



Kildare County Council

PUBLIC SPENDING CODE

Quality Assurance Report for 2021

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
Interim Chief Executive
Kildare County Council**

Date:

26th of May 2022

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 – Expenditure recently ended

Kildare County Council's inventory contains 176 projects/programmes with a total value of €909,787,896

*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/)

← → kildarecoco.ie/YourCouncil/GovernanceandCompliance/PublicSpendingCode/

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Public Spending Code

Pursuant to the requirements of the Public Spending Code, procurements (by Kildare County Council) in excess of €10 million will be published here.

2021

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

Year	2021
Contracting Body	Kildare County Council
Name of Project / Description	Athy Distributor Road Project
Advertisement Date	EOI 26 th May 2020
Tender advertised in	Tender Invite 9 th March 2021
Awarded to	BAM Civil Limited
Contract Date	12 th October 2021
Contract price	€20.91 million excluding VAT

2020

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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 2018-2020.

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

2019 – Social Housing Acquisitions – €83M

2020 – Prosperous Town Park - €830,000

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

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

The guidance also states that Internal Audit is required to carry out an in-depth check of 1% of the total of all revenue expenditure on the project inventory over the 3-year period 2018 - 2020.

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

2019 – Procurement & Management of Pay Parking Enforcement Contract - €2,534,896

2020 – Library Book Fund - €430,000

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

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

The total value of Kildare County Council's 2021 project inventory was €909,787,873 and the projects selected for an in-depth check were as follows:

Revenue Project Selected for In-Depth Check	
Project 1: Homeless Services Expenditure	
Value of Revenue Project selected	€4,119,998
Capital Projects Selected for In-Depth Check	
Project 2: Kerdiffstown Landfill Remediation - Kerdiffstown Park	
Value of Capital Project selected	€62,825,000

Project 1 Homeless Services Expenditure
(Revenue Expenditure)

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2021 current expenditure on Homeless Services.

In response to the number of families and individuals seeking assistance in relation to homelessness, Kildare County Council has developed a partnership approach with key homeless agencies to improve co-ordination and increase supports available to those at risk of homelessness. The Housing Department works closely with several organisations who provide services to homeless people, in particular Peter McVerry Trust, Teach Íosa, Tiglin, Simon, Focus and Threshold, in an effort to secure emergency accommodation and transition units throughout the county.

Kildare County Council employs a Homeless Team comprising of three Homeless Outreach Workers, three Tenancy Support Officers, two Homeless Support Officers, and one Homeless HAP Placefinder, together with administrative support staff, to aid and assist the families and individuals presenting as homeless.

Internal audit examined written procedures, recoupments and Service Level Agreements. It was found that written procedures were in place and being followed and recoupments were claimed promptly from the Department and all documents are filed and easily found. There is documentary evidence that Service Level Agreements are in place with relevant service providers.

Audit Opinion: In so far as the Kildare County Council's compliance with the Homelessness Revenue Expenditure, it is considered that the programme is in substantial compliance with the Public Spending Code.

Project 2: Kerdiffstown Landfill Remediation - Kerdiffstown Park
(Capital Expenditure)

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2021 capital expenditure on Kerdiffstown Landfill Remediation - Kerdiffstown Park.

This Project involves the remediation of a former landfill site at Kerdiffstown, in a socially, economically and environmentally sustainable manner that will manage and reduce environmental risk including the removal of risks to public health and safety including a reduction in the environmental risk of the site to an acceptable level. It will deliver of a public amenity, Kerdiffstown Park, following the remediation of the site.

From a review of records held on file and communication with those involved in the project, Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined.

Procedural requirements involved in the tendering process have been complied with in respect of the appointment of contractors for this project. There is documentary evidence to verify that the tenders were advertised and assessed in accordance with relevant legislation.

Internal audit agree that suitably experienced staff were assigned responsibility for managing and monitoring the contracts. Regular monitoring of the contracts ensured that objectives were met. There is evidence of meetings that were held throughout the duration of the project. The minutes provide a record of those present, matters discussed, outcomes agreed, and actions required along with assigned responsibilities, issues, progress, etc. were discussed.

Audit Opinion: It is the opinion of Internal Audit that the appraisal and planning of this project and the procurement and management of the contractors involved in Kerdiffstown Remediation Project - Kerdiffstown Park was in substantial compliance with the Public Spending Code. There is a robust system of risk management, control and governance in place throughout the project and key milestones and objectives have been met on an ongoing basis. There is a clear audit trail and documentary back-up on file. The project is run efficiently and effectively, and the objectives of the Project are on schedule to be realised.

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 2021 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 2021 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 2021

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					Not Applicable	€971,544	Increase in Annual Expenditure
Administraton of Homeless Service					Not Applicable	€797,310	Increase in Annual Expenditure
Housing Grants					Not Applicable	€771,400	Increase in Annual Expenditure
Glandore Athy					2020 - 2024	€1,146,606	
Nurney - 25 units					2021 - 2026	€7,150,000	
Andrew Halting Site					2021- 2024	€3,382,361	
Shamrock Stores					2022 - 2024	€590,000	
Ardclough Road Celbridge (affordable)					2017 - 2025	€3,300,000	
Ardclough Road Celbridge (social)					2017 - 2025	€8,957,385	
Oldtown Mill Celbridge					not yet known	€19,926,835	
Old Greenfield Maynooth					2018 - 2025	€21,449,006	
Coill Dubh			€8,071		2017 - 2023	€3,095,835	
Dispensery Site Carbury					2020 - 2025	€1,430,645	
Athgargan Village			€6,146		2016 - 2023	€4,631,467	
St Evins Monasterevin					2020 - 2025	€4,026,840	
St Patricks Park Rathangan (Phase 2 & 3)			€36,172		2018 - 2025	€7,198,938	
Rickardstown JV Site (affordable)					not yet known	€5,250,000	
Rickardstown JV Site (social)					not yet known	€8,175,000	
Newtown House, Leixlip					2017 - 2024	€1,081,480	

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

Ambassador Site, Kill			€34,397		2020 - 2024	€10,966,405	
Caragh Road Naas (affordable)					2021 - 2025	€4,458,958	
Caragh Road Naas (social)					2021 - 2025	€17,241,307	
Land Acquisition					Not Applicable	€1,705,000	Amalgam of project
Patrician Ave, Naas					2021 - 2024	€1,245,799	
Road Transportation and Safety							
Local Road - Maintenance and Improvement					Not Applicable	€2,737,211	Increase in Annual Expenditure
TII National Route Pavement Schemes					Not Applicable	€900,000	Amalgam of projects
TII Network annual allocation					Not Applicable	€6,840,000	Amalgam of projects
R417 Athy Rd Jct at Monasterevin					Not yet known	€1,050,000	
R428 Castlemitchell Road Improvement Scheme					Not yet known	€800,000	
Existing Celbridge Bridge Improvements			€16,415		2022 - 2024	€3,000,000	
Celbridge 2nd Bridge Crossing					2022 - 2024	€ 933,000	
Royal Canal Cycle Track (Maynooth to Dublin)					2022-2027	€5,800,000	
Maynooth North South Scheme					2022 - 2023	€3,000,000	
OD6 Clane Inner Relief Rd Capdoo					Not yet known	€1,025,000	
Maynooth Outer Orbital (Meath)					Not yet known	€700,000	
Newbridge Transportation Framework					Not yet known	€1,700,000	
Kilcullen Industrial Estate Road					Not yet known	€1,100,000	
Newbridge Southern Orbital Relief Road (ph 1 & 2)					Not yet known	€533,000	
Improvement of Ladytown Junction			€50,171		2022 - 2023	€5,000,000	
Dublin Road Naas (Including Popular Square)					Not yet known	€1,400,000	

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

Craddockstown Rd/Ballycane Rd Jct Improvement					2022 - 2023	€1,100,000	
Transport Strategies					2021 - 2022	€1,300,000	Amalgam of projects
GDA Cycle Tracks					2021-2026	€1,000,000	Network of projects
Speed Limit Signage (after review completed)					2022 - 2023	€850,000	
Public Lighting Infrastructure & Improvements			€53,657		2023 - 2025	€9,030,000	
Water Services						-	
Athy Surface Water Scheme					2022-2027	€1,584,000	
Celbridge Surface Water Scheme					2022 - 2023	€743,277	
Clane Surface Water Scheme					2022 - 2024	€946,217	
Maynooth Surface Water Scheme					2022 - 2023	€803,336	
Kilcock Surface Water Scheme					2022 - 2023	€835,519	
Newbridge Surface Water Scheme					2022 - 2024	€858,178	
Leixlip Surface Water Scheme					2022 - 2023	€753,741	
Minor Works					Not Applicable	€1,640,000	Amalgam of Projects
MD Schemes					Not Applicable	€2,997,384	Amalgam of Projects
Development Management							
Economic Development and Promotion					Not Applicable	€1,562,172	Annual Expenditure
Celbridge Comm Facilities					Not yet known	€1,358,750	
Kildare Newbridge Comm Facilities			€5,500		Not yet known	€966,885	
Leixlip Comm Facilities					Not yet known	€567,721	
Maynooth Comm Facilities					Not yet known	€524,305	
Skackleton Museum					Not yet known	€4,000,000	

