Rd Jct Improvement					Not yet known	€1,100,000	
Improvement of Ladytown Junction			€8,549		2023-2025	€3,000,000	
Naas Sallins Greenway			€133,639		2022-2024	€1,200,000	
GDA Strategic Cycle Track Network (5 Yr Plan)					Not yet known	€45,000,000	
Public Lighting Infrastructure & Improvements			€249,074		2022-2025	€10,000,000	
Traffic Management Signalling Infrastructure Upgrade					Not yet known	€1,350,000	
Speed Limit Signage					Not yet known	€946,885	
Rural Junctions (Project Initiations Fund)					Not yet known	€1,200,000	
Transport Strategies					2023-2024	€1,000,000	
Culvert/Bridge Upgrade					Not yet known	€750,000	
Emergency Road Fund					Not yet known	€600,000	
Celbridge/Maynooth Depot Relocation					Not yet known	€1,000,000	
Water Services							
Athy					2023 - 2033	€1,910,732	
Celbridge					2023 - 2033	€1,080,000	
Clane					2023 - 2033	€905,000	
Maynooth					2023 - 2033	€947,740	
Kilcock					2023 - 2033	€879,103	
Newbridge					2023 - 2033	€1,579,591	

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

Leixlip					2023 - 2033	€750,000	
Ballymore Eustace					2023 - 2033	€650,000	
Minor Works					2023 - 2033	€875,000	
MD Schemes					2023 - 2033	€2,150,000	
Community/Economic Dev Facilities							
Community & Enterprise Function						€2,095,092	Increase in Annual Expenditure
Economic Development and Promotion						€1,083,399	Increase in Annual Expenditure
Model School Hub					2022-2025	€6,384,303	
Celbridge Comm Facilities					Not yet known	€1,607,246	
GreenTech Newbridge					Not yet known	€1,250,000	
Kildare Newbridge Comm Facilities					Not yet known	€510,215	
Maynooth Comm Facilities					Not yet known	€624,305	
Leixlip Comm Facilities					Not yet known	€676,326	
Public Realm Projects							
Shackelton Museum			€241,300		Not yet known	€4,000,000	
Emily Equare					Not yet known	€1,700,000	
Kildare Market Square Ped Link			€89,614		Not yet known	€2,333,333	
Newbridge Cultural Quarter					Not yet known	€656,412	
Kildare Market Square Phase 1					Not yet known	€1,500,000	
Wonderful Barn Imp Works			€59,481		Not yet known	€3,438,370	
Edmund Rice Square					Not yet known	€500,000	

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

Maynooth Mainstreet and Environs				Not yet known	€3,438,500	
Redevelopment of Harbourfield		€2,768		Not yet known	€3,268,474	
Robertstown Amenity Lands		€119,082		Not yet known	€750,000	
Cherry Avenue Development				2022-2025	€7,000,000	
Naas Towncentre Master plan				Not yet known	€4,662,000	
Environmental Services						
Northern Civic Amenity				2023-2026	€5,000,000	
Legacy Landfill				2023-2025	€1,800,000	
Extension of Burial Grounds				2023-2026	€1,300,240	
Recreation and Amenity						
Operation of Library and Archival Service					€681,821	Increase in Annual Expenditure
Outdoor Leisure Areas Operations					€573,362	Increase in Annual Expenditure
North Kildare Swimming Pool				Not yet known	€11,500,000	
Kildare County Central Library				2022-2027	€13,442,369	
Clane Library		€32,009		2022-2025	€2,500,000	
Celbridge Library/Cultural Centre				2022-2028	€11,050,000	
Library Improvements				Not applicable	€1,677,830	Amalgam of projects
Maynooth Plan Carton				2022-2026	€2,500,000	
Riverbank Arts Centre				2023-2026	€13,000,000	
Liffey Valley Strategy Kildare		€9,879		2023-2026	€2,320,426	
Monread Park Improvements		€19,158		2023-2026	€946,338	

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

Celbridge Area Rec Development					2023-2027	€2,100,000	
Liffey Valley Strategy Leixlip					Not yet known	€1,194,525	
Leixlip Area Amenities					Not yet known	€562,059	
Bawnogues Playground			€47,855		2023-2024	€500,000	
Miscellaneous Services							
Lantern Building					Not yet known	€900,000	
Totals			€2,328,825	-		€395,607,873	

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		€17,880,539				Not Applicable	Not Applicable	Annual Expenditure
A02 Housing Ass,Alloc & Transfer		€1,410,136				Not Applicable	Not Applicable	Annual Expenditure
A03 Housing Rent & TP Admin		€868,934				Not Applicable	Not Applicable	Annual Expenditure
A04 Housing Comm Dev Support		€1,189,862				Not Applicable	Not Applicable	Annual Expenditure
A05 Admin Homeless Service		€4,830,456				Not Applicable	Not Applicable	Annual Expenditure
A06 Support to Housing Cap&Aff Prog		€4,825,232				Not Applicable	Not Applicable	Annual Expenditure
A07 RAS Programme		€28,808,481				Not Applicable	Not Applicable	Annual Expenditure
A08 Housing Loans		€2,072,862				Not Applicable	Not Applicable	Annual Expenditure
A09 Housing Grants		€5,847,310				Not Applicable	Not Applicable	Annual Expenditure
A12 Housing Assistance Prog		€1,007,216				Not Applicable	Not Applicable	Annual Expenditure
House Purchases			€36,898,400		Not Applicable	Not Applicable	N/A Annual Figure Taken	
Liffey Lodge Newbridge	Rest Centre		€1,322,264		2022-2026	€1,322,263	€8,750,000	
Ambassador Hotel Site	33 Social Housing Units		€2,076,384		2020-2024	€4,191,580	€10,966,405	
Part V Purchases			€22,027,559		Not Applicable	Not Applicable	N/A Annual Figure Taken	
Road Transportation and Safety								
Regional Road - Maintenance & Improvement		€9,756,717				Not Applicable	Not Applicable	Annual Expenditure
Local Road - Maintenance & Improvement		€18,553,572				Not Applicable	Not Applicable	Annual Expenditure

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

Public Lighting		€5,209,013				Not Applicable	Not Applicable	Annual Expenditure
Traffic Management Improvement		€1,129,492				Not Applicable	Not Applicable	Annual Expenditure
Road Safety Promotion/Education		€826,163				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Management of Car Parking		€2,420,176				Not Applicable	Not Applicable	Annual Expenditure
Support to Roads Capital Programme		€3,930,735				Not Applicable	Not Applicable	Annual Expenditure
NRO Naas Newbridge By-Pass Upgrade			€2,283,939		2017-2024	€57,708,862	€63,000,000	
NRO Post 2012 Admin Costs			€1,680,937			Not Applicable	Not Applicable	Annual Expenditure
NRO N78 Castlecomer Footbridge			€771,747		2022 - 2023	€2,121,956	€2,500,000	
NRO Leinster Embankment			€1,082,011		2022-2023	€1,207,380	€1,350,000	
DTTAS Kildare Support Office			€499,358		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
NRO N4 MAYNOOTH TO LEIXLIP			€405,806		2022-2025	€1,762,909	€2,392,909	
NRO WEXFORD BRIDGES REHABILITATION			€254,842		2022-2027	€1,161,602	€6,500,000	
TII Athy Distributor Road			€15,057,953		2021-2024	€22,030,682	€45,892,053	
Dot Bridge Rehabilitation			€597,547		Not Applicable	Not Applicable	Annual Expenditure	
Kildare MD DL Surface Water			€857,557		Not Applicable	Not Applicable	Annual Expenditure	
NTA Active Travel			€630,043		Not Applicable	Not Applicable	Annual Expenditure	
Regional Salt Barn/Machinery Yard			€2,447,548		2022-2023	€5,380,265	€18,535,587	
Sallins Village TR			€776,891		2023-2027	€976,891	€1,500,000	
Kildare Newbridge Minor			€1,825,244		Not Applicable	Not Applicable	Annual Expenditure	
LIHAF Maynooth Eastern Ring Road			€176,745		2023-2026	€1,422,298	€34,875,000	
Water Services								

