



# **Kildare County Council**

## **PUBLIC SPENDING CODE**

### **Quality Assurance Report for 2016**

**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:**



**Mr. Peter Carey  
Chief Executive  
Kildare County Council**

**Date:**

30<sup>th</sup> May 2017

## 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**<sup>1</sup> 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.

---

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

The Quality Assurance process contains five steps:

<b>Step 1</b>	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.
<b>Step 2</b>	Publish Summary information on Kildare County Council's website of procurements in excess of €10 million.
<b>Step 3</b>	Complete the checklists (7) contained in the Public Spending Code.
<b>Step 4</b>	Carry out a more in-depth check on a small number of selected projects / programmes.
<b>Step 5</b>	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 76 projects/programmes with a total value of \*€675,807,239.00

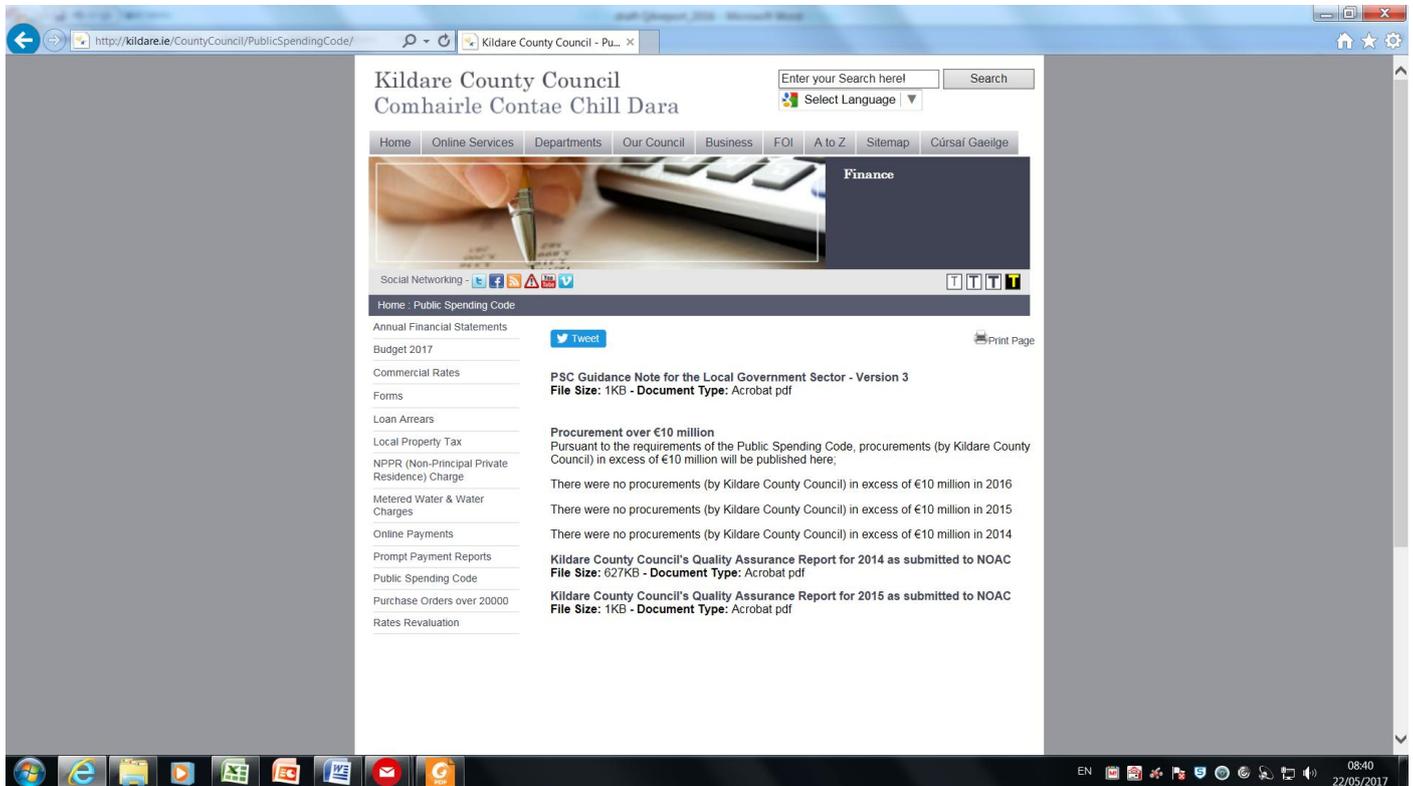
\*NOTE:- Following a review of Version 3 of the Guidance Note and having regard to the methodology used by other Local Authorities, it was agreed that the methodology for creating the Inventory should be changed in 2016 (and for following years) to reflect the "life time costs" of capital projects, i.e. 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 1<sup>st</sup> 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 in order 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.

<http://kildare.ie/CountyCouncil/PublicSpendingCode/>



## 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

Checklist 3 – Current Expenditure being considered

Checklist 4 – Capital Expenditure being incurred

Checklist 5 – Current Expenditure being incurred

Checklist 6 – Capital Expenditure completed

Checklist 7 – Current Expenditure completed

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 (IA) Unit of Kildare County Council was assigned the task of completing the in-depth check. The guidance document states that the value of the projects selected for in depth review each year must follow the criteria set out below:

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

The total value of Kildare County Council's 2016 project inventory was circa €676 million and the projects selected for an in-depth check were as follows:

<b>Revenue Project Selected for In-Depth Check</b>	
Project 1: Housing Adaptation Grants Programme	6,334,141
Total Value of Revenue Projects in Project Inventory	154,162,721
% of the total value of all Revenue Projects in the Project Inventory	4.11%
<b>Capital Projects Selected for In-Depth Check</b>	
Project 2: Leinster Bridge Rehabilitation (Part 1)	2,167,530
Project 3: Leinster Bridge Rehabilitation (Part 2)	2,916,171
Total Value of Capital Projects selected	5,083,701
Total Value of Capital Projects in Project Inventory	521,644,518
% of the total value of all Capital Projects on the Project Inventory	0.97%

### **Project 1 Housing Adaptation Grants Programme**

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

Housing adaptation grant schemes were introduced by the Department of Housing, Planning, Community & Local Government in November 2007 and Local Authorities administer the schemes on their behalf. Initial appraisal for this programme was carried out at national level as part of the country's overall Housing Policy. Likewise the analysis and evaluation of the programme should be carried out at national level and the Council is only required to administer the schemes as part of the implementation of a national statutory instrument.

Our audit found that written procedures were in place and being followed for grant administration, occupational therapists reports were provided promptly, all grant payments were approved by an Authorised Officer, recouplements were claimed promptly and all grants were well documented and filed.

### **Audit Opinion**

In so far as the Council's compliance with the provision of housing grants which contributes to national policy implementation it is considered that the programme provides **Substantial Assurance** (see Appendix 1) that there is compliance with the Public Spending Code

### **Project 2: Leinster Bridge Rehabilitation (Part 1)**

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

The Scheme involves remedial works to five bridges (2 in Offaly, 1 in Carlow, 1 in Kilkenny and 1 in Laois). The Bridge Rehabilitation works include the following: replacement of bridge parapets; concrete repairs; masonry repairs and repointing; bridge deck waterproofing; safety barrier installation; construction of rubbing strips; scour repair works; strengthening and replacement of structure and associated remedial works; diversion of services adjacent to bridges; traffic management; site clearance; demolition of structures. The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006.

In cases where contracts were estimated to be under €50,000, tenders were requested from three specialist contractors. The tender process was conducted in accordance with Kildare County Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of all contractors for this project. There is documentary evidence to verify that all tenders were advertised and assessed in accordance with the relevant legislation. The Chief Executive Order was signed on the 23rd May 2016 in accordance with procedures.

There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities.

The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting. There are a number of change orders, each has been properly processed and referred to Transport Infrastructure Ireland for formal approval and the relevant documentation is available to verify this.

### **Audit Opinion**

It is the opinion of Internal Audit that the NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works is in **substantial** compliance with the requirements of 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 scheme are on schedule to be realised. There were additional costs incurred over the tender price. All the extra costs were documented through change orders, approved and explained prior to their completion. The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice.

### **Project 3: Leinster Bridge Rehabilitation (Part 2)**

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

The Scheme involves remedial works to six bridges (3 in Longford, 2 in Meath and 1 in Roscommon). The Bridge Rehabilitation works include the following: traffic diversions, traffic management systems, liaison with relevant third parties, speed restrictions, structural surveys, temporary and permanent diversion of services, site clearance, service ducting, etc. The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006. In cases where contracts were estimated to be under €50,000, tenders were requested from three specialist contractors. The tender process was conducted in accordance with Kildare County Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of all contractors for this project. There is documentary evidence to verify that all tenders were advertised and assessed in accordance with the relevant legislation. The Chief Executive Order was signed on the 22<sup>nd</sup> January 2016 in accordance with procedures.

There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities. The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting. There are a number of change orders, each has been properly processed and referred to Transport Infrastructure Ireland for formal approval and the relevant documentation is available to verify this.

### **Audit Opinion**

It is the opinion of Internal Audit that the NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works is in **substantial** compliance with the requirements of 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 scheme are on schedule to be realised. There were additional costs incurred over the tender price. All the extra costs were documented through change orders, approved and explained prior to their completion. The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice.