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

Emily Square					Not yet known	€1,700,000	
Greenway Alymer Bridge to Sallins					Not yet known	€3,000,000	
Kilcullen Market Square					Not yet known	€1,300,000	
Rathangan Market Square					Not yet known	€1,300,000	
Newbridge Cultural Quarter					Not yet known	€656,412	
Kildare Market Square Phase 1					Not yet known	€1,500,000	
Kildare Market Square Ped Link to KVO					Not yet known	€2,333,333	
Edmund Rice Square					Not yet known	€500,000	
Redevelopment of the Harbour Field			€2,339		Not yet known	€5,000,000	
St Bridgids Well Redevelopment					Not yet known	€550,000	
Naas Castle Quarter Masterplan					Not yet known	€4,662,000	
Environmental Services							
Northern Civic Amenity					2022 - 2025	€5,000,000	
Legacy Landfill					Not yet known	€1,800,000	
Extension and Development of Burial Grounds			€2,787		Not applicable	€1,365,623	Amalgam of projects
Future Civil Defence Development					Not yet known	€1,100,000	
Recreation and Amenity							
Community Sport and Recreational Development					Not Applicable	€550,383	Annual Expenditure
North Kildare Swimming Pool					Not yet known	€11,500,000	
Kildare County Central Library					2020-2026	€13,000,000	
Clane Library			€204,250		2022 -2024	€3,610,000	

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

Library Improvements					Not Applicable	€2,000,000	Amalgam of projects
Wonderful Barn Improv Works					2022 - 2026	€1,877,100	
Castletown Woods					2022 - 2026	€500,000	
Maynooth Plan Carton					2022 - 2026	€2,589,000	
Riverbank Arts Centre					2023 - 2026	€12,500,000	
Liffeyvalley Strategy Kildare LHD					2022 - 2025	€2,353,236	
Monread Park Improvements					2022- 2024	€694,000	
Sallins Amenity Lands			€118,080		2021 - 2026	€7,500,000	
Open Space Strategy					Not yet known	€714,799	Amalgam of projects
Celbridge Area Rec Development					Not yet known	€1,014,000	
Leixlip Area amenities					Not yet known	€572,000	
Liffeyvalley Strategy Leixlip					Not yet known	€1,194,000	
Naas Area Amenities			€8,997		Not yet known	€880,243	Amalgam of projects
Cherry Avenue Development			€8,199		2021 - 2026	€7,000,000	
Totals:		€	-	€555,182		€310,705,946	

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	Lifetime Costs	Explanatory Notes
Housing & Building								
A01 Maintenance/Impr LA Housing		€16,239,142			Not Applicable	not applicable	Not Applicable	annual expenditure
A02 Housing Ass,Alloc & Transfer		€1,589,247			Not Applicable	not applicable	Not Applicable	annual expenditure
A03 Housing Rent & TP Admin		€914,081			Not Applicable	not applicable	Not Applicable	annual expenditure
A04 Housing Comm Dev Support		€1,133,691			Not Applicable	not applicable	Not Applicable	annual expenditure
A05 Admin Homeless Service		€4,119,998			Not Applicable	not applicable	Not Applicable	annual expenditure
A06 Support to Housing Cap&Aff Prog		€4,832,371			Not Applicable	not applicable	Not Applicable	annual expenditure
A07 RAS Programme		€22,220,272			Not Applicable	not applicable	Not Applicable	annual expenditure
A08 Housing Loans		€2,632,339			Not Applicable	not applicable	Not Applicable	annual expenditure
A09 Housing Grants		€3,727,902			Not Applicable	not applicable	Not Applicable	annual expenditure
A12 Housing Assistance Prog		€1,077,847			Not Applicable	not applicable	Not Applicable	annual expenditure
Houses Upgrade Other Costs			€1,273,907		Not Applicable	not applicable	n/a annual figure taken	annual expenditure
House Purchases			€18,459,500		Not Applicable	not applicable	n/a annual figure taken	annual expenditure
Part V Purchases			€24,899,543		Not Applicable	not applicable	n/a annual figure taken	annual expenditure
CAS St John of God Housing Association					Not yet known	€600,978	€672,155	
Road Transportation and Safety								
Regional Road - Maintenance & Improvement		€8,554,089			not applicable	not applicable	Not Applicable	annual expenditure
Local Road - Maintenance & Improvement		€19,418,979			not applicable	not applicable	Not Applicable	annual expenditure
Public Lighting		€4,575,726			not applicable	not applicable	Not Applicable	annual expenditure

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

Traffic Management Improvement		€1,541,797			not applicable	not applicable	Not Applicable	annual expenditure
Road Safety Promotion/Education		€829,637			not applicable	not applicable	Not Applicable	annual expenditure
Maintenance & Management of Car Parking		€2,458,042			not applicable	not applicable	Not Applicable	annual expenditure
Support to Roads Capital Programme		€4,158,715			not applicable	not applicable	Not Applicable	annual expenditure
NRO Naas Newbridge By-Pass Upgrade			€1,751,042		2017 - 2022	€56,510,137	€63,000,000	
NRO M7 Osbertstown I/Change & Sallins ByPass			€9,122,379		2017 - 2023	€71,072,422	€75,000,000	
NRO Post 2012 Admin Costs			€1,127,081		not applicable	not applicable	not applicable	annual expenditure
DTTAS Kildare Support Office			€501,678		not applicable	not applicable	not applicable	annual expenditure
NRO N4 MAYNOOTH TO LEIXLIP			€801,223		Not yet known	€1,346,900	€4,853,579	
NRO WEXFORD BRIDGES REHABILITATION			€899,358		not applicable	not applicable	Not applicable	annual expenditure
TII Athy Distributor Road			€1,902,579		2019 - 2024	€7,914,469	€42,500,000	
Regional Salt Barn/Machinery Yard			€960,443		Not yet known	€3,732,028	€18,500,000	
DRAINAGE - KILDARE/NEWBRIDGE			€526,250		not applicable	not applicable	not applicable	annual expenditure
Maynooth Eastern Ring Road			€332,782		not yet known	€1,028,250	€49,260,000	
Newbridge Lidl Relief road			-		2019-2022	€3,226,712	€3,226,712	
Junction works Maynooth (KWETB)			€200,979		2019-2022	€4,201,288	€4,213,100	
Coughlanstown Road Slope Failure			€52,491		2019-2022	€2,187,861	€2,188,746	
KCC170004 Kildangan Bridge Pedestrian			€145,006		2019-2022	€815,022	€900,000	
Water Services								
Operation and Maintenance of Water Supply		€4,645,832			Not Applicable	Not Applicable	Not Applicable	annual expenditure
Operation and Maintenance of WW Treatment		€4,648,665			Not Applicable	Not Applicable	Not Applicable	annual expenditure
Support to Water Capital Programme		€576,785			Not Applicable	Not Applicable	Not Applicable	annual expenditure

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

Morell Surface Water Scheme			€318,299		2020 - 2026	€425,200	€7,500,000	
Naas & Sallins Surface Water Scheme			€260,490		2022 - 2028	€265,546	€7,500,000	
Development Management								
Forward Planning		€2,259,355			Not Applicable	not applicable		annual expenditure
Development Management		€5,128,911			Not Applicable	not applicable		annual expenditure
Enforcement		€1,004,640			Not Applicable	not applicable		annual expenditure
Community & Enterprise Function		€5,864,844			Not Applicable	not applicable		annual expenditure
Unfinished Housing Estates		€1,300,388			Not Applicable	not applicable		annual expenditure
Building Control		€560,594			Not Applicable	not applicable		annual expenditure
Economic Development & Promotion		€7,367,701			Not Applicable	not applicable		annual expenditure
Heritage and Conservation Services		€706,026			Not Applicable	not applicable		annual expenditure
Model School Food Hub Athy			€127,400		2021 - 2024	€353,489	€6,200,000	
Kilcock Community Facility			€834,803		2021 - 2022	€834,803	€2,000,000	
RRDF Barrow Blueway			€1,322,111		2021 - 2023	€1,322,111	€8,500,000	
Environmental Services								
Operation, Maintenance & Aftercare of Landfill		€712,067			Not Applicable	not applicable		annual expenditure
Litter Management		€1,452,221			Not Applicable	not applicable		annual expenditure
Street Cleaning		€2,974,918			Not Applicable	not applicable		annual expenditure
Waste Regs, Monitoring & Enforcement		€3,821,182			Not Applicable	not applicable		annual expenditure
Maintenance & Upkeep of Burial Grounds		€1,120,879			Not Applicable	not applicable		annual expenditure
Safety of Structures and Places		€629,023			Not Applicable	not applicable		annual expenditure
Operation of Fire Service		€5,917,124			Not Applicable	not applicable		annual expenditure