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

Operation and Maintenance of Water Supply		€4,347,671				Not Applicable	Not Applicable	Annual Expenditure
Operation and Maintenance of WW Treatment		€4,594,848				Not Applicable	Not Applicable	Annual Expenditure
Morell Surface Water Scheme			€505,101		2020-2026	€1,196,994	€3,200,000	
Naas & Sallins Surface Water Scheme			€312,461		2022-2028	€739,471	€800,000	
Development Management								
Forward Planning		€2,518,937				Not Applicable	Not Applicable	Annual Expenditure
Development Management		€5,215,403				Not Applicable	Not Applicable	Annual Expenditure
Enforcement		€1,006,672				Not Applicable	Not Applicable	Annual Expenditure
Tourism Development and Promotion		€605,428				Not Applicable	Not Applicable	Annual Expenditure
Community & Enterprise Function		€5,722,346				Not Applicable	Not Applicable	Annual Expenditure
Unfinished Housing Estates		€1,108,635				Not Applicable	Not Applicable	Annual Expenditure
Building Control		€576,537				Not Applicable	Not Applicable	Annual Expenditure
Economic Development & Promotion		€6,266,679				Not Applicable	Not Applicable	Annual Expenditure
Heritage and Conservation Services		€1,102,201				Not Applicable	Not Applicable	Annual Expenditure
Model School Food Hub Athy			€87,105		2021-2025	€187,062	€6,384,303	
Kilcock Community Facility			€1,075,366		2021 - 2023	€2,745,692	€3,000,000	
Barrow Blueway Athy			€704,177		2022 - 2023	€2,615,697	€8,500,000	
Greenway Sallins/Alymer			€650,252		2023 - 2023	€1,707,453	€3,000,000	
Newbridge Cultural Quarter			€542,888		2022 - 2024	€622,264	€656,412	
Environmental Services								
Operation, Maintenance & Aftercare of Landfill		€791,810				Not Applicable	Not Applicable	Annual Expenditure

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

Litter Management	€1,412,746					Not Applicable	Not Applicable	Annual Expenditure
Street Cleaning	€3,304,461					Not Applicable	Not Applicable	Annual Expenditure
Waste Regs, Monitoring & Enforcement	€4,925,425					Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Upkeep of Burial Grounds	€1,246,074					Not Applicable	Not Applicable	Annual Expenditure
Safety of Structures and Places	€958,841					Not Applicable	Not Applicable	Annual Expenditure
Operation of Fire Service	€6,290,016					Not Applicable	Not Applicable	Annual Expenditure
Fire Prevention	€667,953					Not Applicable	Not Applicable	Annual Expenditure
Water Quality, Air and Noise Pollution	€1,157,902					Not Applicable	Not Applicable	Annual Expenditure
Climate Change and Flooding	€1,482,945					Not Applicable	Not Applicable	Annual Expenditure
Kerdiffstown Landfill Remediation (Consol.)			€14,136,338		2015-2026	€49,336,753	€59,850,870	
Maynooth Fire Station			€121,475		2021-2024	€1,180,280	€5,144,227	
Recreation and Amenity								
Operation & Maintenance of Leisure Facilities	€595,239					Not Applicable	Not Applicable	Annual Expenditure
Operation of Library and Archival Service	€8,635,671					Not Applicable	Not Applicable	Annual Expenditure
Op. Mtce & Imp of Outdoor Leisure Areas	€1,712,978					Not Applicable	Not Applicable	Annual Expenditure
Community Sport and Recreational Development	€1,397,703					Not Applicable	Not Applicable	Annual Expenditure
Operation of Arts Programme	€1,614,850					Not Applicable	Not Applicable	Annual Expenditure
Naas Library			€2,842,051		2020-2023	€5,384,912	€8,100,000	
Cotton Mill Record Management Building			€1,131,924		2021-2023	€1,131,924	€2,000,000	
DeBurgh Estate (Land & Development)			€20,637		2021-2027	€535,509	€5,000,000	
Prosperous Town Park Development			-		2020-2024	€688,524	€850,000	

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

Bawnogues Park Development			€33,435		2017-2026	€1,115,015	€3,000,000	
Sallins Amenity Lands			€12,888		2017-2028	€1,064,991	€7,500,000	
Miscellaneous Services								
Administration of Rates			€8,056,484			Not Applicable	Not Applicable	Annual Expenditure
Local Representation / Civic Leadership			€9,187,418			Not Applicable	Not Applicable	Annual Expenditure
Motor Taxation			€1,038,317			Not Applicable	Not Applicable	Annual Expenditure
Agency & Recoupable Services			€906,092			Not Applicable	Not Applicable	Annual Expenditure
Totals		€179,826,867	€133,037,184		-	€169,539,227	€313,247,766	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Program me 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
Housing & Building							
Oldtown Mill Celbridge			1,101		2026	€4,022,778	Proceeding with different partner
Rickardstown JV Site (Social)					2027	€40,380	Proceeding with different partner
Nurney 25 Units	25 Social Housing Units				2022	-	Project Not Proceeding
Clonmillion					2022	-	Project Not Proceeding
Blacklion Maynooth					2022	-	Project Not Proceeding
Dara Park Newbridge					2022	-	Project Not Proceeding
Road Transportation and Safety							
Drainage Kildare/Newbridge			€77,505		2022	€1,074,038	
Dunboyne Road Maynooth			€766,125		2022	€ 766,125	
Junction works Maynooth (KWETB)			€3,899		2022	€4,230,861	
KCC170004 Kildangan Bridge Pedestrian			€39,687		2022	€856,113	
VRU Improvement			€550,918		2022	€550,918	
Cycle Safety Improvements			€712,036		2022	€1,693,776	
Coughlanstown Road Slope Failure					2022	€2,191,389	
Newbridge Lidl Relief Road					2022	€3,226,712	
Non SRTS Infrastructure			€1,507,819		2022	€1,507,819	
Athy Depot Upgrade			€392,711		2022	€525,182	
NRO M7 Osbertstown I/Change & Sallins ByPass			€906,060		2022	€71,978,923	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Public Realm							
Kilcullen Market Square			€26,705		2022	€145,609	Project brought to Part 8 only
Rathangan Market Square					2022	€126,223	Project brought to Part 8 only
Totals			€4,984,566			€92,936,846	