**Note:-** All 3 Quality Assurance – In Depth Check reports are attached in Appendix C

## **Step 5 – Summary Report for NOAC and Kildare County Council’s website**

This report has set out all of 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 2016 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 in order to ensure that the 2016 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 2016**

---

---

KILDARE COUNTY COUNCIL PUBLIC SPENDING CODE  INVENTORY OF PROJECTS AND PROGRAMMES OVER €0.5M	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus							
<b>Housing &amp; Building</b>												
Maintenance/Improvement of LA Housing						€ 11,331,812.00						
Housing Rent & Tenant Purchase Admin						€ 931,412.00						
Housing Community Development Support						€ 907,423.00						
Administration of Homeless Service						€ 3,082,987.00						
Support to Housing Capital & Affordable Prog						€ 4,322,351.00						
RAS Programme						€ 9,981,963.00						
Housing Loans						€ 2,661,353.00						
Housing Grants						€ 3,755,557.00						
Highfield Estate Kilcock Hsg Units								€ 3,765,056.00				
St. Annes Road, Prosperous Hsg Units								€ 2,972,665.00				
Dunmurray Rise Hsg Units Bishopsland Kildare								€ 8,105,989.00				
Houses Upgrade Other Costs								€ 1,523,400.00				
Housing Legal and Associated Costs								€ 532,287.00				
2016 House Purchase								€ 21,205,350.00				
Part V House Purchase								€ 1,430,980.00				
RAS Revenue Surplus Fund								€ 3,135,500.00				
CLSS Respond Andrew, Athy								€ 3,485,499.00				
CAS Peter McVerry EyreCourt House Newbridge								€ 780,000.00				
CAS Dublin Simon Community								€ 3,868,898.00				
<b>Road Transportation and Safety</b>												
Traffic Lights at Meadowbrook/Straffan Road			€ 600,000.00									
OD6 Clane Inner Relief Rd Capdoo			€ 3,900,000.00									
Regional Road - Maintenance & Improvement						€ 7,164,804.00						
Local Road - Maintenance & Improvement						€ 15,741,017.00						

Public Lighting					€ 4,438,019.00					
Traffic Management Improvement					€ 1,306,506.00					
<b>Road Transportation and Safety Continued</b>										
Road Safety Promotion/Education					€ 826,470.00					
Maintenance & Management of Car Parking					€ 2,610,699.00					
Support to Roads Capital Programme					€ 3,242,155.00					
NRO Carlow By-Pass									€197,490,000.00	
NRO Naas Newbridge By-Pass Upgrade						€ 55,000,000.00				
NRO M7 Osbertstown I/Change & Sallins ByPass						€ 55,000,000.00				
NRO Post 2012 Admin Costs						€ 2,949,967.00				
NRO Leinster Bridges Cont 2 Rehab						€ 2,916,171.00				
NRO Leinster Bridges Cont 1 Rehab						€ 2,167,530.00				
Naas Sallins Rd/Monread Rd Roundabout									€ 2,030,500.00	
SNNR Enfield Edenderry									€ 35,619,000.00	
TII Athy Distributor Road						€ 35,000,000.00				
Naas MD Surface Water Improvement Works						€ 592,248.00				
Royal Canal Greenway Maynooth - Westmeath						€ 2,500,000.00				
Naas Corbans & Friary Improv Scheme						€ 12,000,000.00				
TII Bridge Rehabilitation						€ 614,502.00				
NTA VRU Improvements Maynooth						€ 4,400,000.00				
<b>Water Services</b>										
Morell Surface Water Scheme			€ 2,500,000.00							
Operation & Maintenance of Water Supply					€ 4,605,211.00					
Operation & Maint of Waste Water Treatment					€ 4,814,114.00					
Collection of Water and Waste Water Charges					€ 523,318.00					
Support to Water Capital Programme					€ 1,239,644.00					
<b>Development Management</b>										
Forward Planning					€ 1,970,062.00					
Development Management					€ 3,526,801.00					
Enforcement					€ 858,048.00					
Community & Enterprise Function					€ 3,074,771.00					
Unfinished Housing Estates					€ 935,502.00					
Building Control					€ 535,530.00					

Economic Development & Promotion						€ 1,829,435.00						
Heritage and Conservation Services						€ 617,573.00						

<b>Environmental Services</b>												
Operation, Maintenance & Aftercare of Landfill						€ 1,037,868.00						
Litter Management						€ 1,558,918.00						
Street Cleaning						€ 2,503,343.00						
Waste Regs, Monitoring & Enforcement						€ 18,989,486.00						
Maintenance & Upkeep of Burial Grounds						€ 1,051,023.00						
Operation of Fire Service						€ 5,430,176.00						
Water Quality, Air and Noise Pollution						€ 1,095,787.00						
Kerdiffstown Landfill Remediation (Consol.)								€ 50,000,000.00				
<b>Recreation and Amenity</b>												
Athy Community Library			€ 4,000,000.00									
Operation & Maintenance of Leisure Facilities						€ 959,832.00						
Operation of Library and Archival Service						€ 6,818,953.00						
Op. Mtce & Imp of Outdoor Leisure Areas						€ 1,870,426.00						
Community Sport and Recreational Development						€ 648,250.00						
Operation of Arts Programme						€ 838,344.00						
LA Swimming Pool Energy Efficiency										€ 658,976.00		
Sallins Amenity Space Provision								€ 900,000.00				
<b>Agriculture, Education, Health and Welfare</b>												
Veterinary Service						€ 644,646.00						
<b>Miscellaneous Services</b>												
Administration of Rates						€ 9,401,659.00						
Local Representation / Civic Leadership						€ 2,362,528.00						
Motor Taxation						€ 1,537,907.00						
Agency & Recoupable Services						€ 579,038.00						
	€ -	€ -	€ 11,000,000.00	€ -	€ -	€ 154,162,721.00	€ -	€ 274,846,042.00	€ -	€ -	€ 235,798,476.00	

76 projects/programmes

Total Value

€675,807,239.00

**APPENDIX B**

**CHECKLISTS OF COMPLIANCE**

**Checklist 1: – to be completed by all Local Authorities**

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	Yes – all budget holders informed / made aware of the requirements of the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Yes
Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes
Has the Public Spending Code been adapted for the type of project/programme that your authority 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
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	In 2016 there were no agencies that were in receipt of funds in excess of €500,000. This situation will continue to be monitored
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes – report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes – Required sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

**Checklist 2:** – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes – in conjunction with the relevant Government body/agency
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	There were no projects exceeding €20 million
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – in conjunction with the relevant government body/agency
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes – approval would be required in order to secure (grant) funding from the relevant government body/agency.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	There were no projects which required a CBA/CEA
Were the NDFA Consulted for projects costing more than €20m?	N/A	No such projects
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?		No such projects
Was approval granted to proceed to tender?	N/A	No such projects
Were Procurement Rules complied with?	N/A	No such projects
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government Sector
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	No such projects
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?		No
Have steps been put in place to gather Performance Indicator data?		No

**Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration**

<b>Current Expenditure being considered - Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Were objectives clearly set?	3	Targets set and agreed with the relevant Government Department
Are objectives measurable in quantitative terms?	3	Yes
Was an appropriate appraisal method used?	3	Yes
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Kildare County Council is implementing national policy under the Social Housing Strategy
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?		Same response
Was the required approval granted?	N/A	Targets set and agreed with the relevant Government Department
Has a sunset clause been set?	N/A	No sunset clause applicable
Has a date been set for the pilot and its evaluation?	N/A	No pilot project
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
If outsourcing was involved were Procurement Rules complied with?	N/A	Not applicable
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	Not applicable
Have steps been put in place to gather Performance Indicator data?	N/A	Not applicable

**Checklist 4:** - Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes, where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes, in most cases internal project/programme co-ordinators were put in place
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes, in most cases internal project/programme co-ordinators were put in place
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis in most cases – formally and informally
Did the project keep within its financial budget and its time schedule?	3	Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency
Did budgets have to be adjusted?		Yes – up and down
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	No
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	Not applicable
If costs increased, was approval received from the Sanctioning Authority?	3	Yes – approval would be required in order to draw down (grant) funding from the relevant government body/agency
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	Updates were provided to the Council's Management Team and Council on a monthly basis and to the relevant government body/agency periodically or as required

**Checklist 5: - For Current Expenditure**

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Are outputs well defined?	1	Not relevant to all services / departments. National KPIs are in place for some services in the Local Government Sector.
Are outputs quantified on a regular basis?	1	Not relevant to all services / departments. Regular budget performance and monitoring is in place
Is there a method for monitoring efficiency on an ongoing basis?	1	Yes; budget performance and monitoring is in place
Are outcomes well defined?	1	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	1	The development of the Annual Service Plans will enhance this measurement
Are unit costings compiled for performance monitoring?	1	In some instances and where possible
Is there a method for monitoring effectiveness on an ongoing basis?	1	In some instances and where possible
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	The Audit Committee have a role in terms of VFM. This role will be further developed in 2017. The Internal Audit Team and the LG Auditor also have regard/evaluate VFM. FPAs are not relevant to LG Sector
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		
Have all VFMs/FPAs been published in a timely manner?	N/A	Not entirely relevant to the Local Government Sector, i.e. VFMs/FPAs are not published by Kildare County Council. VFM reviews /audits are considered by the Senior Management Team and the Audit Committee.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	VFM reviews /audits are considered by the Senior Management Team and the Audit Committee and the agreed recommendations are
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	Resources are allocated to services on the basis of the Council's statutory duties/functions.