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

Fire Prevention		€931,436			Not Applicable	not applicable		annual expenditure
Water Quality, Air and Noise Pollution		€1,256,610			Not Applicable	not applicable		annual expenditure
Climate Change and Flooding		€1,097,298			Not Applicable	not applicable		annual expenditure
Kerdiffstown Landfill Remediation (Consol.)			€15,314,883		2015 - 2024	€35,200,415	€62,825,000	
Maynooth Fire Station					2021 - 2024	€1,058,805	€4,500,000	
Recreation and Amenity								
Operation & Maintenance of Leisure Facilities		€594,527			Not Applicable	not applicable		annual expenditure
Operation of Library and Archival Service		€8,147,014			Not Applicable	not applicable		annual expenditure
Op. Mtce & Imp of Outdoor Leisure Areas		€1,539,665			Not Applicable	not applicable		annual expenditure
Community Sport and Recreational Development		€1,244,522			Not Applicable	not applicable		annual expenditure
Operation of Arts Programme		€1,071,056			Not Applicable	not applicable		annual expenditure
Naas Library			€1,473,427		2020-2022	€1,707,494	€7,500,000	
Cotton Mill Record Management Building			€384,921		2021 - 2022	€384,921	€2,000,000	
Bawnogues Playground			€368,797		2017 - 2025	€1,923,312	€5,000,000	
DeBurgh Estate (Land & Development)			€10,509		2020 - 2026	€535,509	€5,000,000	
Prosperous Town Park Development					2020 - 2024	€688,524	€830,000	
Agriculture, Education, Health and Welfare								
Veterinary Service		€723,206			Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
Miscellaneous Services								
Administration of Rates		€21,414,544			not applicable	Not Applicable		Annual Expenditure
Local Representation / Civic Leadership		€8,082,135			not applicable	Not Applicable		Annual Expenditure

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

Motor Taxation		€1,008,431			not applicable	Not Applicable		Annual Expenditure
Agency & Recoupable Services		€767,281			not applicable	Not Applicable		Annual Expenditure
Totals		€198,592,755	€83,371,883			€197,336,196	€383,669,292	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
Narraghmore			€5,000.01		2021	€5,000	Not Proceeding
St Patricks Park (Phase 1)					2021	€3,894,066	Completed
Road Transportation and Safety							
NRO - N78 CASTLECOMER FOOTBRIDGE			€1,035,126		2021	€1,350,209	Completed
Royal Canal Greenway Maynooth - Westmeath			€7,977		2021	€5,317,220	Completed
Development Management							
Economic Hub	Merits		€534,541		2021	€6,253,408	

Totals:			€1,582,644			€16,819,903	
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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 – additional training will also be provided in 2022.
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

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 2021
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 2021
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 2021

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No new current expenditure
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No new current expenditure
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new current expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new current expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new current expenditure
Q 3.6	Did the business case include a section on piloting?	N/A	No new current expenditure
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No new current expenditure
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new current expenditure
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No new current expenditure
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new current expenditure
Q 3.11	Was the required approval granted?	N/A	No new current expenditure
Q 3.12	Has a sunset clause been set?	N/A	No new current expenditure
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No new current expenditure
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No new current expenditure
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No new current expenditure

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2021

	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 – up and down
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 2021

	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 2021

	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 2021

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 2021
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2021
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2021
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2021
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2021
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2021
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2021

APPENDIX C

IN-DEPTH CHECKS



Kildare County Council,
Internal Audit Unit
Áras Chill Dara, Devoy Park
Naas, Co. Kildare

Audit: Public Spending Code – Revenue
Audit No: 2022/1

Internal Audit Unit

Kildare County Council

22.1 Public Spending Code

In Depth Check 2021 – Homelessness Expenditure

Final Report Prepared by:	Audit Team
Final Report Approved by:	Secretary to the Audit Committee
Date of Issue:	23.05.2022

Distribution List	
Management Team	Director of Services – Housing & Corporate Services
Audit Committee	

Approved by:

Amek Aspel
Secretary to Audit Committee

Date:

26.05.2022

Public Spending Code

Circular 13/13 “The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” details the obligations of those responsible for spending public money as well as guidance material on how to comply with the obligations outlined. The Co-ordinator, in co-operation with various Departments, completes the first three steps of the code, namely.

1. Drawing up inventories of projects/programmes.
2. Publishing summary information on the website of all procurements in excess of €10m, whether new, in progress or completed.
3. Completing checklists in respect of the different stages of the spending life cycle.

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.

1. Objectives and scope of the Audit

The purpose of this review is to provide an independent professional opinion on compliance with the Public Spending Code and on the quality of appraisal, planning and implementation of a sample project. The scope of the audit included a review of compliance with the Public Spending Code.

2. Methodology and Approach

The projects/programme that was selected for in-depth review was based on an inventory of €909,787,896 (€198,592,755 Revenue €711,195,141. Capital)

As per the Public Spending Code, 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 2019 – 2021. This quota has been covered.

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

2019 – Procurement & Management of Pay Parking Enforcement Contract €2,534,883

2020 – Library Book Fund €430,000

2021 – Homelessness Expenditure – €4,119,998

We are also required to carry out an in-depth check of 5% of all capital projects on the project inventory over the 3-year period.

Projects selected for in-depth check for 2021 are as follows:

Capital Projects 2021			
Name of Project Audited	Total Cost of Project	Total Capital Inventory	% of Capital Inventory
Kerdiffstown Landfill Remediation	€62,825,000	€711,195,141	7.25%
Revenue Projects 2021			
Name of Project Audited	Total Cost of Project	Total Revenue Inventory	% of Revenue Inventory
Homelessness Expenditure FY2021	€4,119,998	€198,592,755	1.21%

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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	Homeless Services Expenditure FY 2021
Detail	To provide ongoing funding for Homeless Services including provision of emergency accommodation, together with support services such as homeless prevention and tenancy sustainment.
Responsible Body	Kildare County Council
Current Status	Revenue Expenditure being incurred
Start Date	1 January 2021
End Date	31 December 2021
Overall Cost	€4,119,998

Programme Description

Homelessness Services – Revenue Expenditure for year 2021

The Mid-East Regional Homelessness Action Plan 2021-2023 sets out the blueprint for delivery of Homeless Services managed through a group consisting of the homeless teams in Kildare, Meath and Wicklow.

The Mid-East Regional Homelessness Action-Plan 2021 - 2023

- Assesses and makes decisions in principle on all funding applications for homeless services.
- Submits proposed budget for services to the budgetary authorities within the relevant statutory funding agencies.
- Is responsible for developing effective, efficient, and integrated responses to homelessness, including the approval of three-year local homeless action plans and the commitment to seek adequate and appropriate resources for their implementation. Has links with similar groups in neighbouring counties to develop a high-level regional focus on homelessness.

The Department of Housing, Local Government and Heritage supports Housing Authorities by providing funding up to a maximum of 90% for homeless services, subject to annual budget review. As the lead authority in the Management Group, Kildare County Council has ultimate responsibility for the finalisation of the region's expenditure programme, which it develops in co-operation with two other housing authorities (Meath and Wicklow). The regional allocation is delegated to Kildare County Council and this funding is disbursed appropriately across the three housing authorities in the region. As demand for services continues to increase, expenditure is also projected to increase over the lifetime of the Plan.

In response to the number of families and individuals seeking assistance in relation to homelessness, Kildare County Council has developed a partnership approach with key homeless agencies to improve co-ordination and increase supports available to those at risk of homelessness. The Housing Department works closely with several organisations who provide services to homeless people, in particular Peter McVerry Trust, Teach Íosa, Tiglin, Simon, Focus and Threshold, in an effort to secure emergency accommodation and transition units throughout the county.

Kildare County Council employs a Homeless Team comprising of three Homeless Outreach Workers, three Tenancy Support Officers, two Homeless Support Officers, and one Homeless HAP Placefinder, together with administrative support staff, to aid and assist the families and individuals presenting as homeless.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, KCC completed a Programme Logic Model (PLM) for the Homeless Services Expenditure FY 2021. 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"> • The prevention of homelessness • The reduction of homelessness in its extent or duration • The provision of services, including accommodation, to address the needs of homeless households • The provision of assistance under Section 10(b)(i), as necessary, to persons who were formerly homeless • The promotion of effective co-ordination of activities proposed to be undertaken by the partners, agencies and bodies for the purposes of addressing homelessness in the administrative area or areas concerned 	<p>Spend of €4,119,998 Allocated as per Kildare County Council</p> <p>Associated Staff Costs</p> <p>Various Systems:</p> <ul style="list-style-type: none"> • Pass • i-House • Housing Portal • Agresso Financial Management System 	<p>Implement the Mid-East Region Homelessness Action Plan 2021-2023</p> <p>Continue the roll out of the HAP Homeless Placefinder Service.</p> <p>Introduce and deliver Housing First in the county in conjunction with our partners The Peter McVerry Trust.</p> <p>Pursue innovative solutions to address homelessness in the county.</p> <p>Multi Agency Approach</p> <p>Recouping monies from the Department</p>	<p>Number of households exiting homelessness.</p> <p>Number of Homeless HAP placements secured.</p> <p>Number of Housing First tenancies supported.</p>	<p>Avoiding homelessness in first instance by sustaining tenancies</p> <p>Enhanced streamlined services across all relevant agencies, with a client centric focus resulting in improved outcomes for shared clients.</p> <p>Enhances health & welfare services for those clients with substance misuse and/or mental health issues leading to more successful outcomes regarding accommodation</p> <p>Reduction in number of rough sleepers.</p> <p>Enhanced experience for clients who avail of EA. Quicker exit strategies for all homeless cohorts from EA.</p>

Description of Programme Logic Model

Objectives:

Kildare County Council's Homeless Services Section promotes and supports the effective co-ordination of activities proposed to be undertaken by the Homeless Services team by the provision of services, including accommodation, homeless prevention, tenancy sustainment and to address the many complex needs of homeless households.