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 informed / made aware of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes.
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	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?	N/A	Not applicable
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	N/A	Not applicable



Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Not applicable
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Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, where 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?	N/A	Not applicable
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?	N/A	Not applicable
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
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 2022
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	No such projects in 2022
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 approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No such projects in 2022



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
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Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2022			
	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 would be 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 2022			
	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	Not relevant to all services/departments. 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?	N/A	Not applicable



Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in 2022			
	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?	n/a	Not applicable
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	Not applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	Not applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	Not applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	Not applicable
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	Not applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/a	Not applicable
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 2022



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 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2022
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2022



APPENDIX C

IN-DEPTH CHECKS



Internal Audit Unit

Kildare County Council

23.1 Public Spending Code Capital Review

In Depth Check 2022 – M7 Naas Newbridge By-Pass Upgrade

Final Report Prepared by:	Audit Team
Final Report Approved by:	Head of Internal Audit & Corporate Governance
Date of Issue:	16.05.2023

Distribution List	
A/Director of Services – Transport, Mobility & Open Spaces	Management Team
Senior Engineer National Roads Office	Audit Committee
Senior Executive Engineer National Roads Office	

Approved by:

Paul Quinn

Head of Internal Audit and Corporate Governance

Date:

16.05.202



Public Spending Code

All Government Departments, Local Authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code (PSC). Circular 13/13 “The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” implemented a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

The PSC requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their PSC obligations. A PSC Co-ordinator is appointed to manage the quality assurance undertaking. A five-step process is required to meet PSC quality assurance obligations. The five steps are as follows:

1. Draw up inventories of projects/programmes at the different stages of the Project Life Cycle.
2. Publish summary information on the organisation’s website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
3. Complete the seven checklists contained in the PSC.
4. Carry out a more in-depth check on a small number of selected projects/programmes.
5. Complete a short summary report for the National Oversight and Audit Commission (NOAC).

Step four requires Internal Audit to carry out a more in-depth check on a small number of projects. The value of the projects selected for in depth review each year must follow the criteria set out below:

- **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital Projects on the Project Inventory.
- **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

This minimum is an average over a three-year period.

The distinction between capital and current (revenue) expenditure, as per the PSC, is as follows:

- Capital spending generally involves the creation of an asset where benefits accrue to the public over time e.g. a road, a rail line, a school or a hospital.
- Current expenditure involves day to day expenditure i.e. Revenue Expenditure, and typically includes spending on:
 - Salaries of public servants involved in delivering public services.
 - Non-pay costs such as materials (drugs, teaching materials etc.) and administrative overheads as well as other commercially procured products and services.
 - Income support for targeted groups
 - Grant payments to achieve specific economic and/or social objectives.
 - Payments for services carried out by professionals (e.g. training etc.) or other business sectors.



Audit Objectives and Scope

The objective of this review is to provide an independent professional opinion on compliance with the PSC requirements and on the quality of appraisal, planning and implementation of the M7 Naas Newbridge By-Pass Upgrade project.

The scope of the audit is the compliance of the M7 Naas Newbridge By-Pass Upgrade project with the PSC to date.

Methodology and Approach

The project/programme that was selected for in-depth review was based on a capital inventory of €801,792,485.

As per the PSC, Internal Audit is required to carry out an in-depth check of 5% of the total of all capital expenditure on the project inventory over the three-year period 2020 – 2022. This quota has been covered.

The PSC revenue projects reviewed over the three-year period were:

- 2020 – Prosperous Town Park €830,000
- 2021 – Kerdiffstown Park Landfill Remediation €62,825,000
- 2022 – M7 Naas Newbridge By-Pass Upgrade €63,000,000



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	M7 Naas Newbridge By-Pass Upgrade
Detail	<p>Widening the existing M7 motorway, between Junction 9 Naas North, at Maudlins (Perpetual Motion Ball) and the M7/M9 interchange at Junction 11, from two lanes to three lanes both eastbound and westbound for approximately 14km.</p> <p>The Naas Newbridge upgrade scheme was delivered alongside the R407 Sallins Bypass and Osberstown Interchange Scheme</p>
Responsible Body	<p>Kildare County Council (KCC) – Roads Authority Managed by Kildare County Council National Roads Office (NRO) M7 Upgrade was financed by the Transport Infrastructure Ireland (TII) The Sallins Bypass and Osberstown Interchange was financed by the Department of Transport (DoT) and KCC.</p>
Current Status	Expenditure being incurred
Start Date	Main Contract started – 19 th October 2017
End Date	End of Defects period – 8 th April 2024
Overall Cost	€63,000,000

Programme Description

The M7 Naas Newbridge Bypass upgrade included the widening of the existing M7 motorway, between Junction 9 Naas North, at Maudlins (Perpetual Motion Ball) and the M7/M9 interchange at Junction 11, from two lanes to three lanes both eastbound and westbound for approximately 14km. It also involved the replacing and relocating of existing ramps at Junction 10 Naas South Newhall to the main Naas Newbridge dual carriageway, the R445. This section of the works also included the reconfiguration of grade separated junction at Newall Interchange (M7 J10). The interchange provides access from R445 to the M7. Access onto and off the M7 is provided by the construction of two new four-legged roundabouts.

Main Structures on this section of the works:

- Two No. Culverts at Newhall Interchange
- 16 No. Gantries
- Two No. VMS signs (one relocated)
- Four No. map type signs
- Four No. CCTV masts
- ES09 new bridge joints and waterproofing

The scheme included the construction of the new M7 Junction 9a, Osberstown Interchange. This is a dumbbell shaped grade separated junction, located between the existing M7 Maudlins Interchange (Junction 9) and Newhall Interchange (Junction 10), north and south of Naas respectively. This interchange provides the necessary connectivity between the national road network (M7) and the towns of Naas and Sallins. The interchange connects into the new R407 Sallins Bypass to the north and the existing local and regional road network to the south. The interchange provides access from the Naas Outer Orbital Road via the Western Distributor Road, to the M7. Access onto and off the M7 is provided by the construction of two new four-legged roundabouts. Access across the M7 requires the construction of the new grade separated Interchange.

Another major part of the overall scheme was the construction of the R407 Sallins Bypass. This is located to the west of Sallins town commencing at the new M7 Osberstown Interchange (Junction 9A) and tying into the existing R407 Clane Road to the north of Sallins town via a three-armed roundabout. The bypass proceeds in a north easterly direction from the M7 Osberstown Interchange and crosses under the Dublin to Cork railway line, over the Grand Canal and the River Liffey at two locations, before tying into the existing R407 Clane Road. The bypass is approximately 3.6km in length, including 1.7km of dual carriageway. A new railway bridge was constructed by others, to bring the railway line over the R407 Sallins bypass. The R407 Sallins Bypass crosses the existing local Osberstown Road approximately 200m south of the railway line. The Osberstown Road was realigned horizontally and vertically to accommodate the local road crossing over the Sallins Bypass. A three-armed roundabout connects the dual carriageway section to the single carriageway section of the road. One of the arms of this roundabout starts the Sallins Link Road, this road connects the town of Sallins to the R407 Sallins Bypass.