**Checklist 6:** - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

<b>Capital Expenditure Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
How many post project reviews were completed in the year under review?	N/A	No projects relevant to the PSC in 2016
Was a post project review completed for all projects/ programmes exceeding €20m?	N/A	No projects relevant to the PSC in 2016
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	N/A	No projects relevant to the PSC in 2016
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No projects relevant to the PSC in 2016
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No projects relevant to the PSC in 2016
Were project reviews carried out by staffing resources independent of project implementation?	N/A	No projects relevant to the PSC in 2016

<b>Checklist 7: - to be completed if current expenditure programmes reached the end of their planned timeframe during the year or were discontinued.</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2016
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2016
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2016
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2016
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2016
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to the PSC in 2016

Notes:

- (a) The scoring mechanism for the above tables is set out below:
- I. Scope for significant improvements = a score of 1
  - II. Compliant but with some improvement necessary = a score of 2
  - III. Broadly compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) 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 for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

**APPENDIX C**

**IN-DEPTH CHECKS**

## Quality Assurance – In-Depth Check Project 1 (Revenue)

---

### Section A: Introduction

---

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

<b>Programme or Project Information</b>	
<b>Name</b>	Housing Adaptation Grants Programme
<b>Detail</b>	Kildare County Council currently operates three types of Housing Grant Schemes:-Mobility Grants, Housing Adaptation for Disabled Persons & Housing Aid for Older People
<b>Responsible Body</b>	Kildare County Council
<b>Current Status</b>	Revenue Expenditure Being Incurred
<b>Start Date</b>	Scope of Audit 2013-2015 Housing Grants
<b>End Date</b>	Ongoing – Revenue Expenditure
<b>Overall Cost</b>	€6,334,141

## Programme Description

For Public Spending Code 2016 the Revenue programme chosen for in depth review was Kildare's Housing Adaptation Grant Schemes. Kildare County Council currently operates three types of Housing Adaptation Grant Schemes:-

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The three housing adaptation grant schemes were introduced in November 2007. Local Authorities play a key role in the housing adaptation grant process, as they are responsible for part-funding and administering the schemes. The terms and conditions for the three schemes are set out in the *Housing (adaptation grants for older people and people with a disability) Regulations, 2007 (SI No. 670 of 2007)*. More detailed administrative guidance for Local Authorities and standard application forms for each of the schemes have been issued by the Department of Housing, Planning, Community & Local Government.

The schemes vary slightly but include such criteria as:-

- Evidence of income
- Medical opinion on applicant.
- Tax compliance certificates from both the applicant and the contractor.
- Evidence of payment of Local Property Tax
- Submission of two quotations
- Certification of work when complete.

Kildare County Council obtains a report from an Occupational Therapist (OT) for Mobility Grants and Housing Adaptation Grants for Disabled Persons. Two Occupational Therapist's are used and their services have been tendered in accordance with proper procurement.

Completed works are certified by the applicant, Kildare County Council's Architect's Department or an independent engineer. An allowance of €200 for engineer's costs is included in the grant amount if required.

The values of grants allocated in recent years are as follows:

**Table 1:**

Year	Disabled Persons	Mobility	Older Persons
2013	€ 1,198,795	€ 59,079	€ 893,187
2014	€ 1,078,350	€ 55,258	€ 531,564
2015	€ 1,850,524	€ 36,170	€ 631,214

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kildare County Council Internal Audit Unit has completed a Programme Logic Model (PLM) for the Housing Grant Schemes in operation in Kildare County Council. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Input	Activities	Output	Outcome
<p>To administer three Housing Adaptation Grant schemes under the <i>Housing (Adaptation Grants for Older People and People With A Disability), Regulations 2007</i>, which were amended by new Regulations in 2014.</p>	<p>Funding from the Department</p> <p>Kildare County Council Budget Funding</p> <p>Associated staff costs</p> <p>Housing I.T. in house system for tracking grants</p>	<p>Checking application forms, entering form on a database, cross referencing with previous applications</p> <p>Referrals to Occupational Therapist/Architect's Department</p> <p>Requesting quotations Calculating grant assistance</p> <p>Recommending to AO for grant approval and issuing approval letter</p> <p>Certification by Engineers / Architect</p> <p>Processing payments on receipt of all documentation</p> <p>Recouping monies due from the Department.</p>	<p>Number of grants provided by Kildare County Council</p>	<p>Enabling people to remain living independently in their own homes for as long as possible.</p> <p>Brings a positive impact on the local construction industry and on the improvement and sustainability of the national housing stock.</p> <p>Produces significant health benefits keeping people in familiar surroundings rather than moving them to long term residential care.</p> <p>Considerable benefit to the State as it is often a much lower cost solution to providing care in a nursing home or hospital.</p>

## Description of Programme Logic Model

### Objectives:

Kildare County Council operates the Housing Grants Scheme (consisting of Mobility Grants, Housing Adaptation for Disabled Persons and Housing Aid for Older People) to:

- (i) address mobility problems, primarily, but not exclusively, associated with ageing
- (ii) to assist in the carrying out of works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability who has an enduring physical, sensory, mental health or intellectual impairment and
- (iii) to assist older people living in poor housing conditions to have necessary repairs or improvements carried out.

These 3 schemes are administered by Local Authorities, under the *Housing (Adaptation Grants for Older People and People With A Disability), Regulations 2007*, which were amended by new Regulations in 2014.

### Inputs:

**Financial Inputs:** The primary input to the programme was funding by the Department of Housing, Planning, Community & Local Government. In addition to this the Local Authority part funds the grants from their revenue budget (See Table 1 for total expenditure in Kildare on this programme). On a national level the data on expenditure for 2016 details only the funding provided directly from the Department and the Local Property Tax allocation. The full spend for 2016 for housing adaptation grants was €50m. Of this total €31.78m was provided directly by the Department of Housing, Planning, Community and Local Government, €10m was provided by Local Authorities from their own funds and €8.27m was provided from Local Property Tax allocation, in lieu of Exchequer funding.

**Human Inputs:** The Housing Grants Department team consists of one Administrative Officer, one Staff Officer, one Assistant Staff Officer and two Clerical Officers.

**System Inputs:** The Housing Grants Department have a written procedure manual on the administration of grants. They also use an in house computer system for logging, tracking and recording grants, supported by Kildare County Council's I.T. Dept.

## Activities:

There are a number of key activities carried out through the programme including:

1. Checking application forms
2. Entering applications on a database and cross referencing with previous applications
3. Referrals to Occupational Therapist for assessment or to Architect's Department for inspection
4. Requesting quotations for works
5. Calculating grant assistance
6. Recommendation to AO and Order to Senior Executive Officer for grant approval.
7. Issue approval letter
8. Certification by Engineers / Architect on works complete
9. Processing payments on receipt of all documentation
10. Recouping monies due from the Department

## Outputs:

The number of grants provided by Kildare County Council for the period 2013-2015 was as follows:

**Table 2**

	Disabled Persons	Mobility	Older Persons
Year	No.	No.	No.
2013	164	15	143
2014	131	12	124
2015	209	7	122

## Outcomes:

The envisaged outcome of the programme is to provide assistance to applicants who require grant aid to make housing suitable for a person with a physical, sensory or intellectual disability or mental health difficulty to live in, address mobility problems in the home and to improve the condition of an older person's home. It is acknowledged that the grants play a significant role in allowing people to remain living in their own homes for as long as possible.

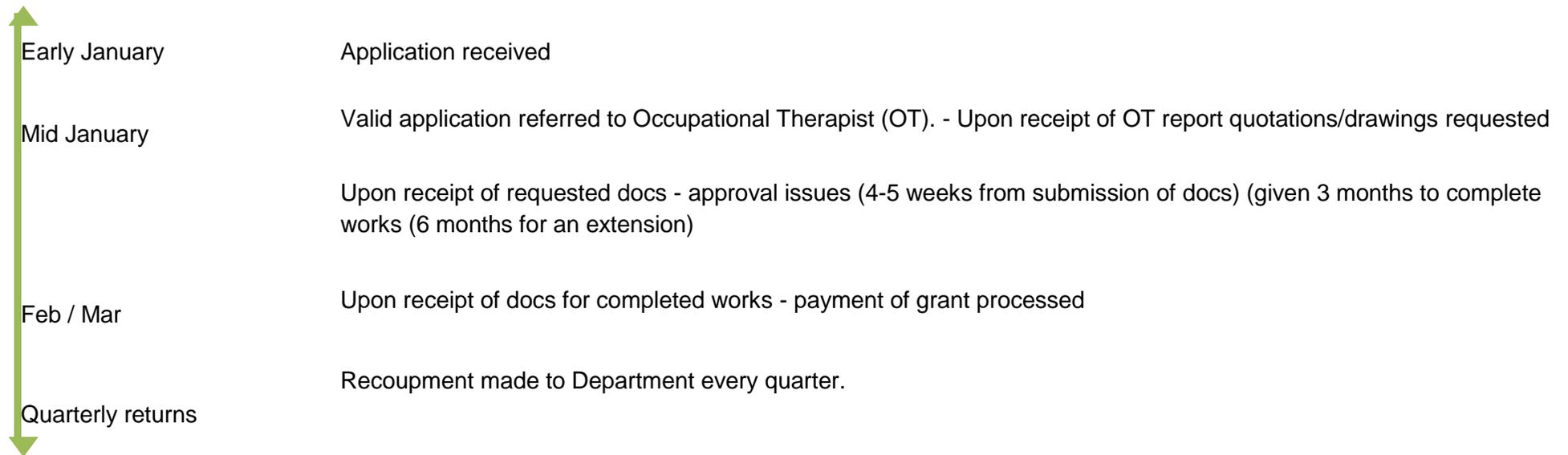
A research study undertaken both by the National Disability Authority and the Centre for Housing Research highlighted the very positive impact the grant schemes have on grant recipients. The study also reported that the schemes have a positive impact on the local construction industry and on the improvement and sustainability of the national housing stock. The benefit of grant aid help is to keep people living independently at home for longer than would otherwise be possible. Numerous international studies have shown that the vast majority of people want to stay living in their homes for as long as possible, amongst family and friends leading to better community cohesion.

Most medical professionals would agree that there are significant health benefits keeping people in familiar surroundings rather than moving them to long term residential care which offers considerable benefit to the state as it is often a much lower cost solution to providing for their care needs in a nursing home or hospital setting.