Inputs:

Financial Inputs: Spend for Homeless Service in Kildare - €4,119,998 in 2021.

Kildare County Council's Homeless Service has ultimate responsibility for the finalisation of the Mid-East Region's expenditure programme which it prepares in co-operation with two other Housing Authorities, Meath and Wicklow. The Regional allocation is delegated to Kildare County Council and this funding is disbursed appropriate across the three housing authorities. The Department of Housing, Local Government and Heritage supports Housing Authorities by providing funding up to a maximum of 90% for Homeless Services, subject to annual budget review. Funding is provided up to a maximum of 7% of administrative costs for the region.

Human Input/Staff:

Director of Services
Senior Executive Officer
Administrative Officer
Senior Staff Officer
Staff Officer
Assistant Staff Officer
Clerical Officer

Staff:

3 Outreach Workers
3 Tenancy Sustainability Officers
2 Homeless Services Officers
1 Homeless Hap Placefinder

Systems Inputs:

Pass, i-House, Housing Portal, Agresso Financial Management System

Activities: There are a number of key activities carried out the Homeless Services Team:

No	Activity
1	<p>Implement the objectives and key actions of the Mid-East Region Homelessness Action Plan 2021-2023:</p> <ul style="list-style-type: none"> • To respond to the needs of clients in emergency accommodation holistically through supported and private emergency accommodation, family hubs, severe weather units and Housing first units. • To reduce duration of stay in emergency accommodation • To reduce the cyclical nature of homelessness • To ensure co-operation amongst agencies • To identify at an early stage if a client has relapsed and put in place appropriate supports
2	<p>Prevention: Continue the roll out of the Hap Homeless Placefinder Service</p> <ul style="list-style-type: none"> • Financial Assistance - Preparation of Hap payments to landlords • Sourcing new Hap properties for Clients
3	<p>Emergency Accommodation: Introduce and deliver homeless services in the County in conjunction with our partners</p> <ul style="list-style-type: none"> • i.e., The Peter McVerry Trust, Tiglin, Teach Iosa, Hail etc., through Section 10 arrangements which include financial arrangements through Service Level Agreements (SLA's) for the provision by that body of emergency accommodation for Homeless Persons through supported and private emergency accommodation, family hubs, severe weather units and Housing first units. • The Department pays up to 90% of the expenditure incurred on the regional homeless programmes as reported in the certified financial reports. During the year the financial report can be revised to include new services and expenditure on any new service will be included when calculating the funding recoupments
4	<p>Multi Agency Approach: We pursue innovative solutions to address homelessness in the County through our own Homeless Outreach Workers, Tenancy Sustainment Officers, Homeless Support Officers and Homeless Hap Placefinder Officer and linking in with our partners and agency providers through the following:</p> <ul style="list-style-type: none"> • Monthly Homeless Action Team meetings • Monthly Housing First meetings with all the service providers. • Lead Representative at the National Homeless Leads which engages with the Department and other regional lead representatives to find solutions to homelessness

	<p>Quarterly SMG and Forum Meetings are held with a view to achieving a Multi-Agency Approach for the:</p> <ul style="list-style-type: none"> • Implementation and monitoring of Homelessness Action Plan • Review of Homeless presentations across the region • Housing Assistance Payment Scheme • Discharge policy from hospitals and prisons • Impact of homelessness on travellers
5	<p>Covid 19 requirements</p> <ul style="list-style-type: none"> • Provision and retention of isolation units – fit out, furnishing, logistics and management of units • Provision of Cold Weather Initiatives • Fortnightly meetings with HSE and with providers to ensure that all measures were taken to limit spread of Covid 19 in homeless services. • Engagement with HSE and service providers to ensure the vaccination programme reached homeless clients.

Outputs:

- Number of households exiting homelessness - Total **Housing First** Tenancies at the end of 2021 were **15**.
This data was taken from Overall Monthly department reports for December 2021
- Number of Homeless HAP placements secured - **71 Families** left Emergency Accommodation in 2021. **250 singles** left Emergency Accommodation in 2021 this included freephone.
This data was taken from Emergency Accommodation Discharge Report on PASS for full year
- Number of Housing First tenancies supported - 15.
This data was taken from SMG report Q1 2022 which covers full year of 2021.
- Chief Executive Report give the details of emergency accommodation placements on a monthly and quarterly basis, and this is available on the intranet.

Outcomes:

- The prevention of homelessness.
- The reduction of homelessness in its extent and duration.
- The provision of services including accommodation.
- The provision of assistance under Section 10 Service Level Agreements.
- The promotion of effective co-ordination of activities for the purposes of addressing homelessness in Kildare

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 the acquisition of Social Housing.

Timeline	Milestones
Quarter 1	<p>Budget is received and reports are generated on issues and challenges from the previous year, rollout of further Covid measures and its impact on funding</p> <p>Challenges to the availability of HAP tenancies as a move on option and availability of Emergency Accommodation</p> <p>Report is run on expenditure incurred in previous year to determine where budget is best spent for coming year.</p> <p>Forum/Senior Management Group (SMG) meetings (which include representatives from the Mid-East Regional and the various agencies and partners) are held each quarter to discuss a partnership approach to homelessness. Statistics are compiled, compared and submitted to Department each quarter</p>
Quarter 2	<p>Rollout of Covid measures (urgent implementation and solutions to protect the most vulnerable and its impact on funding for the service. New emergency measures introduced to protect tenants i.e., embargo on Notice To Quit and identification of isolation units.</p> <p>Follow up on all aspects of homeless services discussed and updated at Forum/SMG meeting/ Monthly Hat Teams meetings/Housing First/Quarterly Hub meetings and clinics</p> <p>Statistics and financial information monitored compared and submitted to Department each quarter</p> <p>Daily/weekly updates on EA/transitional placements turnaround of transitional units.</p> <p>Launch of Jigginstown House 12 bed own front door facility to accommodate young single adults exiting from emergency accommodation.</p>

Quarter 3	Further arrangements put in place for the safety of staff and homeless clients during covid, i.e., working from home teams meetings, isolation units, increase online measures in meeting needs of homeless, covid restrictions implemented in Hubs and Emergency Accommodation – review of its impact on funding. Forum/SMG Meeting/ HAT (Homeless Action Team) meetings/ Housing First/National Homeless Leads Covid fortnightly meeting, Statistics and figures, compiled, compared and submitted to Department each quarter.
Quarter 4	Tenancy Sustainment Officer post advertised, arrangements for return to post covid office and review arrangements for dealing with the public and clients. Agresso Enquiry System for homeless accounts requested. Expressions of Interest sought for Emergency Accommodation Funding agreed for mental health support for families (Hail)

It should be noted that the above is an estimation of the process. Revenue expenditure timelines are on-going and not structured with the same start date and end date as a capital project would be

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Homeless Services Expenditure 2021

Programme Key Documents	
Title	Details
1. DPHLG – Programme for Government – Our Shared Future (June 2020) Mission Housing for All	Document detailing the reduction and prevention of homelessness and alignment of Housing and Health to reinforce the objective of the Housing First National Implementation Plan 2018 to 2021.
2. Housing First National Implementation Plan 2018-2021	Policy document for the alignment of Housing and Health supports as a joint initiative of the Department of Housing, Department of Health, Local Authorities and HSE/NGO's.
3. Rebuilding Ireland: Action Plan for Housing and Homelessness	Overarching policy document to ramp up delivery of Housing under 5 pillars. 1) Addressing Homelessness 2) Accelerate social Housing 3) Build more homes 4) Improve rental sector 5) Utilise existing stock
4. Mid-East Regional Homelessness Action Plan 2021-2023	Prepared by Kildare as lead authority for the Mid-East Region and completed in conjunction with Meath and Wicklow Local Authorities for approval by the members
5. Kildare County Council Corporate Plan 2019-2024	KCC In-House Policy Document
6. New service Proposal form	For approval by SMG for any new services and subsequent submission to DOHLG
7. Homeless Services Team Plan 2021	Team Plan and expected outturns for 2021
8. Budget Book (Estimate of Expenses) for the Financial Year 2020	In-House expenditure report