The R407 Sallins Bypass construction included a total of seven structures to cross over/under roads, railway and watercourses. These include:

- M7 Interchange Overbridge
- Osberstown Road Overbridge
- Sallins Bypass Railway Bridge
- Grand Canal Underbridge

- Two River Liffey Underbridges
- Sallins Link Road Culvert

Cyclist and pedestrian facilities are provided on the R407 Sallins Bypass between the railway crossing and the tie-in at the existing R407 Clane Road and the full length of the Sallins Link Road. An alternative cyclist and pedestrian route is provided from the railway line to Naas, using existing local roads (thus routing cyclists and pedestrians away from M7 Osberstown Interchange). An additional dedicated pedestrian and cyclist connection is also provided connecting from Canal Road to the Western Distributor Road, where full cyclist and pedestrian facilities exist. This facilitates a cyclist friendly route/connection between the proposed R407 Sallins Bypass and the employment areas in Millennium Park without the need to negotiate the proposed M7 Osberstown Interchange.

There are two link roads on the scheme. The Sallins Link Road connects the R407 Sallins Bypass to the centre of Sallins town and the Distributor Link Road connects the M7 Osberstown Interchange to the Western Distributor Road.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the National Road Office completed a Programme Logic Model (PLM) for the M7 Naas Newbridge Bypass upgrade.

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"> • Reduction in traffic congestion on the M7 • Reduction of traffic in Sallins town • Provision of connectivity between the national road network and the towns of Naas and Sallins 	<p>Expected overall spend of €63m</p> <p>KCC NRO staff and specialist inputs e.g. engineering consultancy, legal services, archaeology, valuation services</p> <p>Various Systems:</p> <ul style="list-style-type: none"> • AutoCad • Agresso Financial Management System 	<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 	<p>The M7 Naas Newbridge Bypass upgrade resulted in the widening of the existing M7 motorway, between Junction 9 Naas North, at Maudlins (Perpetual Motion Ball) and the M7/M9 interchange at Junction 11. There are now three lanes both eastbound and westbound.</p> <p>The M7 Osberstown Interchange has been completed.</p> <p>Sallins is now bypassed by the R407 Sallins Bypass,</p>	<p>Reduced congestion on the M7 and at Junction 10.</p> <p>Reduced congestion in Sallins village</p> <p>Increased connectivity between the towns of Naas and Sallins</p> <p>Reduced travel times for road users travelling from Clane/North Kildare to the M7 and the town of Naas</p>

			<p>which is linked into the centre of Sallins town by the Sallins Link Road.</p> <p>Cyclist and pedestrian facilities are provided for both on the R407 Sallins Bypass and on the Sallins Link Road. An additional dedicated pedestrian and cyclist connection is provided connecting Canal Road to the Western Distributor Road, where full cyclist and pedestrian facilities exist.</p>	
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Description of Programme Logic Model

Objectives:

The main objective of widening the M7 between Junction 9 Naas North, at Maudlins (Perpetual Motion Ball) and the M7/M9 interchange at Junction 11 was to reduce congestion on the M7. Following the completion of the Naas Road Widening Scheme in 2006, congestion started to develop at peak times on the section of the M7 from Maudlins Interchange to the M7/M9 Interchange at Great Connell. Congestion was particularly evident on the southbound carriageway at the evening traffic peak with queues often developing back as far as the Johnstown Interchange and traffic flow affected to beyond the Rathcoole Interchange. Congestion was also evident at the off ramps at Newhall Interchange (Junction 10) at peak traffic hours. At peak hours traffic, speeds were reduced along the full length of the M7 between Maudlins and Great Connell. Traffic congestion was significantly reduced south of the Great Connell interchange due to the traffic split between the M7 and M9.

The main of objectives of the Sallins Bypass was to take traffic out of Sallins town.

The construction of Junction 9A the Osberstown Interchange, provides the necessary connectivity between the national road network (M7) and the towns of Naas and Sallins. The interchange connects into the new R407 Sallins Bypass to the north and the existing local and regional road network to the south.

Inputs:

Financial Inputs:

It is expected that a total of €63m will be spent on the M7 Naas Newbridge Bypass upgrade by the time the project has been completed.

Human Input/Staff:

There is a number of Kildare County Council National Road Office staff working on the project. Staff from the Employers Representative are on site to monitor and supervise works. In addition, specialist staff such as archaeologists, are used as required.

Systems Inputs:

- TII Project Reporting System
- AutoCad
- Agresso Financial Management System

Activities:

There are a number of key activities to be carried out throughout the project including design, land purchase, archaeology, design review and approval, tendering and related assessment, awarding final contracts, construction, construction supervision and liaising with contractors. In addition, the scheme must be project managed and administered during works and upon completion a post project review should be carried out.

Outputs:

The following are the main outputs of the project:

- Completion of the M7 Naas Newbridge Bypass upgrade
- Completion of the Osberstown Interchange
- Completion of the R407 Sallins Bypass
- Completion of cyclist and pedestrian facilities on both the R407 Sallins Bypass and on the Sallins Link Road

Outcomes:

The new M7 Osberstown Interchange provides improved access to the motorway and, in conjunction with the M7 upgrade, has relieved peak period traffic congestion at Junction 9 (Maudlins) and Junction 10 (Newhall). The Sallins Bypass has relieved congestion in Sallins town centre and provides additional connectivity to the M7 Motorway Corridor. In addition, the following outcomes are expected:

- reduced journey times for long distance and local traffic
- improvement of safety along existing roads and junctions
- improved accessibility to the public transport network and the advancement of sustainable transport planning at a local level
- reduced travel times from north Kildare to the M7 and Naas

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

The following section tracks the M7 Naas Newbridge Bypass upgrade from inception to conclusion in terms of major programme milestones.

Project Stage	Milestone	Date
Phase 1 –Concept and Feasibility	Publication and approval of the Feasibility Report	August 2011
Phase 2 - Option Selection	Option Selection report	M7 Naas Newbridge Bypass Upgrade - 29 May 2013.
	Presentation of Preferred Option	M7 Osberstown Interchange and Sallins Bypass 29 May 2013
	Publication of Preferred Option	
Phase 3 Design and Environmental Evaluation	Approval of Design report	M7 Naas Newbridge Bypass Upgrade – 12 December 2013 M7 Osberstown Interchange Sallins Bypass 18 December 2013
	Statutory process documentation preparation – CPO drawings and schedules and Motorway orders	Motorway Order for M7 Naas Newbridge Bypass Upgrade - 20 December 2013 Motorway Order/CPO for M7 Osberstown Interchange & Sallins Bypass 14 January 2014 & republished 7 March 2014
Phase 4 Statutory Process	Submitted to An Bord Pleanála	M7 Naas Newbridge Bypass Upgrade – 12 December 2013. M7 Osberstown Interchange & Sallins Bypass 13 January 2014.

	Approval for the scheme from An Bord Pleanála	August 2014
Phase 5 Enabling and Procurement	Tender Assessment Report	5 th September 2017
Phase 6 Construction and Implementation	Commencement on site	19 th October 2017
	Official Road Opening	Section X (A) Works - 19th November 2020 Section Y Works – 27th February 2021 Section Z Works – 27th February 2021 Sallins Bypass and Link Road - 8 th April 2021
Phase 7 Closeout and Review	Closeout Project report	Ongoing
	End of Defects Period	April 2024

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the M7 Naas Newbridge Bypass upgrade.