---

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

The following section tracks the grant application process from inception to conclusion in term of major programme milestones. Each application should have a 4-6 week turnaround. Sample outlines below:



It should be noted that the above is an estimation of process. Revenue expenditure time lines are ongoing 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 Grant Schemes programme.

<b>Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Application Forms	A comprehensive application form is available for each of the 3 grants.
Information leaflets	The leaflet details information on the conditions of the schemes
Procedure Manual	Procedure manual is in use for each of the 3 schemes
Recoupment forms	Internal Audit inspected the recoupment forms
Audit Report 2016	Internal Audit completed a full audit on the administration of grants for Kildare County Council for period 2013-2015
Recommendation Tracker	Recommendations were made and agreed with management and are followed up for completion by Internal Audit
FMS System Agresso – Financial Reports	Expenditure and income details for revenue job codes relevant to these schemes

**Key Document 1: Application Form**

The application form is a standard template produced by the Department used across the Local Authority sector. This includes a declaration, a certificate from Medical professional, tax requirements in respect of housing aid and a checklist to assist the applicant. We found the form to be adequate.

**Key Document 2: Information Leaflet**

The information leaflet issues as part of the application form, it is a standard template produced by the Department used across the Local Authority sector. The leaflet details information on the conditions of the schemes including eligibility, purpose of the grant, level of the grant, tax requirements and appeals procedure. We found the leaflet to be adequate.

**Key Document 2: Procedure Manual**

The procedure document was reviewed. This manual includes step by step guidelines on grant application process.

**Key Document 4: Recoupment forms**

The recoupment form is a standard template produced by the Department used across the Local Authority sector. While we found the form to be adequate we suggested a separate form for recouping Occupational Therapist funds should be used. The Housing Department are currently in discussions with the Department on this matter.

**Key Document 5: Audit Report 2016**

A full Internal Audit report was carried out and presented to the Audit Committee and Management Team outlining any areas that needed attention. Seven recommendations were made in the Internal Audit report.

**Key Document 6: Recommendation Tracker**

Recommendations made in the Internal Audit report are followed up on a regular basis to ensure implementation. To date four have been completed, two are ongoing and one is not yet due for implementation.

**Key Document 7: FMS System Agresso – Financial Reports**

Expenditure and income details for relevant job codes were printed and used to verify that the figures contained were accurately reflected in the Council's Financial Management System. All were found to be in order.

## Section B - Step 4: Data Audit

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

Data Required	Use	Availability
FMS System Agresso – Financial Reports	Expenditure and income details for revenue job codes relevant to these schemes	Yes
Number of applications received	Evaluate the usage/demand for these schemes / Planning resources	Yes- Taken from Grants System
Number of grants paid out per year	Assist future budgeting	Yes – Agresso System
Key documents submitted by applicant on grant files e.g. confirmation of payment of LPT, Tax compliance from applicant and contractor, medical certs etc.	Assessing eligibility / Future audits	Yes, in the majority of files reviewed
Recoupment Forms & Returns made	To assess level of monies recoupable / Future audits	Yes – available on file
Reconciliation system – Grants v Recoupments	To reconcile grants paid to monies recouped / Future audits	Not to satisfactory level – Work ongoing with I.T department in relation to upgrading the current system

### Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the Housing Grants Schemes is readily available. Should further data be required then the Council will follow Department instructions and guidelines in this respect.

---

## Section B - Step 5: Key Evaluation Questions

---

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

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

Housing adaptation grant schemes were introduced by the Department of Housing, Planning, Community & Local Government in November 2007 and Local Authorities administer the schemes on their behalf. Initial appraisal for this programme was carried out at national level as part of the country's overall Housing Policy. Likewise the analysis and evaluation of the programme should be carried out at national level and the Council is only required to administer the schemes as part of the implementation of a national statutory instrument. Our audit found that written procedures were in place and being followed for grant administration, occupational therapists reports were provided promptly, all grant payments were approved by an authorised officer, recoupments were claimed promptly and all grants were well documented and filed.

**Audit Opinion:** In so far as the Council's compliance with the provision of housing grants which contributes to national policy implementation it is considered that the programme provides **Substantial Assurance** (see Appendix 1) that there is compliance with the Public Spending Code.

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

Yes. There are a number of criteria by which the success or otherwise of the programme can be measured in County Kildare and this is replicated nationally. Compilation of the necessary data is very straightforward using the management reporting framework already in place.

### **What improvements are recommended such that future processes and management are enhanced? Recommendation 1:**

Procedures to be put in place to track payments, claims and recoupments and reconciliation of same. Note - Steps have been taken already to address this issue.

### **Recommendation 2:**

While we found the recoupment form to be adequate we suggested a separate form for recouping Occupational Therapist funds should be used. Housing are currently in discussions with the Department on this matter.

---

## Section: In-Depth Check Summary

---

The following section presents a summary of the findings of this In-Depth Check on the Housing Adaptation Grants Programme

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

Housing adaptation grant schemes were introduced by the Department of Housing, Planning, Community & Local Government in November 2007 and Local Authorities administer the schemes on their behalf. Initial appraisal for this programme was carried out at national level as part of the country's overall Housing Policy. Likewise the analysis and evaluation of the programme should be carried out at national level and the Council is only required to administer the schemes as part of the implementation of a national statutory instrument. Our audit found that written procedures were in place and being followed for grant administration, occupational therapists reports were provided promptly, all grant payments were approved by an authorised officer, recouments were claimed promptly and all grants were well documented and filed.

**Audit Opinion:** In so far as the Council's compliance with the provision of housing grants which contributes to national policy implementation it is considered that the programme provides **Substantial Assurance** (see Appendix 1) that there is compliance with the Public Spending Code.

**Quality Assurance – In-Depth Check  
Project 2 (Capital)**

---

**Section A: Introduction**

---

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

<b>Programme or Project Information</b>	
<b>Name</b>	NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works
<b>Detail</b>	The Scheme involves remedial works to five bridges (2 in Offaly, 1 in Carlow, 1 in Kilkenny and 1 in Laois). The Bridge Rehabilitation works include the following: replacement of bridge parapets; concrete repairs; masonry repairs and repointing; bridge deck waterproofing; safety barrier installation; construction of rubbing strips; scour repair works; strengthening and replacement of structure and associated remedial works; diversion of services adjacent to bridges; traffic management; site clearance; demolition of structures
<b>Responsible Body</b>	Kildare County Council
<b>Current Status</b>	Capital Expenditure Being Incurred (Project is currently in Defects Correction Period with retention due to be released in January 2018)
<b>Start Date</b>	February 2015
<b>End Date</b>	Scheduled for completion in January 2018
<b>Overall Cost</b>	€2,167,530 as per contract

## **Project Description**

The Scheme involves remedial works to five bridges (two in Offaly, one in Carlow, one in Kilkenny and one in Laois).

The Bridge Rehabilitation works include the following: replacement of bridge parapets; concrete repairs; masonry repairs and repointing; bridge deck waterproofing; safety barrier installation; construction of rubbing strips; scour repair works; strengthening and replacement of structure and associated remedial works; diversion of services adjacent to bridges; traffic management; site clearance; demolition of structures.

The bridge structures to be rehabilitated are mainly over rivers/streams of which some are fish important. For bridge construction works over water the Contractor must comply with the guidelines outlined in the Department of the Marine & Natural Resources publication "*Fishery Guidelines for Local Authority Works*". Instream construction works were restricted to the period July to September 2016 inclusive. Access and working space at some bridge locations is restricted. Bridge sites contain both buried and overhead utilities/ services. All bridges are on national secondary roads and require speed restrictions and traffic management measures.

A consultant (Employer's Representative) was appointed by Transport Infrastructure Ireland (TII) to undertake Consultancy Services for Stages (i) to (v) of the rehabilitation of the five bridges. The contract was undertaken by Kildare County Council on behalf of Offaly, Carlow, Kilkenny and Laois County Councils in accordance with *the Local Government Act, 2001, Part 10, Section 85*.

The rehabilitation works were designed in accordance with the *National Roads Authority Design Manual for Roads and Bridges*.

## **Engineering Services Contract**

Tenders for the **Engineering Services Contract** were issued to five of the six TII framework participants on 10<sup>th</sup> February 2015 to be returned on 27<sup>th</sup> February 2015. On 27<sup>th</sup> February 2015, tenders were opened in accordance with the TII tender opening procedures. Five valid tenders were received.

The Bridge Management section of Kildare NRO carried out an assessment of the returned submissions in accordance with Section 9 of the *Instructions to Tenderers* on behalf of TII.

The Most Economically Advantageous Tender was identified and the successful consultant was appointed by Kildare County Council on behalf of TII based on a tender sum of €185,000 (excluding VAT).

## **Structural Investigation Contract**

The Tender process for the **Structural Investigation Contract** was conducted in accordance with Kildare County Council's Procurement Procedures. As the contract was estimated to be under €50,000, tenders were requested from three specialist contractors.

The suitability of Tenderers was checked by the Employer's Representative in accordance with the criteria for economic and financial standing, and of technical capability referred to in *Articles 54 of Directive 2004/17/EC* and *Articles 47 to 48 of Directive 2004/18/EC*. Health and Safety competence was checked by the Employer's Representative and Kildare NRO. The Most Economically Advantageous Tender (assessed in accordance with the award criteria laid out in the *Instruction for Tendering*) was identified and the successful consultant was appointed based on a tender sum of €42,340 (excluding VAT).

### **Ground Investigation Contract**

The Tender process for the **Ground Investigation Contract** was conducted in accordance with Kildare County Council's Procurement Procedures. As the contract was estimated to be under €50,000, tenders were requested from three specialist contractors.