9. Input into Monthly/Quarterly Chief Executive Report	Statistics compiled on a monthly basis of singles and families housed either in the short/long term
10. Input into Management Team Report	On-going project Management Reports for Homeless Services, statistics including expenditure for monthly Management Team Report
11. Quarterly SMG/Forum Minutes & Action Plans	Quarterly meetings held to discuss policy/decisions for homeless services for the 3 authorities in the Mid- East region.
12. Monthly Homeless Team (HAT) Action Plans	Monthly meeting with partners and agencies for wrap around support for the most vulnerable in the Homeless Services
13. Monthly and Quarterly Management Report	On-going Management Reporting to the Department on a monthly and quarterly basis
14. Standard Operating Procedures for expenditure incurred in all aspects of homelessness	Procedure manual for all aspects of expenditure in Homeless Services
15. Director of Service Orders	Signed for Service Level Agreements
16. Service Level Agreements	Agreed and signed by the Director yearly
17. Recoupment Claims	Recoupment Claim Forms (Section 10) submitted to Department of Housing on a quarterly and annual basis. Standard Operating Procedure for same
18. Housing Assessment Form	Key document for all presentations of homelessness

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Homeless Services Expenditure in 2021. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso FMS System – Financial Reports	Assess Expenditure for revenue job code relevant to this programme	Yes
Mid-East Region Homelessness Action Plan 2021 – 2023	Assess and sets out priorities and actions for the region for the next three years and proposes actions to be taken to address homelessness	Yes
Quarterly & Yearly Pass Statistics	Assess difference in homeless numbers on a daily/weekly/monthly/yearly basis and allows team to ascertain trends	Yes
Details of applicants presenting as Homeless – IHouse & Pass	Data for families and singles presenting as Homeless - See also daily placement list	Yes
Recoupment Claims sent to the Department – Electronic and paper files	To ensure all monies are recouped correctly for each of the 3 local authorities (Mid-East region)	Yes – available on file and electronic format (Section 10)

Data Availability and Proposed Next Steps

It can be seen from the table above, the data and statistics required to evaluate the Homeless Programme is readily available. Analysis of expenditure is done quarterly on job codes and are monitored as part of the Standard Operating Procedures in place.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Homeless Expenditure 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)

Yes - the programme is in line with the standards:

The Department of Housing, Local Government and Heritage supports Housing Authorities by providing funding up to a maximum of 90% for Homeless Services, subject to annual budget review. As the lead authority in the Management Group, Kildare County Council has ultimate responsibility for the finalisation of the Mid-East Region's expenditure programme, which it develops in co-operation with the two other housing authorities - Meath and Wicklow.

Kildare County Council's Homeless Section promotes and supports the effective co-ordination of activities proposed to be undertaken by the Homeless Services Team by the provision of services, including accommodation, homeless prevention, tenancy sustainment and to address the many complex needs of homeless households. The development of relationships between the local authorities and service providers in the region has been critical in dealing with the many and complex issues that have arisen including the provision of emergency accommodation.

Our audit found that written procedures are available for all aspects of expenditure incurred matching invoices, regular review of job codes and reporting to ensure all orders are paid in full. Analysis of expenditure is done quarterly, and good housekeeping of job codes constantly monitored. Recoupments were claimed promptly from the Department. Our audit found that all documents are filed and easily found.

Audit Opinion: In so far as the Council's compliance with the Homelessness Revenue Expenditure, it is considered that the 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 on file.

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

Recommendation 1:

Internal Audit recommend that a comprehensive reconciliation should be conducted on a quarterly basis at a minimum to ensure that all relevant expenditure is fully recouped from the Department.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of Homelessness Expenditure 2021

Summary of In-Depth Check

The Mid-East Regional Homelessness Action Plan 2021-2023 sets out the blueprint for delivery of Homeless Services managed through a group consisting of the homeless teams in Kildare, Meath and Wicklow.

Kildare County Council is responsible for developing effective, efficient and integrated responses to homelessness, including the approval of three-year homeless action plans and the commitment to seek adequate and appropriate resources for their implementation. As the lead authority, Kildare County Council has ultimate responsibility for the finalisation of the region's expenditure programme, which it develops in co-operation with the other two housing authorities (Meath and Wicklow). The regional allocation is delegated to Kildare County Council and this funding is disbursed appropriately across the three housing authorities in the region.

Kildare County Council links with similar groups in neighbouring counties to develop a high-level regional focus on homelessness.

Audit Opinion:

Our audit found that written procedures were in place and being followed. Recoupments were claimed promptly from the Department and all documents are filed and easily found.

There is documentary evidence that Service Level Agreements are in place with relevant service providers.

The Homeless Section have a multi-disciplinary, well-structured team in place, which provides for the provision of services to the many complex needs of homeless households in the county and Mid-East Region.



Kildare County Council,
Internal Audit Unit
Áras Chill Dara, Devoy Park
Naas, Co. Kildare

Audit: Public Spending Code – Capital
Audit No: 2022/2

Internal Audit Unit

Kildare County Council

22.2 Public Spending Code

In-depth Check 2021 – Kerdiffstown Landfill Remediation

Project-Kerdiffstown Park

Final Report Prepared by:	Audit Team
Final Report Approved by:	Secretary to Audit Committee
Date of Issue:	23.05.2022

Distribution List	
Management Team	Director of Services – Water Services & Environment
Audit Committee	

Approved by:

Date

Annette Aspell

26.05.2022

Secretary to Audit Committee

Public Spending Code

Circular 13/13 “The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” details the obligations of those responsible for spending public money as well as guidance material on how to comply with the obligations outlined. The Co-ordinator, in cooperation with various Departments, completes the first three steps of the Code, namely;

1. Drawing up inventories of projects/programmes.
2. Publishing summary information on the website of all procurements in excess of €10m, whether new, in progress or completed.
3. Completing checklists in respect of the different stages of the spending life cycle.

Step 4 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:

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

Objectives and scope of the Audit

The purpose of this review is to provide an independent, professional opinion on compliance with the Public Spending Code and on the quality of appraisal, planning and implementation of a sample programme.

The scope of the Audit included a review of compliance with the Public Spending Code.

Methodology and Approach

The programme that was selected for in-depth review was based on an inventory of €909,787,896 (€198,592,755 Revenue & €711,195,141 Capital).

As per the Public Spending Code, we are required to carry out an in-depth check of 5% of the total of all capital expenditure on the project inventory over the 3-year period 2019 - 2021.

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

2019 – Social Housing Acquisitions – €82,873,385

2020 – Prosperous Town Park - €830,000

2021 -Kerdiffstown -€62,825,000

As per the Public Spending Code, 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 3-year period 2019 – 2021. This quota has been covered.

We are also required to carry out an in-depth check of 1% of all revenue projects on the project inventory over the 3-year period. This quota has also been covered.

Projects selected for in-depth check for 2021 were as follows:

Capital Projects 2021			
Name of Project Audited	Total as per Inventory	Total Capital Inventory	% of Capital Inventory
Kerdiffstown Landfill Remediation-Kerdiffstown Park	€62,825,000	€711,195,141	7.25%
Revenue Projects 2021			
Name of Project Audited	Total as per Inventory	Total Revenue Inventory	% of Revenue Inventory
Homeless Services expenditure FY 2021	€4,119,998	€198,592,755	1.21%

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	Kerdiffstown Landfill Remediation Project – Kerdiffstown Park
Detail	The Project involves the remediation of a former landfill site at Kerdiffstown to reduce the risks to public health and safety and the environment by capping wastes across the site, by providing a landscaped profile to the site and improving the landfill infrastructure systems. In addition, the project also involves the construction of a multi-use public park on the remediated site
Responsible Body	Sponsoring Agency: Kildare County Council Sanctioning Authority: Department of the Environment, Climate and Communications.
Current Status	Expenditure being incurred
Start Date	Handover to Kildare County Council: 5 th of June 2015 Award of Main Remediation Works Contract :12 th of October, 2020
End Date	Ongoing
Overall Cost	€62,825,000

Project Description

Historic Background to the Kerdiffstown Site

Kerdiffstown Landfill is a former sand and gravel quarry which had been progressively backfilled with wastes by a variety of operators since the 1950s.

The facility at Kerdiffstown was operated under a local authority waste permit followed by a waste licence, issued by the Environmental Protection Agency (EPA) in 2003; with a revised licence issued in 2006. The site consisted of an extensive recycling facility, a lined landfill cell, which had been partially filled with waste, and large unlined areas of the site in which substantial quantities of waste have been deposited. There were also smaller quantities of waste stockpiled around the site. The presence of such large quantities of waste and the lack of appropriate infrastructure to manage pollution arising from this waste, resulted in the potential for environmental pollution to occur.