Programme Key Documents	
Title	Details
1. 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.
2. Project Brief	Outlines the background and need for the scheme, its strategic fit, scope and constraints, objectives and targets.
3. Memorandum of Understanding	Agreement between Department of Transport, Tourism & Sport (DoTTS), TII and KCC regarding the funding of each element of the project along with governance requirements.
4. Procurement Documentation	Documentation relating to the various tenders carried out under the project and tender reports (outlining the process carried out and final assessment).
5. National Roads Authority (NRA)/TII Approval Documents	NRA/TII approval regarding the various tenders carried out under the project.
6. DoTTS Approval Document	DoTTS approval of the award of the main works contract.
7. Chief Executive and Director of Services Orders	Chief Executive and Director of Services Orders (depending on contract value) approving the awarding of tenders to the successful contractor.
8. Change Orders	TII approval of differences between costs claimed by the main contractor and the estimated value of work carried out by the appointed consultant.
9. Construction Stage Monitoring Committee meeting minutes	Minutes from the Construction Stage Monitoring Committee meetings held throughout the project's lifetime.
10. Project Finance Sanctioning Board meeting minutes	Minutes from the Project Finance Sanctioning Board meetings held throughout the project's lifetime.
11. Construction Stage Finance Committee Project Financial Reports	Financial Reports reviewed at the Construction Stage Finance Committee meetings held throughout the project's lifetime.

12. Letter to TII confirming the granting of Substantial Completion to the contractor	Letter from KCC to TII advising them of the substantial completion of M7 Naas Newbridge Bypass Upgrade and Junction 10 Newhall. Handing section of M7 Motorway back to the management of the TII and the MMarC contractor.
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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, and
- 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; and
- details of performance targets

Key Document 3: Memorandum of Understanding

An agreement between DoTTS, TII and KCC regarding the funding of the scheme, along with the governance requirements in relation to monitoring spending and progress.

Key Document 4: Procurement Documentation

Documentation relating to the procurement elements of the project includes:

- 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 5: NRA/TII Approval Documents

Letters from the NRA/TII approving the creation of tender competitions at the various stages of the project, along with the approval of appointments of the winning contractors.

Key Document 6: DoTTS Approval Document

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

Key Document 7: Chief Executive and Director of Services Orders

Chief Executive and Directors of Services Orders (depending on value) approving the appointment of the successful contractors regarding the various tenders carried out during the project lifecycle.

Key Document 8: Change Orders

TII approval of the differences between the costs claimed by the main works contractor and the estimated value of the work completed as per the appointed consultant.

Key Document 9: Construction Stage Monitoring Committee meeting minutes

Minutes of the Construction Stage Monitoring Committee monthly meetings held. Members of the Committee include representatives from KCC, TII and DoTTS. Matters discussed at the meetings include health & safety, updates on progress on the three elements of the project (M7 Upgrade, Osberstown Interchange & Sallins Bypass), 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 10: Project Finance Sanctioning Board meeting minutes

Minutes of the Project Finance Sanctioning Board monthly meetings held. Members of the Committee include representatives from KCC, TII and DoTTS. Details included in the monthly Project Financial Reports are reviewed at these meetings.

Key Document 11: Construction Stage Finance Committee Project Financial Reports

Produced on a monthly basis - details included in this Report document are overall costs against budget, a breakdown of total costs by activity type, a register of Change Orders, consultancy services payments, land acquisition costs, cost overrun forecast and a list of Interim Valuation Payment Certificates issued to date.

Key Document 12: Substantial Completion Letter

Confirmation to the TII that the contractor has been granted Substantial Completion in relation to the M7 Naas Newbridge Bypass upgrade.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the M7 Naas Newbridge Bypass upgrade. 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 Non-Conformance Reports completed	To assess the quality of work carried out and the timeliness of completion of related additional work required	Yes
Land Liaison information	Details of progress regarding issues relating to landowners impacted by the project	Yes
Details of total costs to date versus budget	To compare the cost of project completion to date against budgeted figures	Yes
Agendas and minutes of meetings of the Construction Stage Monitoring Committee and Project Finance Sanctioning 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 M7 Naas Newbridge Bypass upgrade project are readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the M7 Naas Newbridge Bypass upgrade 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.

The scheme had two separate project elements – the M7 Naas Newbridge Bypass upgrade and the Osberstown Interchange and the Sallins Bypass. The M7 Naas Newbridge Bypass upgrade element was funded by TII. The Osberstown Interchange and the Sallins Bypass element was funded by the DoT and KCC.

A Memorandum of Understanding was put in place between DoTTS, TII and KCC regarding the funding of the scheme, along with the governance requirements in relation to monitoring spending and progress.

As the funding for the M7 Naas Newbridge Bypass upgrade was provided externally, there were detailed reporting requirements in place regarding each stage of the project. The following was supplied to the DoTTS and TII as the project progressed:

- A Business Case document for each phase - outlining analysis, alternatives, overview of the preferred option, scheme appraisal, risk assessment, procurement and proposal for implementation.
- A Project Brief document which outlines the background and need for the scheme, its strategic fit, scope and constraints, objectives and targets.
- Requests for approval to begin tender competitions and permission to award contracts to the successful bidder.
- Change Orders outlining the difference between costs claimed by the main contractor and the value of work completed as estimated by the appointed consultant.

In addition to the above, a number of Committees were established to monitor project progress and the cost of work completed against budget. The Committee membership consisted of employees from the DoTTS, TII and KCC. The Construction Stage Monitoring Committee met on a monthly basis and reviewed the progress of the scheme against expected timelines and the quality of the work completed. The Project Finance Sanctioning Board also met on a monthly basis and reviewed costs to date against budget, along with the value of approved Change Orders and Interim Valuation Payment Certificates issued by the appointed consultant.

Furthermore, Chief Executive and Director of Services 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.

Audit Opinion: It is considered that the M7 Naas Newbridge Bypass upgrade is in Substantial compliance with the Public Spending Code to date (See Appendix 1).

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 M7 Naas Newbridge Bypass upgrade project is due for completion in 2024. 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 M7 Naas Newbridge Bypass upgrade project.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the M7 Naas Newbridge Bypass upgrade project was delivered in line with the standards set out in the Public Spending Code.

The objective of the Naas Newbridge Bypass upgrade project was to reduce congestion on the M7 and involved the widening of the existing M7 motorway between Junction 9 and the M7/M9 interchange at Junction 11, from two lanes to three lanes both eastbound and westbound for approximately 14km. 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 Committees established to govern and manage the implementation of the project. Minutes of the monthly Construction Stage Monitoring Committee and Project Finance Sanctioning Board meetings are maintained, and a monthly Project Financial Report is produced and reviewed.

Audit Opinion: It is considered that the M7 Naas Newbridge Bypass upgrade project is in **Substantial** compliance with the standards set out in the Public Spending Code to date.