The suitability of Tenderers was checked by the Employer's Representative in accordance with the criteria for economic and financial standing, and of technical capability referred to in *Articles 54 of Directive 2004/17/EC* and *Articles 47 to 48 of Directive 2004/18/EC*. Health and Safety competence was checked by the Employer's Representative and Kildare NRO. The Most Economically Advantageous Tender (assessed in accordance with the award criteria laid out in the *Instruction for Tendering*) was identified and the successful consultant was appointed based on a tender sum of €11,515.74 (excluding VAT).

### **Main Contract**

A tender process for the **main contract** was conducted in accordance with *SI 329 of 2006 'European Communities (Award of Public Authorities' Contracts), Restricted Procedure*. Kildare County Council published the prequalification documents for Kildare Bridges Rehabilitation Works Contract on the E-tenders website on the 14<sup>th</sup> May 2015. A return date of the 5<sup>th</sup> June 2015 for the submission of prequalification documents by applicants was set in accordance with *Article 38 of the EC 2004/18/EC*. This return date was subsequently extended to the 12<sup>th</sup> June 2015. In total, 13 contractors returned completed documents. On 29<sup>th</sup> July 2015 Kildare National Roads Office (NRO) in Naas carried out an assessment of the returned submissions to determine if the submissions met all the minimum criteria. The Kildare NRO in conjunction with South Dublin County Council subsequently assessed the submissions that had passed the minimum criteria and scored each of the submissions against a number of subheadings. The submissions were assessed in accordance with the requirements of the *Capital Works Management Framework Guidance Note GN 2.3.1, Suitability Assessment of Works Contractors, Restricted Procedure*. The number of candidates to proceed to tender stage was five.

Following the pre-qualification process, Kildare County Council invited Tenders for Leinster Bridges Rehabilitation Contract 2015: Part 1 on the 27<sup>th</sup> October, 2015. The Tender return date was extended to 27<sup>th</sup> November 2015.

Five Tenders were received. Kildare County Council opened the Tenders on Friday 27th November 2015 and the tendered lump sums given on the *Forms of Tender* (excluding VAT) were recorded. On the 27th November Kildare County Council forwarded the tenders to the Employer's Representative and requested that they undertake an assessment of the tender submissions and prepare a *Report on Tenders*.

The award criteria was based on (a) Pass / Fail assessment of the health and safety competence both as a Contractor and as a Project Supervisory Construction Stage (PSCS), followed by (b) 100% price based on the Most Economically Advantageous Tender (MEAT) analysis. The Most Economically Advantageous Tender was identified and the successful contractor was appointed based on a tender sum of €1,238,068.51 (excluding VAT).

A Chief Executive's Order was signed on 23<sup>rd</sup> May 2016 to accept the tender and to seal the contract documents.

The successful contractor was required to submit the following prior to the signing of contracts:

- Valid tax clearance certificate or C2
- Health & Safety Statement
- Confirmation of the implementation of the minimum standard conditions and pay rates of the Construction Industry or relevant other Industry
- Evidence of membership of a pension and sick pay scheme
- Current insurances – Public and Employers Liability, Motor and all risks where relevant.

#### **Other**

- A Project Manager was appointed to manage and control all aspects of the project on behalf of Kildare NRO.
- There is clear documentary evidence of agendas and minutes of regular Steering Group meetings that were held throughout the duration of the project. Milestones and other performance measurements were monitored and agreed at each meeting held.
- The project was expected to be completed within a timescale of 94 weeks. However, due to the deferral of appointment of a works contractor, design delays, protracted land owner negotiations and the issuing of a number of agreed main works contract change orders the timescale was extended by a further 12.5 months and additional costs were incurred. Table 1 details a schedule of agreed change orders (instructions by Kildare NRO for additional works to be carried out and the cost of same).

Table 1

Change Order No.	Description	Extension to date of substantial completion	Cost €
CO01	Watermain Diversion at Whitemill Bridge		13,751.16
CO02	Repair core holes in bridge soffits		460.00
CO03	Coring of bollards at Kilcormac Bridge		271.85
CO04	Noggus Bridge – Safety barrier at Access 2		4,562.50
CO05	Accesses change at Whitemill Bridge		0.00
CO06	Alteration to precast slab no. 4 at Whitemill Bridge		0.00
CO07	Works at Ch. 145. Access at Whitemill		20,730.89
CO08	Amendments to Eir layout at Whitemill Bridge		1,290.00
CO09	Extension to barrier working width at Noggus Bridge		2,089.40
CO10	Deleted items due to part-composite footway at		-3,250.70
CO11	Extend RCD/300/21 fence to Ch. 514m at Whitemill Bridge		1,028.43
CO12	Amend entrance at Ch 348m at Whitemill Bridge		0.00
CO13	Alterations for 2 lane traffic during Ploughing at Two Mile Bridge		109,696.07
CO14	Additional rehabilitation works at Two Mile Bridge	5.0	222,991.31
CO15	Omit safety barrier in east verge at Whitemill	1.0	-296.00
CO16	Filter drains to be topped with Cl. 505 Type B stone at Whitemill		0.00
CO17	Grout between upstream face of apron slab and sheet piles		0.00
CO18	Remove hedge CH. 555 – 615m at Whitemill	0.5	2,334.16

Change Order No.	Description	Extension to date of substantial completion	Cost €
CO19	Entrance to Thatch Cottage, Whitemill	0.4	2,110.00
CO20	Re-pave Deacon's entrance, Whitemill	0.4	6,076.50
CO21	Topsoil to west verge south of Whitemill Bridge	0.4	5,402.00
CO22	Pipe, headwall and infill ditch in west verge at Whitemill	2.0	12,483.94
CO23	New field access at Ch. 618m in west verge at Whitemill		3,883.44
CO24	Additional soffit repairs; extend abutments; replace land-drain	1.0	685.00
CO25	Structural surveys of Whitemills pub and ██████████ property		900.00
CO26	Replace limestone cladding with granite to east parapet at Whitemill	5.0	7,000.00
CO27	Install stockproof fencing at 4 corners of Ballyrahan Bridge	1.0	974.75
CO28	Whitemill – Works to pub car park	2.0	22,483.23
CO29	Whitemill – Omit TSM M124 road markings		-170.00
CO30	Ballyrahan – Relocate field gate and access	0.5	3,464.08
CO31	Whitemill – Raise level of 2 no. Watermain valve covers	0.2	216.49
CO32	Whitemill – Amend extg m/h to match verge slope	0.5	500.00
CO33	Whitemill – replace extg gate with RCD/300/1 fence	0.4	707.08
CO34	Whitemill – extend hard verge to parapet. Remove signs	0.3	591.60
CO35	Whitemill – increase road marking line width		327.50
	<b>Total (days)</b>	<b>20.6</b>	
	<b>Total (incl VAT)</b>		<b>503,139.46</b>

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Kildare County Council completed a Programme Logic Model (PLM) for the NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works. 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 carry out remedial works to five bridges (3 in Offaly, 1 in Carlow, 1 in Kilkenny and 1 in Laois).</p>	<p>Budgeted all in cost of €2,167,530</p> <p>Associated Staff costs</p> <p>Various systems</p>	<p>Tender assessment &amp; award</p> <p>Award of Contracts</p> <p>Administration Project</p> <p>management Monitoring</p> <p>progress</p>	<p>Rehabilitation of five bridges to a high quality</p>	<p>Provide safe bridges to connect regions, facilitating the movement of people, commuters, tourists and freight.</p> <p>Enable national economic, social and spatial development.</p> <p>Maintain infrastructural safety standards.</p> <p>Protect the asset value of the national road network.</p> <p>Extend and preserve the life and history of our bridge stock.</p>

## Description of Programme Logic Model

**Objectives:** The objective of the project was to rehabilitate Kilcormac and Noggus Bridge (Offaly), Ballyrahan Bridge (Kilkenny), Two Mile Bridge (Laois) and the replacement of the bridge deck of Whitemill Bridge (Carlow) and re-alignment of the N80 at this structure . All works were undertaken by Kildare County Council who were the lead authority under a *Section 85 Agreement (Local Government Act, 2001)* with the respective Local Authorities listed.

## Inputs:

**Financial Inputs:** The primary input to the programme is the capital funding of €2,167,530 which is provided by the sanctioning authority who are Transport Infrastructure Ireland (TII).

**Human Inputs:** The project team originally consisted of 1 Senior Executive Engineer, 2 Executive Engineers and 1 Administrative Officer. This subsequently changed to 1 Senior Executive Engineer, 2 Assistant Engineers and 1 Administrative Officer in April 2016

## System Inputs:

The systems used for Project Management of Bridges Rehabilitation Schemes are listed below.

System	Used for
Eirspan Bridge Management System	Bridge Inventory, Chronology & Inspection data. Generating reports of bridges requiring inspection and rehabilitation etc.
TII Project Reporting System (PRS)	Allocation of funds from TII
Agresso	Financial Management System
ISO 9001 Quality Management System	Document & Data control
TII Project Management Guidelines (where applicable)	Scheme Project Management

**Activities:** There are a number of key activities to be carried out throughout the project including tendering, assessing submitted tenders, awarding final contracts, liaising with contractors, monthly progress meetings, design review and approval, agreeing change orders, land liaison and third party liaison. In addition the contract must be project managed and administered during the rehabilitation works and upon completion a post project review should be carried out.

**Outputs:** Having carried out the identified activities using the inputs, the output of the project will be the rehabilitation of five bridges (2 in Offaly, 1 in Carlow, 1 in Kilkenny and 1 in Laois) to a high quality.

**Outcomes:** The envisaged outcomes of the project are to provide a high level of service to road users by ensuring that towns and villages remain connected. Bridges are an essential element of the national road network and contribute to national, economic, social and spatial development. By ensuring the bridges are rehabilitated to a high standard we are maintaining the integrity of the entire road network and therefore contributing to and enabling economic development. The movement of people, commuters, tourists and freight is further facilitated. The rehabilitation project maintains the safety of the bridges therefore reducing accidents. The rehabilitation project also protects the asset value of the national road network in addition to extending and preserving the life and history of our bridge stock. Poorly maintained roads constrain mobility, significantly raise vehicle operating costs, increase accident rates and insurance costs.