In June 2010, the former operator of the landfill vacated the site, and it was left in an unsecured condition. In January 2011, a major fire developed within the mass of mounded waste material present in the north of the site which required the intervention of several state agencies, including Kildare County Council (KCC) and the EPA.

Control of the Site by the EPA

In February 2011, exercising its powers under section 56A of the Waste Management Acts 1996 to 2012, the EPA took control of the site. A number of service contracts were procured by the EPA to assist with the monitoring and management of the site. The EPA also procured an Environmental Consultancy Services contract, which involved the appraisal of a remediation solution for the site and the possible future planning and outline design of same.

The environmental consultant produced the **Kerdiffstown Landfill Remediation Project, Remedial Options Report** in July 2013, which represented a Project Appraisal Report for the proposed remediation. This report considered a range of options for the proposal and ultimately identified an Option B as the preferred option for remediation. Subsequent to this, approval in principle for Kildare County Council to take over the site and to proceed with the Kerdiffstown Landfill Remediation Project (KLRP) was received from the Department of Environment, Community and Local Government (DECLG) on the 2nd of October 2014.

Handover of the Site to Kildare County Council and Commencement of KLRP

On the 5th of June 2015 KCC and the then DECLG, now Department of the Environment, Climate and Communications, (DECC), signed a **Memorandum of Understanding (MOU)** that sets out an arrangement for KCC to undertake the remediation of Kerdiffstown Landfill with funding to be provided by the DECLG/DECC. The MOU states that KCC *will exercise its powers under section 56 of the Waste Management Acts 1996 to 2012 to manage the project.*

In tandem with the establishment of the MOU, the formal handover of the site from the EPA to KCC was arranged.

Project Management Structure

The MOU notes the following regarding staffing for the project:

24. Within the parameters of the Employment Control Framework, the Minister has approved the recruitment by the Council of additional staff resources required to undertake this Project.

26. The Council and the Department of the Environment, Community and Local Government ('the Department') will establish a Steering Group Working Group to advise and assist in relation to the Project.

27. The Council will establish a Consultation Group as a consultative forum for interested parties, to reflect the concerns of the community and to represent the local public interest. The Group will be chaired by the Council with membership from local community groups, residents' associations and local public representatives. Meetings of the Consultation Group will be held at intervals as decided by the Council.

A Project Team was established to manage the project from the beginning.

The current structure of the team is as follows:

Management

- Director of Services, Environment Section
- Senior Engineer, Environment Section
- Senior Executive Officer, Environment Section

Capital Project

- Senior Executive Engineer (Project Manager)
- Executive Engineer

Operations and Monitoring

- Senior Executive Scientist, (Plant Manager)
- 2 no. Executive Scientists
- Environmental Technician

Administrative Support

- Senior Staff Officer
- Asst. Staff Officer

The Project Team also acts as Steering Group for the project and meets monthly to ensure the efficient and effective progress of the project.

In addition to the formation of the Project Team, the following groups were also formed to facilitate the effective management of the project:

Community Liaison Group – Group composed of local residents of Kerdiffstown, representatives of relevant groups and technical staff from the KLRP Project Team. The group acts primarily as means of communication with residents, updating them on progress with the project and providing them with a forum to raise queries on relevant issues.

Interagency Consultative Group – Group composed of representatives of state agencies with areas of responsibility which are particularly relevant to the project. The group is a way of updating the relevant state agencies on the progress of the project, seeking their input on issues relevant to their areas of responsibility and ensuring that activity on the project complies with their requirements.

Peer Review Group - The group assesses the processes followed at critical points during the project and advises on possible changes in approach to ensure the effective and efficient delivery of the project.

Management and Monitoring of the Site

The MOU notes the following:

10. From the transfer date, it is agreed that the Council will assume the role of 'holder' of the waste and will assume responsibility for planning, ongoing management, and implementation of the Project at the site.

11. On the transfer date, a novation of all contracts entered into by the EPA for the purposes of management and remediation works at the site will take effect and the Council will assume the role of contracting party.

As noted previously, five contracts established by the EPA to aid in the management of the site were novated to KCC at the time of the handover of the site in 2015.

In addition to these, the EPA had procured some minor service contracts early in 2015. The relevant service providers were appointed by KCC in September 2015 using Service Level Agreements.

In addition to these contracts, the granting of the Industrial Emissions Licence (IEL) by the EPA for the site in 2019 resulted in additional monitoring requirements needed to comply with the conditions of the licence. As a result, more monitoring contracts were procured, particularly in the areas of air monitoring, biological river monitoring and laboratory services to analyse samples taken on site.

Planning of Project – End-Use Public Consultation

The MOU notes the following:

14. ...The Council agrees to undertake a public consultation regarding appropriate post-remediation use of the site.

In accordance with the above provision of the MOU, a non-statutory public consultation was arranged between the 13th of April to the 25th of May 2016. Notices were published in the local press and a Public Consultation Day was held on the 13th of April. The views of the public were sought on the following options for use of the site, following the completion of remediation:

1. Agricultural use including managed grass lands.
2. Public Amenity including walks, playgrounds etc.

Thirty-eight submissions were received, all of which preferred the Public Amenity option, (with requests for inclusion of particular features). Preliminary design of the post-remediation site/public park was also carried out and all relevant information, (including initial cost estimates), was submitted to the then DECLG for approval. Approval to the proposed option was granted by the DECLG by letter dated the 15th of November 2016.

Planning of Project – Kildare County Development Plan

The project has been included in the **Kildare County Development Plan 2017 – 2023**. The following is the relevant extract from the Plan:

WM 16 Work in conjunction with Government departments and agencies and all other relevant stakeholders to remediate Kerdiffstown Landfill in a socially, economically and environmentally sustainable manner that will both manage and reduce environmental risk and accommodate an appropriate end – use that is compatible with the established character of the area.

Planning of Project – CPO/EIA/IEL

The MOU notes the following:

13. The scope of the Project covers the area described in the map at Annex 1 to this document and any contiguous properties not currently within the scope of the Project but considered by the Council as necessary for inclusion within the scope of the Project. It is acknowledged that the Council is likely to seek ownership of the site and may consider the use of Compulsory Purchase Order (CPO) powers in relation to the site and certain contiguous properties necessary for compliance with the requirements of waste legislation.

14. The Council agrees to implement the preferred engineering solution, Option B (the Preferred Option), proposed in the Remedial Options Report, subject to detailed design, Environmental Impact Assessment (EIA), Appropriate Assessment (AA) if required and all statutory consents, including planning permission and waste licensing...

16. The stages of the Project are:

- a) Preparation of detailed design plans.*
- b) Application for statutory consents such as Planning Permission (including EIA/AA), a Waste Licence, and CPO, as appropriate; and*
- c) Remediation works at the Site as well as any associated works, in accordance with this Memorandum and relevant statutory consents.*

Compulsory Purchase Order

It was considered that, in order to progress with the planned remediation and subsequent development of Kerdiffstown Park, the Kerdiffstown landfill site, along with some neighboring properties, were to be acquired by KCC. There were initial discussions with known landowners with a view to acquiring the lands by agreement however it became clear that there were a number of landownership issues that could not be resolved other than through the use of a Compulsory Purchase Order.

Following on from this the **‘Kildare County Council Compulsory Purchase Kerdiffstown Landfill Remediation Project Order 2017’** (KLRP CPO) was made on the 25th of August 2017. The extent of the KLRP CPO encompasses twenty-seven plots of land to be permanently acquired, thirteen plots to be temporarily acquired and three wayleaves. Twelve registered landowners are affected, and occupiers were also identified. Statutory notices were issued to landowners and occupiers on the 25th of August and the necessary newspaper notices were published on the 29th of August. The application to An Bord Pleanála (ABP) was made on the 30th of August.

Objections were received and an Oral Hearing was subsequently called by ABP and was held on the 5th of December 2017. The KLRP CPO was confirmed by ABP on the 14th of May 2018. Notice of confirmation was published in national and local newspapers and statutory notices were issued to landowners and occupiers on the 12th of June.

The operative date for the KLRP CPO was the 3rd of July 2018 and the relevant statutory notices were issued to landowners and occupiers on the 5th of September 2018. Notices to Treat and Notices to Enter were subsequently issued, in accordance with the statutory process, with the final batch of Notices to Enter issued on the 10th of October 2019.

In all cases, the relevant legal processes are underway to arrange the registration of the lands in the name of KCC with the Property Registration Authority of Ireland.

Environmental Impact Assessment (EIA)

Given the nature and scale of the project, it was considered necessary to carry out an EIA. The relevant EIA report was subsequently produced, and the statutory public consultation process began on the 31st of August 2017, with newspaper notices published on the 29th of August. Copies of the EIA report was sent to the relevant bodies prescribed by the Planning and Development Act 2000 and the Planning and Development Regulations 2001.

An application for the approval of the EIA was made to ABP on the 30th of August 2017. An Oral Hearing to consider the EIA was held, (in conjunction with the CPO for the scheme), on the 5th of December 2017. Approval was granted by ABP to the EIA on the 14th of May 2018.