Internal Audit Unit

Kildare County Council

23.2 Public Spending Code Revenue Review

In Depth Check 2022 – Kildare Sports Partnership

Final Report Prepared by:	Audit Team
Final Report Approved by:	Head of Internal Audit & Corporate Governance
Date of Issue:	16.05.2023

Distribution List	
Director of Services – Climate, Community, Environment & Water	Management Team
Sports Partnership Co-ordinator	Audit Committee

Approved by:

Paul Quinn

Head of Internal Audit and Corporate Governance

Date:

16.05.2023



Public Spending Code

All Government Departments, Local Authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code (PSC). Circular 13/13 "The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures" implemented a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

The PSC requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their PSC obligations. A PSC Co-ordinator is appointed to manage the quality assurance undertaking. A five-step process is required to meet PSC quality assurance obligations. The five steps are as follows:

6. Draw up inventories of projects/programmes at the different stages of the Project Life Cycle.
7. Publish summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
8. Complete the seven checklists contained in the PSC.
9. Carry out a more in-depth check on a small number of selected projects/programmes.
10. Complete a short summary report for the National Oversight and Audit Commission (NOAC).

Step four requires Internal Audit to conduct a more in-depth check on a small number of projects. The value of the projects selected for in depth review each year must follow the criteria set out below:

- **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital Projects on the Project Inventory.
- **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

This minimum is an average over a three-year period.

The distinction between capital and current (revenue) expenditure, as per the PSC, is as follows:

- Capital spending generally involves the creation of an asset where benefits accrue to the public over time e.g. a road, a rail line, a school or a hospital.
- Current expenditure involves day to day expenditure i.e. Revenue Expenditure, and typically includes spending on:
 - Salaries of public servants involved in delivering public services.
 - Non-pay costs such as materials (drugs, teaching materials etc.) and administrative overheads as well as other commercially procured products and services.
 - Income support for targeted groups
 - Grant payments to achieve specific economic and/or social objectives.
 - Payments for services carried out by professionals (e.g. training etc.) or other business sectors.



Audit Objectives and Scope

The objective of this review is to provide an independent professional opinion on compliance with the PSC requirements and on the quality of appraisal, planning and implementation of the Kildare Sports Partnership programme.

The scope of the audit is the Kildare Sports Partnership programme's compliance with the PSC in 2022.

Methodology and Approach

The project/programme that was selected for in-depth review was based on a revenue inventory of €179,826,867 in 2022.

As per the PSC, Internal Audit is required to conduct an in-depth review of a minimum of 1% of the total of all revenue expenditure on the project inventory over the three-year period 2020 – 2022. This quota has been covered.

The PSC revenue projects reviewed over the three-year period were:

- 2020 – Library Book Fund €430,000
- 2021 – Homelessness Expenditure €4,119,998
- 2022 – Sports Partnership €626,746



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	Kildare Sports Partnership Programme
Detail	Kildare Sports Partnership's remit is to increase participation in sport and physical activity amongst hard-to-reach groups around the county, by providing programmes and training opportunities.
Responsible Body	Kildare County Council
Current Status	Expenditure being incurred
Start Date	1 January 2022
End Date	31 December 2022
Overall Cost	€626,746



Programme Description

The Local Sports Partnership Initiative

In A New Era for Sport 2000-2002, the Irish Sports Council proposed the establishment of a national network of Local Sports Partnerships to create a structure to co-ordinate and promote the development of sport and physical activity at local level. The Irish Sports Council identified that this would be best delivered through a partnership approach between all bodies and organisations involved in the delivery of sport and physical activity locally. The amalgamation of the Irish Sports Council, National Sports Campus Development Authority, Irish Institute of Sport & Coaching Ireland resulted in the formation of Sport Ireland in October 2015.

Establishment of Kildare Sports Partnership

Following a bidding process in 2001, county Kildare was one of 12 areas chosen by Sport Ireland (then the Irish Sports Council) to pilot the Local Sports Partnership Initiative. Kildare Sports Partnership was launched in May 2001 and was established as a company limited by guarantee in April 2002. Under the Fitzpatrick Review in 2005, it was recommended that the Local Sports Partnerships come under the remit of the County Development Board structure. On March 26th 2010, Kildare Sports Partnership came under the umbrella of Kildare County Council and moved its base to the Community and Culture Department of Kildare County Council at Áras Chill Dara, Naas.

Role and Anticipated Outcomes

The National Sports Policy (2018-2027) - overseen by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media - sets out a long-term vision and 57 actions to transform the sporting landscape in Ireland. The policy document states that the achievement of its ambitions will require the active engagement of three key groups namely:

- the National Governing Bodies of Sport
- the various Representative Sporting Organisations; and
- the national Local Sports Partnership Network

The National Sports Policy tasks Local Sports Partnerships with:

- increasing participation levels in sport and physical activity (especially among those sectors of society that are currently under-represented in sport)
- removing barriers and ensuring that opportunities for participation in sport are progressive, innovative and fully inclusive at a local level
- supporting a sustainable level of development within the local sport infrastructure, through support to clubs, groups, coaches and volunteers



The outcomes that Sport Ireland seek from Local Sports Partnerships include:

- improved planning for the development of sport and physical activity at local level
- increased levels of local participation, especially amongst specific target groups
- enhanced coach education, volunteer training and club development
- better use of existing facilities and clear priorities for local facility provision and improvement
- improved usage of local resources

Management Committee

The Kildare Sports Partnership Management Committee has overall responsibility for strategic direction and leads the implementation of the Kildare Sports Partnership Strategic Plan. The involvement of the Committee members at a senior level in their respective agencies and interest groups ensures the continued advancement of sport and physical activity in Kildare. The Kildare Sports Partnership Committee has 13 members, each representing a separate organisation.

Staff

Kildare Sports Partnership employs a team of 6.5 staff members.

Funding

Sport Ireland provides core funding to assist Kildare Sports Partnerships under the headings of:

- Staffing
- Administration
- Communications
- Education and training
- National participation programmes

Kildare Sports Partnership also receives financial support for programme delivery from bodies such as Kildare County Council, County Kildare Leader Partnership, Kildare Wicklow Education and Training Board, the Health Service Executive, Healthy Ireland and other areas such as dormant accounts.



Kildare Sports Partnership Vision

The vision of Kildare Sports Partnership is of an efficient and growing organisation that works in partnership with relevant organisations and agencies to inspire and support individuals to stay active or to move from a sedentary to an active lifestyle.

Kildare Sports Partnership Mission

The Mission of Kildare Sports Partnership is to increase participation in sport and physical activity through the co-ordination and delivery of quality programmes, training and services and by developing partnerships and promoting inclusiveness.