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

The following section tracks NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works from inception to conclusion in terms of major project milestones

<b>NRO1266 Part 1: Offaly, Carlow Kilkenny &amp; Laois Bridge Rehabilitation Contract</b>		
<b>Summary Timeline</b>		
<b>Project Stage</b>	<b>Milestones</b>	<b>Date</b>
Project Inception		2014
Engineering Services (TII)	Tendered	February 2015
	Completed	March 2015
Design Phase	Commenced	April 2015
	Completed	September 2015
Structural Investigation	Tendered	April 2015
	Awarded	May 2015
	Completed	September 2015
Ground Investigation	Tendered	April 2015
	Awarded	May 2015
	Completed	June 2015
Main Contract	Tendered	October 2015
	Awarded	May 2016
	Works Commenced	June 2016
	Substantial Completion	January 2017
	Defects Period	January 2018

---

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

---

The following section reviews the key documentation relating to appraisal, analysis and evaluation for NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Contractor Procurement / Report on Tenders	Contractor Procurement process examined including Contract Notice, Completed Suitability Questionnaires, Tenders and Report on Tenders.
Letter of acceptance / Main Contract	Signed on behalf of NRA / The final awarded contract for the rehabilitation project
Chief Executive Order	A Chief Executive's Order was signed on 23 <sup>rd</sup> May 2016 to accept the tender and to seal the contract documents
Agendas & Minutes of meetings	Team meetings held between May 2016 and December 2016
Change Orders	Schedule of agreed change orders (instructions by Kildare NRO for additional works to be carried out and the cost of same)
Final Account Valuation	Penultimate contract certificate provided by the Employer's Representative ( final certificate in advance of release of retention )

### **Key Document 1: Contractor Procurement/Report on Tenders**

The main works contractor was procured using the restricted procedures set out in the *European Communities (Award of Public Authorities Contracts) Regulations 2006*. Competitive tendering was required for this contract.

In cases where contracts were estimated to be under €50,000 tenders were requested from three specialist contractors.

In all cases the tender process was conducted in accordance with Kildare County Councils tendering procurement procedures.

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

### **Key Document 2: Letter of acceptance / Main Contract**

The letter of acceptance to the contractors verifying the acceptance of the Tender was reviewed along with the Main Contract (Public Works Contract for Minor Building and Civil Engineering Works Designed by the Employer).

### **Key Document 3: Chief Executive Order**

The Chief Executive Order was signed on the 23<sup>rd</sup> May 2016 to accept the tender and to seal the contract documents in accordance with procedures.

### **Key Document 4: Agendas / Minutes of Meetings**

There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities.

The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting.

### **Key Document 5: Change Orders**

There are a number of change orders outlined in Table 1. Each has been properly processed and referred to Transport Infrastructure Ireland (TII) for formal approval. There is documentary evidence to verify this.

### **Key Document 6: Final Account Valuation**

Penultimate contract certificate provided by the Employer's Representative (final certificate in advance of release of retention).

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Total project outturn versus budget	Assess project appraisal and management overall	Yes
Actual completion date versus contract completion date	<p style="text-align: center;">Assess whether contract period was appropriate for works involved</p> <p style="text-align: center;">Assess whether the design was robust.</p> <p style="text-align: center;">Assess whether the contractor had all the necessary information to allow him to build the works</p> <p style="text-align: center;">Assess whether the contract documents were robust</p>	Yes
<p>Inspection by the Employer's Representative undertaken in advance of expiry of defects correction period (12 months)</p>	Assessing works	Yes

### Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the project is readily available. Proposed next steps will involve regular and programmed inspections of the bridge structures to ensure that further significant intervention, in terms of bridge rehabilitation, is mitigated against. In addition, it is proposed that annual routine inspections and associated preventative maintenance is undertaken.

---

## Section B - Step 5: Key Evaluation Questions

---

The following section looks at the key evaluation questions for NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works based on the findings from the previous sections of this report.

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

Yes – The project is in line with the standards:

The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006. In cases where contracts were estimated to be under €50,000, tenders were requested from three specialist contractors. The tender process was conducted in accordance with Kildare County Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of all contractors for this project. There is documentary evidence to verify that all tenders were advertised and assessed in accordance with the relevant legislation. The Chief Executive Order was signed on the 23<sup>rd</sup> May 2016 in accordance with procedures. There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities. The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting. There are a number of change orders, each has been properly processed and referred to Transport Infrastructure Ireland for formal approval and the relevant documentation is available to verify this.

**Audit Opinion:** It is the opinion of Internal Audit that the NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works is in **substantial** compliance with the requirements of 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 scheme are on schedule to be realised. There were additional costs incurred over the tender price. All the extra costs were documented through change orders, approved and explained prior to their completion. The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice.

**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 are a number of criteria by which the success or otherwise of the project can be measured. Compilation of the necessary data is relatively straightforward using the management reporting framework already in place throughout the organisation.

**What improvements are recommended such that future processes and management are enhanced? Recommendation 1:**

Notwithstanding the audit opinion above, it is important that all relevant Council expenditure is in substantial compliance with the Public Spending Code. Staff should be reminded that compliance with the Code needs to underpin every stage of the project life cycle. Training should also be provided for relevant staff to ensure substantial compliance with the Public Spending Code in all instances. The checklists used in the Public Spending Code should be used as reference documents by all staff undertaking works to which the terms of the Public Spending Code may apply.

**Recommendation 2:**

The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice. We highlighted this issue at the early stages of the in-depth check and steps have since been taken to rectify this matter. The issues identified arose from administrative errors only. Internal Audit are satisfied that there are no financial irregularities on this project. We recommend that Agresso FMS accounts should be balanced on a quarterly basis and cross checked with the relevant project managers to ensure that all projects are being accounted for accurately.

**Recommendation 3:**

A post project review should be carried out on the NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works as soon as possible in order to assess the overall success of the project.

---

## Section: In-Depth Check Summary

---

The following section presents a summary of the findings of this In-Depth Check on NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works.

### Summary of In-Depth Check

The Scheme involves remedial works to five bridges (2 in Offaly, 1 in Carlow, 1 in Kilkenny and 1 in Laois).

The Bridge Rehabilitation works include the following: replacement of bridge parapets; concrete repairs; masonry repairs and repointing; bridge deck waterproofing; safety barrier installation; construction of rubbing strips; scour repair works; strengthening and replacement of structure and associated remedial works; diversion of services adjacent to bridges; traffic management; site clearance; demolition of structures. The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006. In cases where contracts were estimated to be under €50,000, tenders were requested from three specialist contractors. The tender process was conducted in accordance with Kildare County Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of all contractors for this project. There is documentary evidence to verify that all tenders were advertised and assessed in accordance with the relevant legislation. The Chief Executive Order was signed on the 23<sup>rd</sup> May 2016 in accordance with procedures. There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities. The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting. There are a number of change orders, each has been properly processed and referred to Transport Infrastructure Ireland for formal approval and the relevant documentation is available to verify this.

**Audit Opinion:** It is the opinion of Internal Audit that the NRO 1266 Part 1 – Offaly, Carlow, Kilkenny & Laois Bridge Rehabilitation Works is in **substantial** compliance with the requirements of 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 scheme are on schedule to be realised. There were additional costs incurred over the tender price. All the extra costs were documented through change orders, approved and explained prior to their completion. The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice.

**Quality Assurance – In-Depth Check**  
**Project 3 (Capital)**

---

**Section A: Introduction**

---

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

<b>Programme or Project Information</b>	
<b>Name</b>	NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works
<b>Detail</b>	The Scheme involves the rehabilitation of three bridges in Longford, two bridges in Meath and one in Roscommon. The works involve the following: traffic diversions, traffic management systems, liaison with relevant third parties, speed restrictions, structural surveys, temporary and permanent diversion of services, site clearance, service ducting, etc.
<b>Responsible Body</b>	Kildare County Council
<b>Current Status</b>	Capital Expenditure Being Incurred (Project is currently in Defects Correction Period with retention due to be released in September 2017)
<b>Start Date</b>	February 2015
<b>End Date</b>	Scheduled for completion by September 2017
<b>Overall Cost</b>	€2,916,171 ( to Date )

## Project Description

The Scheme involves rehabilitation of three bridges in Longford, two bridges in Meath and one in Roscommon.

The works involve the following: traffic diversions, traffic management systems, liaison with relevant third parties, speed restrictions, structural surveys, temporary and permanent diversion of services, site clearance, service ducting, etc.

The bridge structures to be rehabilitated are mainly over rivers/streams of which some are fish important. For bridge construction works over water the Contractor must comply with the guidelines outlined in the Department of the Marine & Natural Resources publication "Fishery Guidelines for Local Authority Works". Instream construction works had to be restricted to the period July to September, 2016 inclusive. Access and working space at some bridge locations was restricted. Bridge sites contain both buried and overhead utilities/ services. All bridges are on national secondary roads and require speed restrictions and traffic management measures.

A consultant (Employer's Representative) was appointed by Transport Infrastructure Ireland (TII), to undertake Consultancy Services for Stages (i) to (v) of the rehabilitation of the bridges. The contract was undertaken by Kildare County Council on behalf of on behalf of Longford, Meath and Roscommon County Councils in accordance with the Local Government Act, 2001, Part 10, Section 85.

The rehabilitation works were designed in accordance with the National Roads Authority Design Manual for Roads and Bridges.

## Engineering Services Contract

Tenders for the **Engineering Services Contract** were issued to five of the six TII framework participants on 10th February 2015 to be returned on 27th February 2015. On 27th February 2015, tenders were opened in accordance with the TII tender opening procedures. Five valid tenders were received.