Industrial Emissions Licence (IEL)

It was considered necessary to seek an Industrial Emissions Licence for the site to allow for its remediation.

An application was made to the Environmental Protection Agency (EPA) on the 25th of August 2017 and newspaper notices were published on the 5th of September 2017. The licence was granted by the EPA on the 7th of March 2019.

Construction Stage – Appointment of Consulting Engineers

The MOU notes the following:

20. The Council may engage external expertise to provide advice and prepare the necessary applications for statutory consents. The Council is fully responsible for the physical and financial appraisal, design, procurement, implementation, monitoring of the Project...

As noted previously, after taking control of the site in 2011, the EPA arranged for an Environmental Consultancy Services contract. The relevant consultants assisted with monitoring and management duties but were also contracted to produce an appraisal of a remediation solution for the site and to provide engineering services relevant to the possible future planning and outline design of same. This contract was novated to KCC following the handover of the site in 2015 and the aforementioned duties were carried out during the early planning phase of the project.

It was considered prudent to maintain the contract to the end of the initial planning phase of the project, i.e., until the necessary applications had been prepared and submitted to ABP regarding a CPO and EIAR, and to the EPA for an IEL. It was considered necessary to commence the procurement of a new engineering consultancy services contract to progress the project through the main contract tendering and construction stages.

A Prior Information Notice (PIN) was published on the 17th of July 2017, in the Official Journal of the European Union, (OJEU) and on Tenders Electronic Daily, (TED), via. the eTenders website with the PIN Reference No 31033.

A contract notice was subsequently published in the OJEU and on TED, via. the eTenders website, (notice ref. 2017/S 178-364725), on the 16th of September 2017. The notice sought submissions for engineering consultancy services for the KLRP, with a contract scope which provided for the following stages:

(ii) Design

(iii) Tender Action, Evaluation, Award

(iv) Construction

(v) Handover of Works

The procurement was conducted using the open procedure and the closing date for submissions was the 26th of October 2017. One tender was received.

A tender assessment board was convened to evaluate the tender.

A Letter of Intent was issued to the tenderer who submitted the most economically advantageous tender on the 5th of March 2018. In addition, given that only one tender had been received, a Voluntary Ex Ante Transparency (VEAT) notice was published in the OJEU on the 7th of March, (ref. 2018/S 046-101638), announcing KCC's intention to award the contract.

Following receipt and verification of the information requested by the Letter of Intent, a Letter of Acceptance was issued on the 27th of March and the relevant contract documents were signed on the 26th of June. A Contract Award Notice was published in the OJEU on the 19th of July, (ref. 2018/S 137-313225)

Construction Stage – Investigative and Advance Works Contracts

Investigative contracts were arranged to collate information about the site. These details will assist in the design of the remediation works. In addition, several advance works contracts were procured to carry out minor capital works prior to commencement of the main remediation contract. A sample of relevant contracts include:

Demolition and Waste Removal Contract – Demolition and removal of steel structures from the site. Appointed in September 2016. Final Account agreed in February 2018.

Site Investigation Works – Ground investigations to collate information to assist in the detailed design of the remediation. Appointed in December 2018. Final Account agreed in January 2021.

Topographical Survey – Survey needed to collate information to assist in the detailed design of the remediation. Appointed in January 2018. Survey completed.

Archaeological Investigations - Archaeological investigations to collate information to assist in the detailed design of the remediation. Appointed in October 2018. Investigations completed.

L2005 Road Upgrade Works

The largest of the advance works contracts. The relevant works involved the upgrade of the existing L2005 Local Road in Kerdiffstown to facilitate future remediation activities at the Kerdiffstown Landfill and its legacy use as a public recreational amenity.

A contract notice seeking tenders for the contract was published on eTenders on the 25th of April 2019, (ref. 149987). Ten submissions were received by the due date of the 30th of May and were subsequently evaluated by a tender assessment board.

A Letter of Intent was issued to the tenderer who submitted the most economically advantageous tender on the 2nd of September 2019.

Following receipt and verification of the information requested by the Letter of Intent, a Letter of Acceptance was issued on the 23rd of October and the relevant contract documents were signed on the 6th of November. The contract has been completed and a Final Account was agreed on the 13th of December 2021.

Construction Stage – Main Remediation Works Contract

The MOU notes the following:

14. The Council agrees to implement the preferred engineering solution, Option B (the Preferred Option), proposed in the Remedial Options Report, subject to detailed design, Environmental Impact Assessment (EIA), Appropriate Assessment (AA) if required and all statutory consents, including planning permission and waste licensing...

15. The remediation of the site includes all development work outlined in the Preferred Option and work ancillary thereto which is necessary for compliance with conditions attaching to any statutory consents.

16. The stages of the Project are:

- a) Preparation of detailed design plans.*
- b) Application for statutory consents such as Planning Permission (including EIA/AA), a Waste Licence, and CPO, as appropriate; and*
- c) Remediation works at the Site as well as any associated works, in accordance with this Memorandum and relevant statutory consents.*

A PIN for the main works contract was published on the 18th of April 2018, in the OJEU and on TED, via. the eTenders website, (ref. 2018/S 075 – 166104).

A contract notice was subsequently published in the OJEU and on TED, via. the eTenders website, (notice ref. 2018/S 247-566899), on the 22nd of December 2018. The notice sought prequalification submissions for the contract, the scope of which was summarised as follows:

Remediation of the former landfill site at Kerdiffstown, Naas, Co. Kildare by capping wastes across the site, by providing a landscaped profile to the site and improving the landfill infrastructure systems, to ultimately provide a multi-use public park. The site occupies approximately 30 hectare and the works include the following; Installation of an engineered capping system across the site; Installation of new environmental management and control systems including leachate and landfill gas. Installation of a leachate transfer leachate pipeline from the site development of a public park with multi-use sports pitches, car parking, changing room building, children's playground and a network of paths across the site including provision of services and foul drainage to the public sewer network.

The procurement was conducted using the restricted procedure and the closing date for prequalification submissions was the 14th of February 2019. Four submissions were received. Assessment of the submissions was carried out by consulting engineers and a designated assessment board and it was recommended that three candidates be approved to proceed to the next stage of the procurement process, (competitive dialogue and invitation to tender)

Pre-tender meetings were held with each of the three candidates. Prior to the issue of tender documents, a **Pre-Tender Review** of the project was carried out, in accordance with the requirements of the Public Spending Code (PSC), on the 11th of December.

On the 31st of January 2020 tender documents were issued to the three shortlisted candidates. Two tenders were received by the closing date of the 17th of April.

A **Post-Tender Review** of the project was carried out following the production of the Tender Assessment Report by RPS. An updated Multi-Annual Programme and Financial Plan for the project was also produced. All relevant documentation was submitted to the then DCCA on the 13th of August 2020 seeking approval to proceed with the project and to the appointment of the proposed contractor.

A Letter of Intent was issued to the tenderer who had submitted the most economically advantageous tender on the 12th of August. The DECC granted approval in principle to the awarding of the main works contract on the 12th of October.

A Letter of Acceptance was issued on the 12th of October 2020. A Contract Award Notice was published in the OJEU on the 9th of December, (ref. 2020/S 240 – 592556). Contract works are ongoing and significant progress has been made to date.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To remediate Kerdiffstown Landfill in a socially, economically and environmentally sustainable manner that will manage and reduce environmental risk, including:</p> <ul style="list-style-type: none"> - The removal of risks to public health and safety; - Reduction in the environmental risk of the site to an acceptable level; - Delivery of a remediation solution which is acceptable to the local community; - Completion of the Remediation Phase within 8 years; and - Integration of sustainability and sustainable design and development in both the remediation works and the operation of the multi-use public park. <p>To provide a public amenity, (Kerdiffstown Park), following the remediation of Kerdiffstown Landfill</p>	<p>Financial Estimated overall cost is €62,825,000</p> <p>Main source of funding is the Department of the Environment, Climate and Communications.</p> <p>Some financial assistance provided by Irish Water and SEAI.</p> <p>Human KCC Project Team/Steering Group</p> <p>Specialist inputs e.g. engineering consultancy, legal services, valuation services</p> <p>Systems Agresso Financial Management System</p>	<p>Formal handover and taking control of site via Memorandum of Understanding</p> <p>Establish project management structure and associated groups</p> <p>Ensure ongoing monitoring and management of site, in line with EPA/IEL requirements</p> <p>Arrange public consultation to determine post-remediation use for the site</p> <p>Progress planning of project by seeking statutory consents i.e. EIA/IEL</p> <p>Acquire necessary land using CPO process</p> <p>Procure, arrange and manage contracts for specialist inputs e.g. engineering consultancy</p> <p>Procure, arrange and manage advance works contracts e.g. L2005 Upgrade</p>	<p>Remediation of former Kerdiffstown Landfill.</p> <p>Construction of a new public amenity, Kerdiffstown Park, including playing pitches, changing rooms, a playground, walking paths, and vehicle and bicycle parking.</p>	<p>Remediation of former landfill site to result in removal of risks to public health and safety and to reduce environmental risk of the site to an acceptable level.</p> <p>Construction of a multi-use public park to result in benefits to public health and the local economy.</p>

		Procure, arrange and manage Main Works contract		
		Ongoing management of project in line with best practice guidelines e.g. project reviews, financial management, reporting.		