Kildare Sports Partnership Strategic Themes/Goals

The four themes which form the basis of Kildare Sports Partnership's work in achieving its vision, are as follows:

1. Youth
2. Promoting Equal Opportunity
3. Capacity Building
4. Partnership

Theme 1	Theme 2	Theme 3	Theme 4
Youth	Promoting Equal Opportunity	Capacity Building	Partnership
Goal To provide children and young people with a positive introduction to physical activity, regardless of ability, to promote and support lifelong involvement.	Goal To ensure that people of all ages and abilities are given the opportunity to take part in sport and physical activity.	Goal To help create increased capacity in clubs and communities Theme	Goal To enhance and develop the strong partnership ethos of Kildare Sports Partnership



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit completed a Programme Logic Model (PLM) for the Kildare Sports Partnership 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>Youth:</p> <ul style="list-style-type: none"> To engage with, and support, schools & teachers, sports clubs, community groups & organisations. To support parents as leaders of physical activity with their children. To develop programmes to help address dropout from physical activity, particularly amongst girls. <p>Promoting Equal Opportunity</p> <ul style="list-style-type: none"> Support the increased participation of people with disabilities, older adults, disadvantaged communities and ethnic minorities by providing physical activity opportunities. 	<p>Financial: Expenditure of €626,746 in 2022.</p> <p>Human: 6.5 administrative staff.</p> <p>Systems:</p> <ul style="list-style-type: none"> Agresso Financial Management System Easipayments Plus payments system 	<p>Programmes organised and project managed to increase participation in sport and physical activity amongst:</p> <ul style="list-style-type: none"> Youth Older Adults People with Disabilities Women & Girls Disadvantaged Communities Ethnic Minorities <p>Education & Training programmes organised.</p> <p>Consultation with, and support provided to, organisations and groups involved with sports</p>	<p>65 programmes rolled out around the county, directly or indirectly impacting 17,306 people.</p>	<p>The physical, mental and social health of a large proportion of the population of Kildare has been positively impacted.</p>



<p>Capacity Building:</p> <ul style="list-style-type: none"> • To provide quality education & training opportunities. • To influence sports facility planning. • To support clubs & groups to source funding opportunities. <p>Partnerships:</p> <ul style="list-style-type: none"> • To promote coordination & collaboration between the agencies involved with Kildare Sports Partnership. • To continue to collaborate with existing providers of sport & physical activity and develop new relationship within the county. 		<p>infrastructure provision.</p> <p>Funding applications, reporting, monitoring and evaluations undertaken as per Sport Ireland guidelines.</p> <p>Administration of the Kildare Sports Partnership programme.</p>		
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Description of Programme Logic Model

Objectives:

The objective of the Kildare Sports Partnership initiative is to increase participation in sport and physical activity amongst designated hard to reach target groups - including older adults, youth, people with disabilities, women and girls, people from disadvantaged communities and ethnic minorities. This is done through the co-ordination and delivery of quality programmes, training and services and by developing partnerships and promoting inclusiveness.

Inputs:

Financial Inputs:

A total of €626,746 was spent on the Kildare Sports Partnership programme in 2022. Core funding for the programme is received from Sports Ireland. Funding is also received from Kildare County Council, the Health Service Executive and through the receipt of course fees.

Human Input/Staff:

6.5 staff members work on the Kildare Sports Partnership programme

Kildare Sports Partnership Committee

Various tutors

Partner and stakeholder involvement

Systems Inputs:

Agresso Financial Management System and the Easipayments Plus System



Activities:

Key activities carried out include:

- Development and rollout of Kildare Sports Partnership programmes
- Organisation of education and training courses on a weekly basis to improve the skillset of individuals and increase the capacity of clubs and groups who provide sport and physical activity opportunities in their communities
- Consultation and working with local communities to identify the need and demand for new activities
- Management and co-ordination of the delivery of courses/initiatives/workshops including scheduling of tutors and venues for same
- Maintenance of databases, i.e. E-Vetting processes, tutors and coaches, equipment etc
- Submission of funding applications, budgets and financial reports
- Development of an annual Operational Plan, along with reporting on progress at mid and end year
- Reporting to the Kildare Sports Partnership Management Committee on a quarterly basis

Outputs:

The following is a summary of the programme types rolled out by Kildare Sports Partnership in 2022 along with the number of participants involved:

Programme Type	Total Number of Participants
Sports Inclusion Disability Programmes	1,209
Schools/Youth Programmes	8,351
Community Based Programmes	3,925
Education & Training Programmes	953
Women in Sport Programmes	575



Sports Hub Programmes	870
Age Friendly Programmes	665
Get Kildare Walking Programmes	758
Total	17,306

Outcomes:

- Increased participation in sport and physical activity, especially amongst our specific target groups
- Improved planning for the development of sport and physical activity in Kildare
- Enhanced coach education, volunteer training and club development
- Improved use of local resources
- The physical, mental and social health of a large proportion of the population of Kildare has been positively impacted by the interventions developed and rolled out by Kildare Sports Partnershi

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 Kildare Sports Partnership.

Timeline	Milestones
Quarter 1	<p>Roll out of the following:</p> <ul style="list-style-type: none"> • Age Friendly Programmes • Sports Inclusion Disability Programme • Schools/Youth Programme • Community Based Programmes • Women in Sport Programmes • Sports Hub Programmes • Get Kildare Walking Programmes • Education & Training Programmes <p>Governance/Administration:</p> <ul style="list-style-type: none"> • Kildare Sports Partnership Committee quarterly meeting • Operational Plan reporting & evaluation of previous years activities to Sport Ireland • Financial reporting to Sport Ireland on previous years activities • Governance & Budget reporting to Sport Ireland on current year • Monthly reporting to Kildare County Council Management Team • 75% of core funding received
Quarter 2	<p>Continued management of ongoing programmes.</p> <p>Governance/Administration:</p> <ul style="list-style-type: none"> • Kildare Sports Partnership Committee quarterly meeting • Dormant accounts funding applications to Sport Ireland for specific projects • Monthly reporting to Kildare County Council Management Team

<p>Quarter 3</p>	<p>Continued management of ongoing programmes.</p> <p>Governance/Administration:</p> <ul style="list-style-type: none"> • Kildare Sports Partnership Committee quarterly meeting • Mid-year report & full financial report for previous year to Sport Ireland • Submission of the Kildare Sports Partnership Annual Report to Sport Ireland for the previous year • Monthly reporting to Kildare County Council Management Team
<p>Quarter 4</p>	<p>Continued management of ongoing programmes.</p> <p>Governance/Administration:</p> <ul style="list-style-type: none"> • Kildare Sports Partnership Committee quarterly meeting • Core funding applications to Sport Ireland for the following year • Funding applications to other bodies for following year, e.g. HSE, MD's etc. • 25% of core funding received from Sport Ireland for current year • Dormant account funding received • Monthly reporting to Kildare County Council Management Team

Section B - Step 3: Analysis of Key Documentation

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Kildare Sports Partnership programme in 2022.

Programme Key Documents	
Title	Details
13. Kildare County Council/Sport Ireland Heads of Agreement	The formal agreement between Sport Ireland and Kildare County Council in relation to the establishment and running of a Sports Partnership in Kildare.
14. Kildare Sports Partnership Committee Terms of Reference	The Kildare Sports Partnership Terms of Reference sets out the role, responsibilities and structure of the Kildare Sports Partnership Committee, along with the role and responsibilities of the Sports Partnership Coordinator.
15. Kildare Sports Partnership Strategy 2022-23	The Kildare Sports Partnership Strategic Plan sets out the Vision, Mission, Goals and Objectives for the Partnership up to the end of 2023.
16. Sport Ireland Governance and Financial Document	The Governance and Financial Document forms the basis of the Kildare Sports Partnerships annual funding application to Sport Ireland.
17. Financial Budget Template	The Financial Budget Template is submitted to Sport Ireland at the beginning of the year, mid-year, and year-end.
18. Kildare Sports Partnership Operational Plan	The annual Kildare Sports Partnership Operational Plan submitted to Sport Ireland in advance, at mid-year and at year-end.
19. Kildare Sports Partnership Annual Report	The Annual Report outlines the activities and achievements in the year in question. Also included are in depth reviews of a selection of programmes conducted in the year.