The Bridge Management section of Kildare National Roads Office carried out an assessment of the returned submissions in accordance with Section 9 of the Instructions to Tenderers on behalf of TII. The Most Economically Advantageous Tender was identified and the successful consultant was appointed by Kildare County Council on behalf of TII based on a tender sum of €185,000 (excluding VAT).

## Structural Investigation Contract

The Tender process for the **Structural Investigation Contract** was conducted in accordance with Kildare County Council's Procurement Procedures. As the contract was estimated to be under €50,000, tenders were requested from 3 specialist contractors.

The suitability of Tenderers was checked by the Employer's Representative in accordance with the criteria for economic and financial standing, and of technical capability referred to in Articles 54 of Directive 2004/17/EC or in Articles 47 to 48 of Directive 2004/18/EC.

Health and Safety competence was checked by the Employer's Representative and Kildare NRO. The Most Economically Advantageous Tender (assessed in accordance with the award criteria laid out in the Instruction for Tendering) was identified and the successful consultant was appointed based on a tender sum of €27,125.00 (excluding VAT).

## Ground Investigation Contract

The Tender process for the **Ground Investigation Contract** was conducted in accordance with Kildare County Council's Procurement Procedures. As the contract was estimated to be under €50,000, tenders were requested from three specialist contractors.

The suitability of Tenderers was checked by the Employer's Representative in accordance with the criteria for economic and financial standing, and of technical capability referred to in Articles 54 of Directive 2004/17/EC and Articles 47 to 48 of Directive 2004/18/EC. Health and Safety competence was checked by the Employer's Representative and Kildare NRO. The Most Economically Advantageous Tender (assessed in accordance with the award criteria laid out in the Instruction for Tendering) was identified and the successful consultant was appointed based on a tender sum of €57,013.34 (excluding VAT).

## Main Contract

The tender process for the **main contract** was conducted in accordance with SI 329 of 2006 'European Communities (Award of Public Authorities' Contracts), Restricted Procedure. Kildare County Council published the prequalification documents for Longford, Meath and Roscommon Bridges Rehabilitation Works Contract 2015, on the E-tenders website on the 14th May 2015. A return date of the 5th June 2015 for the submission of prequalification documents by applicants was set in accordance with Article 38 of the EC 2004/18/EC. This return date was subsequently extended to the 12th June 2015. In total, 10 contractors returned completed documents. On 29th July 2015 Kildare National Roads Office in Naas carried out a Stage 1 (Step 1) assessment of the returned submissions to determine if the submissions met all the minimum criteria. The Kildare NRO in conjunction with Tramore House RDO subsequently assessed the submissions that had passed the minimum criteria and scored each of the submissions against a number of subheadings. The submissions have been assessed in accordance with the requirements of the Capital Works Management Framework Guidance Note GN 2.3.1, Suitability Assessment of Works Contractors, Restricted Procedure. The number of candidates to proceed to tender stage was five.

Following the pre-qualification process, Kildare County Council invited Tenders for Leinster Bridges Rehabilitation Contract 2015: Part 2 on the 27th October 2015. The Tender return date was extended to 27th November 2015.

Five Tenders were received. Kildare County Council opened the Tenders on Friday 27th November, 2015 and the tendered lump sums given on the Forms of Tender (excluding VAT) were recorded. On the 27th November Kildare County Council forwarded the tenders to the Employer's Representative and requested that they undertake an assessment of the tender submissions and prepare a Report on Tenders.

The award criteria was based on (a) Pass / Fail assessment of the health and safety competence both as a Contractor and as a Project Supervisory Construction Stage (PSCS), followed by (b) 100% price

based on the Most Economically Advantageous Tender (MEAT) analysis. The Most Economically Advantageous Tender was identified and the successful contractor was appointed based on a tender sum of €1,724,422.85 (excluding VAT).

A Chief Executive's Order was signed on 22nd January 2016 to accept the tender and to seal the contract documents.

The successful contractor was required to submit the following prior to the signing of contracts:

- Valid tax clearance certificate or C2
- Health & Safety Statement
- Confirmation of the implementation of the minimum standard conditions and pay rates of the Construction Industry or relevant other Industry
- Evidence of membership of a pension and sick pay scheme
- Current insurances – Public and Employer's Liability, Motor and all risks where relevant.

### Other

- A Project Manager was appointed to manage and control all aspects of the project on behalf of Kildare NRO.
- There is clear documentary evidence of agendas and minutes of regular Steering Group meetings that were held throughout the duration of the project. Milestones and other performance measurements were monitored and agreed at each meeting held.
- The project was expected to be completed within a timescale of 94 weeks. However, due to the deferral of appointment of a works contractor, design delays, protracted land owner negotiations and the issuing of a number of agreed main works contract change orders the timescale was extended by a further 8.5 months and additional costs were incurred. Table 1 details a schedule of agreed change orders (instructions by Kildare NRO for additional works to be carried out and the cost of same).

**Table 1**

<b>Change Order No.</b>	<b>Description</b>	<b>Extension to date of substantial completion</b>	<b>Cost €</b>
CO2	Instruction to locally remove pebble dash finish to the abutment to accommodate the new corbels		2,285.44
CO6	Additional excavation to new wingwall foundations		5,615.07
CO8	ESB accommodation works		26,340.32
CO9	New consumer connections to watermain		8,896.04
CO10	Training wall ope and outfall detail		8,896.04
CO14	Accommodation works		2,237.87
CO12	Navigational channel closure and requirements	6.0	19,602.34
CO17	Watermain diversion and additional works	10.0	69,251.32
CO16	Process payment for POIQ officer (Eir)	15.0	32,027.27
CO25	Relocation of 2 nr manholes due to wingwall clash	15.0	1,655.24
CO20	Connection of piped water spring to manhole of road drainage	15.6	1,500.00
CO13	Removal of pillar, walls of dung pit, etc. Owenroe	15.9	1,002.44
CO28	Masonry cladding double triangle wall ties	16.4	2,090.00
CO27	Stabilisation works to existing external wall	18.4	28,701.40
CO26	MT1 mesh & slurry combined with 25mm reg course	20.4	61,468.40
CO19	Trial hole on watermain " Ch50m	20.6	463.26
CO34	Additional lighting columns work	20.6	16,197.80
CO18	Additional rehabilitation works	20.6	10,279.46
CO11	Additional watermain investigation works	20.6	1,254.66
CO15	Watermain revised detail	21.6	4,797.00
CO21	Capping stones to eastern parapet	22.6	12,635.34
CO23	Extra over costs raising western causeway with existing stone	22.6	5,720.00
CO24	Masonry repairs to existing western parapet	22.6	10,919.15

Change Order No.	Description	Extension to date of substantial completion	Cost €
CO31	Removal of existing cats eyes	23.6	1,409.89
CO32	Revised wall cap similar to Knocakanboy Bridge E.O. costs	26.6	13,812.10
CO33	Steel plate protection to ESB ducts	26.6	2,772.75
CO29	Additional N52 diversion signs	26.6	647.86
CO30	Additional N55 diversion signs	26.6	235.22
CO35	Additional signage	26.6	4,704.24
CO36	Additional footway to western footway Ch280 - 283m - Owenroe	26.6	384.00
CO37	Installation of mesh above watermain & kiosk to AV - Owenroe	27.6	2,093.25
CO38	Alternative (Lower) kerb in west footway over arch - Owenroe	27.6	153.00
CO40	Rise gully grate, additional tar & CI804 – [REDACTED] -Owenroe	27.6	331.24
CO41	Reinstatement to surface water pipe at – [REDACTED] - Owenroe	27.9	1,836.93
CO42	Provision of NHL5 lime mortar for raising western wall - Owenroe	28.4	2,520.00
CO43	Additional accommodation works for [REDACTED] - Owenroe	30.4	6,388.85
CO44	Extra over costs for square stones to east face of arch & buttresses	30.9	950.00
CO45	Additional ESB ducting in [REDACTED] field - Owenroe	32.9	15,038.26
CO46	Additional surfacing works including [REDACTED] car park	35.9	15,373.03
CO47	Concrete reinstatement within [REDACTED] yard - Owenroe	35.9	2,727.95
CO48	Replacement of ESB kiosk - Owenroe	35.9	735.86
CO49	Replace post and rail fence with RCD 300/21	37.9	4,053.00
CO50	Gate alterations and access track works in [REDACTED] field	38.9	500.00
CO51	Additional landowner works - [REDACTED]	39.9	1,724.50
	Total Days	39.9	
	Total (incl VAT)		458,167.44

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Kildare County Council completed a Programme Logic Model (PLM) for the NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works. 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 carry out rehabilitation work to five bridges (3 in Longford, 2 in Meath and 1 in Roscommon)</p>	<p>Budgeted all in cost of €2,916,171 ( to Date )</p> <p>Associated Staff Costs</p> <p>Various systems</p>	<p>Tender assessment &amp; award</p> <p>Award of Contracts</p> <p>Administration</p> <p>Project management</p> <p>Monitoring progress</p>	<p>Rehabilitation of five bridges to a high quality</p>	<p>Provide safe bridges to connect regions, facilitating the movement of people, commuters, tourists and freight.</p> <p>Enable national economic, social and spatial development.</p> <p>Maintain infrastructural safety standards.</p> <p>Protect the asset value of the national road network.</p> <p>Extend and preserve the life and history of our masonry arch bridge stock.</p>

## Description of Programme Logic Model

**Objectives:** The objective of the project was to undertake scour remedial works at Lanesborough Bridge (Roscommon), Bridge strengthening and rehabilitation works at Fowlards Bridge (Longford), Bridge replacement at Knockanboy Bridge (Longford), Bridge rehabilitation at Cloondara Bridge (Longford), bridge widening and N52 re-alignment at Owenroe Bridge (Meath) and bridge replacement and N52 re-alignment at Siddan Bridge (Meath). All works were undertaken by Kildare County Council who were the lead authority under a *Section 85 Agreement (Local Government Act, 2001)* with the respective Local Authorities listed.