Description of Programme Logic Model

Objectives: The objectives of the project are:

- the remediation of a former landfill site at Kerdiffstown to result in the removal of risks to public health and safety and to reduce environmental risk of the site to an acceptable level.
- The construction of a multi-use public park to result in benefits to public health and the local economy.

Inputs:

Financial Inputs: Most of the capital funding for the scheme is provided by the Department of the Environment, Climate and Communications, with some financial assistance from Irish Water and SEAI. Human inputs to the project came from KCC staff assigned to the Project Team/Steering Group, along with specialist inputs procured in areas such as engineering consultancy and legal services. System inputs were provided by the local authority financial management system, Agresso.

Activities: Key activities carried out during the project included:

- formal taking over of the site by KCC
- establishment of a project management structure
- establishing and operating a system for the environmental monitoring and management of the site
- seeking statutory consents such as EIA and IEL
- acquiring necessary land using the CPO process
- procuring, arranging and managing a wide range of services and works contracts,
- procuring, arranging and managing the Main Works contract
- ongoing management of project in line with best practice guidelines

Expected Outputs:

Remediation of the former landfill site at Kerdiffstown and the construction of the multi-use park, Kerdiffstown Park elements.

Expected Outcomes:

Remediation of the site to result in the removal of risks to public health and safety and reduction of environmental risks.

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

The following section tracks progress from inception to conclusion in terms of major project /programme milestones.

Date	Milestones
2011	January - Fire incident at Kerdiffstown Landfill. February - EPA took control of the site.
2013	July – Remedial Options Report produced as appraisal for the project.
2014	October – DECLG grants approval in principle to KCC to take over the site and commence project.
2015	June – Formal handover off site from EPA to KCC
2016	February to June – Procurement process for Demolition contract April to May – Public consultation period to determine post -remediation use of site June to July -Procurement process for initial Ground investigations
	September -Appointment of contractor for demolition contract Appointment of contractor for ground investigations
	November -DECLG approve post-remediation use of site as public amenity/park following result of public consultation
2017	August – Making of the CPO – commencement of statutory process Publication of EIA report – commencement of public consultation process Commencement of public consultation process for IEL Applications made to An Bord Pleanála re. CPO, EIA Application made to EPA re. IEL July/September – commencement of procurement process for engineering consultancy – construction stage October – November – Procurement process for Topographical Survey contract December – Oral Hearing for CPO and EIA
2018	April – PIN published for Main Works contract June – Appointment of consultants for engineering consultancy services contract – construction stage May – Approval granted to CPO and EIA by An Bord Pleanála July – CPO became operative July to August – Procurement process for the Archaeological Investigations contract September – October – Procurement process for second Ground Investigations contract October – Appointment of contractor for Archaeological Investigations contract

	<p>December – Commencement of procurement process for Main Works contract Appointment of contractor for second Ground Investigations contract</p>
2019	<p>March – IEL granted by EPA April – May – Procurement process for the L2005 Upgrade Works contract October - Contractor appointed for the L2005 upgrade works contract Final batch of Notices to Enter issued under CPO process</p>
2020	<p>August - Approval sought from DCCAE to the appointment of the Main Works contractor October – Approval granted by DECC to proceed and to award Main Works contract Main Works contract awarded</p>
2021	<p>Main works contract ongoing</p>

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
1. Remedial Options Report	Appraisal report for the project
2. Memorandum of Understanding	Agreement between KCC and DECLG/ now DECC setting out arrangements for KCC to undertake the remediation of the site, including funding.
3. Project Management – Minutes of Meetings	Minutes of meetings for the Management of the project
4. Chief Executive and Director of Services Orders	Signed for various reasons at significant stages of the project – formal handover, novation of contracts, CPO/EIA/IEL processes, award of contracts etc.
5. End- Use – DCCAE Approval	Letter from DCCAE, (now DECC), approving post-remediation use of the site, following non-statutory public consultation
6. Kildare County Development Plan 2017 - 2023	N/B Extract of sub-section WM 16 of the plan re. KLPR
7. CPO	CPO document with associated schedule, plans and supporting documentation, including letter of approval from An Bord Pleanála, (ABP)
8. EIA	EIA report with supporting documentation, including letter of approval from ABP
9. IEL	Documentation related to the IEL application including letter of approval from EPA
10. Documents for the Procurement of relevant contracts	Documentation related to procurement including contract notice, report on tenders etc.,

11. Pre- Tender Review Report	Document detailing the review of the project and recommendation
12. Post- Tender Review Report	Document detailing the review of the project (following receipt of tenders for the main works contract) and recommendation to proceed
13. Multi-Annual Programme and Financial Plan	Report noting proposed stages of progress for the progress and estimated costs. Updated at time of Post-Tender Review
14. Recoupment Claims	Recoupment claim forms submitted to DECC and associated documentation.
15. Minutes of MD Meetings	Minutes on progress given to elected members
16. Schedule of Change Orders	Schedule of Change Orders for the main works contract

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
FMS Agresso – Financial Reports	Expenditure and income details for capital job codes relevant to this Scheme	Available
Memorandum of Understanding	Agreement between KCC and DECLG/ now DECC setting out arrangements for KCC to undertake the remediation of the site, including funding.	Available
Project Management – Minutes of Meetings	Minutes of meetings for the management of the project	Available
Multi annual programme and Financial Plan	Report noting proposed stages of progress for the progress and estimated costs. Updated at time of Post-Tender Review	Available
Chief Executive and Director of Services Orders	Signed for various reasons at significant stages of the project – formal handover, novation of contracts, CPO/EIA/IEL processes, award of contracts etc.	Available
CPO	CPO document with associated schedule, plans and supporting documentation, including letter of approval from An Bord Pleanála, (ABP)	Available
Recoupment Claims	Grant claims are submitted every two months, as required by the DECC. Stand-alone claims are also submitted where a certified payment to the Main Works contractor is of a significant value.	Available

Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the project is available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Kerdiffstown Landfill Remediation Project based project 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)

This project complies with the principles of the Public Spending Code.

This Project involves the remediation of a former landfill site at Kerdiffstown, in order to reduce the risks to the Environment and to public health and safety by capping wastes across the site, by providing a landscaped profile to the site and improving the landfill infrastructure systems.

In addition, the project also involves the construction of a multi-use public park on the remediated site.

From a review of records held on file and communication with those involved in the project, Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined.

Procedural requirements involved in the tendering process have been complied with in respect of the appointment of contractors for this project. documentary evidence to verify that the tenders were advertised and assessed in accordance with relevant legislation.

Suitably experienced staff were assigned responsibility for managing and monitoring the contracts. Regular monitoring of the contracts ensured that objectives were met.

There is evidence of meetings that were held throughout the duration of the project. The minutes provide a record of those present, matters discussed, outcomes agreed, and actions required along with assigned responsibilities. issues, progress, etc. were discussed.

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

Yes, there is sufficient data and information available to make an evaluation of the project at a later date.

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

Following completion of the project, a post project evaluation is required under Public Spending Code rules to assess the success of the overall outputs and outcomes.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Kerdiffstown Landfill Remediation Project – Kerdiffstown Park

Summary of In-Depth Check

This Project involves the remediation of a former landfill site at Kerdiffstown, in a socially, economically and environmentally sustainable manner that will manage and reduce environmental risk including the removal of risks to public health and safety including a reduction in the environmental risk of the site to an acceptable level. Delivery of a public amenity, Kerdiffstown Park, following the remediation of the site.

From a review of records held on file and communication with those involved in the project, Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined.

Procedural requirements involved in the tendering process have been complied with in respect of the appointment of contractors for this project. There is documentary evidence to verify that the tenders were advertised and assessed in accordance with relevant legislation.

Suitably experienced staff were assigned responsibility for managing and monitoring the contracts. Regular monitoring of the contracts ensured that objectives were met. There is evidence of meetings that were held throughout the duration of the project. The minutes provide a record of those present, matters discussed, outcomes agreed, and actions required along with assigned responsibilities, issues, progress, etc. were discussed.

Audit Opinion: It is the opinion of Internal Audit that the appraisal and planning of this project and the procurement and management of the contractors involved in Kerdiffstown Remediation Project - Kerdiffstown Park was in **substantial** compliance with the Public Spending Code. (See appendix 1). There is a robust system of risk management, control and governance in place throughout the project and key milestones and objectives have been met on an ongoing basis. There is a clear audit trail and documentary back-up on file. The project is run efficiently and effectively, and the objectives of the Project are on schedule to be realised.

Appendix A

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.