Key Document 1: Kildare County Council/Sport Ireland Heads of Agreement

The document clearly outlines the objectives of Local Sports Partnerships. Also outlined are the responsibilities of the County Council, including:

- creation of a Strategic Plan,
- production of an annual Operational Plan and budget,
- the holding of Consultative Forums; and
- production of an annual financial report

Key Document 2: Kildare Sports Partnership Committee Terms of Reference

The responsibilities of the Kildare Sports Partnership Committee are outlined in the document, including:

- to govern, lead and direct Kildare Sports Partnership
- monitor performance against goals; and
- report to Sports Ireland on the progress on implementing the Strategic Plan

Key Document 3: Kildare Sports Partnership Strategy 2022-23

The Strategy document contains details of the following:

- Achievements of the previous strategic plan in the period 2017-21
- Details of the long-term vision and mission statement
- Four areas of focus or themes, along with the objectives and actions required under each theme
- Strengths, challenges, opportunities and threats analysis
- Governance
- Evaluation methods used to track success
- How the strategy will be financed

Key Document 4: Sport Ireland Governance and Financial Document

This document is the basis for the annual funding application to Sports Ireland. The document contains the following details:

- The members of the Board, their length of service and the organisation they represent
- Governance systems in place
- Website infrastructure
- Staffing resources and related salaries
- Expected income and expenditure

Key Document 5: Financial Budget Template

This template is used to report to Sports Ireland on the expected income and expenditure and is returned at the start, mid-point and end of year. Details include:

- Estimated income broken down by type
- Estimated expenditure broken down by staff costs, operating costs, individual programme costs

Key Document 6: Kildare Sports Partnership Operational Plan

This document is submitted to Sports Ireland at the start, mid-point and end of year. It includes the following details:

- A list of objectives under each strategic goal, along with the planned actions required to meet the goals
- The activities required to meet the objectives, an outline of programmes required along with the target number of participants and which target group they would fall under
- Reporting on the success or otherwise in meeting the objectives outlined - including whether the required actions were completed, the cost of the actions and the number of programmes/events/courses delivered
- Reporting on the reach of each objective, including the number of participants by target group

Key Document 7: Kildare Sports Partnership Annual Report

The Annual Report outlines the activities carried out by Kildare Sports Partnership in the year in question. Details include:

- Sources of funding in the year and amounts received
- Achievements in the year in question including courses/training/programmes provided under each key objective heading and the total number of participants taking part in each
- In depth case studies covering a select number of programmes

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Kildare Sports Partnership in 2022. 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
List of annual programmes/events/courses expected to be held in a period	Outlines objectives to be achieved in a period and allows for measurement against actual outcomes.	Yes
List of programmes/events/courses actually held in a period	Provides details of achievements in a period and allows for comparison against operational plans.	Yes
Statistics on the participants at each programme/event/course held	Provides details of the success of each initiative and allows for comparison against operational plans.	Yes
Details of the monthly information provided to the Kildare County Council Management Team	Provides information on the finances and operations in the relevant month. Also provides evidence of governance.	Yes
Minutes of the Kildare Sports Partnership Committee quarterly meetings	Provides information on the finances and operations in the	Yes

	relevant quarter. Also provides evidence of governance.	
Details of the governance arrangements in place	Allows for the confirmation that governance requirements are being met.	Yes
Agresso Financial Management System – Financial Reports	Allows assessment of 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 Kildare Sports Partnership programme are readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Kildare Sports Partnership 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 programme is in line with the standards set out in the Public Spending Code.

Sports Ireland grants provide the core of the Kildare Sports Partnership's annual funding. The remaining funding is received from Kildare County Council, the Health Service Executive, Healthy Ireland, County Kildare Leader Partnership, Kildare Wicklow Education and Training Board and dormant accounts.

As Kildare Sports Partnership's annual funding is provided externally, there are detailed reporting requirements in place regarding financial and operational activities. Sports Ireland requires the following information from Kildare Sports Partnership:

- A Strategic Plan which outlines the long-term objectives and goals to be achieved.
- An annual budget which is supplied at the beginning of the year, with updates provided at the mid and end point of the year.
- A Governance and Financial document, which is the basis of the annual funding application.
- An Operational Plan, which outlines the expected programmes/events/training to taken place in a given year. Updates outlining progress are provided at the mid and end point of the year.
- An Annual Report which outlines the achievements against objectives in the previous year.

Separately from the Sports Ireland reporting requirements, Kildare Sports Partnership provides a monthly update to Kildare County Council's Management Team. The Kildare Sports Partnership Management Committee meets on a quarterly basis and financial, operational and governance information is reported on.

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 Kildare Sports Partnership programme in a given timeframe. There is regular reporting on the operational and financial aspects of the programme and a review is carried out at year end to identify if the objectives as outlined in the Operational Plan have been achieved. Details of the achievements of the Kildare Sports Partnership programme are then outlined in the Annual Report.

Audit Opinion: It is considered that the Kildare Sports Partnership programme is in **Substantial** compliance with the Public Spending Code. (See Appendix 1)

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 Public Spending Code requires that periodic evaluations of programmes are carried out, in addition to regular reporting and monitoring. As the current Strategic Plan covers the period to the end of 2023, it is recommended that an evaluation of the programme is carried out at year end. The evaluation should determine whether:

- the basis on which a programme was undertaken proved correct
- the expected benefits and outcomes materialised
- the planned outcomes were the appropriate responses to actual public needs
- the appraisal and management procedures adopted were satisfactory
- 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 Kildare Sports Partnership.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Kildare Sports Partnership programme was delivered in line with the standards set out in the Public Spending Code in 2022.

The objective of the Kildare Sports Partnership initiative is to increase participation in sport and physical activity amongst designated hard to reach target groups - including older adults, youth, people with disabilities, women and girls, people from disadvantaged communities and ethnic minorities. This is done through the co-ordination and delivery of quality programmes, training and services and by developing partnerships and promoting inclusiveness. 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.

As funding for the programme is provided by external sources, a number of documents are required to be completed during the year including a Strategic Plan, an annual Budget, an annual Operational Plan, a Governance and Financial document (which is the basis of the annual funding application) and an Annual Report. The documents are provided to the core funding body, with mid and end point of year updates supplied in relation to the Budget and Operational Plan. In addition, financial and operational updates regarding the programme are provided to the Kildare County Council Management Team on a monthly basis. The Kildare Sports Partnership programme also has its own Management Committee, which meets on a quarterly basis. Financial and operational updates are provided at these quarterly meetings also.

Audit Opinion: It is the opinion of Internal Audit that the Kildare Sports Partnership programme is in **Substantial** compliance with the standards set out in the Public Spending Code.

Appendix 1

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation Opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion:	The controls are being consistently applied
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
	Testing Opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of non-compliance puts the system objectives at risk.
UNACCEPTABLE	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.