### Inputs:

**Financial Inputs:** The primary input to the programme is the capital funding of €2,916,171 ( to Date )which will be provided by the sanctioning authority who are Transport Infrastructure Ireland (TII).

**Human Inputs:** The project team originally consisted of 1 Senior Executive Engineer, 2 Executive Engineers and 1 Administrative Officer. This subsequently changed to 1 Senior Executive Engineer, 2 Assistant Engineers and 1 Administrative Officer in April 2016

**System Inputs:** The systems used for Project Management of Bridges Rehabilitation Schemes are listed below.

System	Used for
Eirspan Bridge Management System	Bridge Inventory, Chronology & Inspection data. Generating reports of bridges requiring inspection and rehabilitation etc.
TII Project Reporting System (PRS)	Allocation of funds from TII
Agresso	Financial Management System
ISO 9001 Quality Management System	Document & Data control
TII Project Management Guidelines (where applicable)	Scheme Project Management

**Activities:** There are a number of key activities to be carried out throughout the project including tendering, assessing submitted tenders, awarding final contracts, liaising with contractors, monthly progress meetings, design review and approval, agreeing change orders, land liaison and third party liaison. In addition the contract must be project managed and administered during the rehabilitation works and upon completion a post project review should be carried out.

**Outputs:** Having carried out the identified activities using the inputs, the output of the project will be the rehabilitation of six bridges (3 in Longford, 2 in Meath and 1 in Roscommon) to a high quality.

**Outcomes:** The envisaged outcomes of the project are to provide a high level of service to road users by ensuring that towns and villages remain connected. Bridges are an essential element of the national road network and contribute to national, economic, social and spatial development. By ensuring the bridges are rehabilitated to a high standard we are maintaining the integrity of the entire road network and therefore contributing to and enabling economic development. The movement of people, commuters, tourists and freight is further facilitated. The rehabilitation project maintains the safety of the bridges therefore reducing accidents. The rehabilitation project also protects the asset value of the national road network in addition to extending and preserving the life and history of our bridge stock. Poorly maintained roads constrain mobility, significantly raise vehicle operating costs, increase accident rates and insurance costs.

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

The following section tracks NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works from inception to conclusion in terms of major project/programme milestones

<b>NRO1266 Part 2: Longford, Meath &amp; Roscommon Bridge Rehabilitation Contract</b>		
<b>Summary Timeline</b>		
<b>Project Stage</b>	<b>Milestones</b>	<b>Date</b>
Project Inception		2014
Engineering Services (TII)	Tendered	February 2015
	Completed	March 2015
Design Phase	Commenced	April 2015
	Completed	September 2015
Structural Investigation	Tendered	April 2015
	Awarded	May 2015
	Completed	August 2015
Ground Investigation	Tendered	April 2015
	Awarded	May 2015
	Completed	August 2015
Main Contract	Tendered	October 2015
	Awarded	January 2016
	Works Commenced	February 2016
	Substantial Completion	September 2016
	Defects Period	September 2017

---

---

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Contractor Procurement / Report on Tenders	Contractor Procurement process examined including Contract Notice, Completed Suitability Questionnaires, Tenders and Report on Tenders.
Letter of acceptance / Main Contract	Signed on behalf of NRA / The final awarded contract for the rehabilitation project
Chief Executive Order	A Chief Executive's Order was signed on 22nd January 2016 to accept the tender and to seal the contract documents
Minutes of meetings	Team meetings held between February 2016 and September 2016
Change Orders	Schedule of agreed change orders (instructions by Kildare NRO for additional works to be carried out and the cost of same)
Final Account Valuation	Penultimate contract certificate provided by the Employer's Representative ( final certificate in advance of release of retention )

## **Key Document 1: Contractor Procurement/Report on Tenders**

The main works contractor was procured using the restricted procedures set out in the *European Communities (Award of Public Authorities Contracts) Regulations 2006*. Competitive tendering was required for this contract.

In cases where contracts were estimated to be under €50,000 tenders were requested from three specialist contractors.

In all cases the tender process was conducted in accordance with Kildare County Councils tendering procurement procedures.

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

## **Key Document 2: Letter of acceptance / Main Contract**

The letter of acceptance to the contractors verifying the acceptance of the Tender was reviewed along with the Main Contract (Public Works Contract for Minor Building and Civil Engineering Works Designed by the Employer).

## **Key Document 3: Chief Executive Order**

The Chief Executive Order was signed on the 22<sup>nd</sup> January 2016 to accept the tender and to seal the contract documents in accordance with procedures.

## **Key Document 4: Agendas / Minutes of Meetings**

There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities.

The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting.

### **Key Document 5: Change Orders**

There are a number of change orders outlined in Table 1. Each has been properly processed and referred to Transport Infrastructure Ireland (TII) for formal approval. There is documentary evidence to verify this.

There are a number of change orders outlined in Table 1. Each has been properly processed and referred to Transport Infrastructure Ireland (TII) for formal approval. Back up documentation for these change orders was made available during the review.

### **Key Document 6: Final Account Valuation**

Penultimate contract certificate provided by the Employer's Representative (final certificate in advance of release of retention).

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Total project outturn versus budget	Assess project appraisal and management overall	Yes
Actual completion date versus contract completion date	<p style="text-align: center;">Assess whether contract period was appropriate for works involved</p> <p style="text-align: center;">Assess whether the design was robust.</p> <p style="text-align: center;">Assess whether the contractor had all the necessary information to allow him to build the works</p> <p style="text-align: center;">Assess whether the contract documents were robust</p>	Yes
Final inspection by the Employer's Representative undertaken in advance of expiry of defects correction period (12 months)	Assessing works	Yes

### Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the project is readily available. Proposed next steps will involve regular and programmed inspections of the bridge structures to ensure that further significant intervention, in terms of bridge rehabilitation, is mitigated against. In addition, it is proposed that annual routine inspections and associated preventative maintenance is undertaken.

---

---

## Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works based on the findings from the previous sections of this report.

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

Yes – The project is in line with the standards:

The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006. In cases where contracts were estimated to be under €50,000, tenders were requested from three specialist contractors. The tender process was conducted in accordance with Kildare County Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of all contractors for this project. There is documentary evidence to verify that all tenders were advertised and assessed in accordance with the relevant legislation. The Chief Executive Order was signed on the 22<sup>nd</sup> January 2016 in accordance with procedures. There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities. The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting. There are a number of change orders, each has been properly processed and referred to Transport Infrastructure Ireland for formal approval and the relevant documentation is available to verify this.

**Audit Opinion:** It is the opinion of Internal Audit that the NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works is in **substantial** compliance with the requirements of 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 scheme are on schedule to be realised. There were additional costs incurred over the tender price. All the extra costs were documented through change orders, approved and explained prior to their completion. The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice.

## **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 are a number of criteria by which the success or otherwise of the project can be measured. Compilation of the necessary data is relatively straightforward using the management reporting framework already in place throughout the organisation.

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

### **Recommendation 1:**

Notwithstanding the audit opinion above, it is important that all relevant council expenditure is in substantial compliance with the Public Spending Code. Staff should be reminded that compliance with the code needs to underpin every stage of the project life cycle. Training should also be provided for relevant staff to ensure substantial compliance with the Public Spending Code in all instances. The checklists used in the Public Spending Code should be used as reference documents by all staff undertaking works to which the terms of the Public Spending Code may apply.

### **Recommendation 2:**

The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice. We highlighted this issue at the early stages of the in-depth check and steps have since been taken to rectify this matter. The issues identified arose from administrative errors only. Internal Audit are satisfied that there are no financial irregularities on this project. We recommend that Agresso FMS accounts should be balanced on a quarterly basis and cross checked with the relevant project managers to ensure that all projects are being accounted for accurately.

### **Recommendation 3:**

A post project review should be carried out on the NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works as soon as possible in order to assess the overall success of the project.

---

---

## Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works.

### Summary of In-Depth Check

The Scheme involves remedial works to five bridges (3 in Longford, 2 in Meath and 1 in Roscommon).

The Bridge Rehabilitation works include the following: traffic diversions, traffic management systems, liaison with relevant third parties, speed restrictions, structural surveys, temporary and permanent diversion of services, site clearance, service ducting, etc. The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006. In cases where contracts were estimated to be under €50,000, tenders were requested from three specialist contractors. The tender process was conducted in accordance with Kildare County Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of all contractors for this project. There is documentary evidence to verify that all tenders were advertised and assessed in accordance with the relevant legislation. The Chief Executive Order was signed on the 22<sup>nd</sup> January 2016 in accordance with procedures. There is clear documentary evidence of agendas and minutes of regular meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed and actions required along with assigned responsibilities. The minutes show that matters such as Health & Safety, Traffic Management, Environmental issues, Communications, Progress and financial issues were discussed at every meeting. There are a number of change orders, each has been properly processed and referred to Transport Infrastructure Ireland for formal approval and the relevant documentation is available to verify this.

**Audit Opinion:** It is the opinion of Internal Audit that the NRO 1266 Part 2 – Longford, Meath & Roscommon Bridge Rehabilitation Works is in **substantial** compliance with the requirements of 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 scheme are on schedule to be realised. There were additional costs incurred over the tender price. All the extra costs were documented through change orders, approved and explained prior to their completion. The review highlighted issues regarding the administration of the Agresso Financial Management System. On analysis, it emerged that some expenditure & incomes were not coded to the correct area in Agresso FMS which could lead to errors in reporting and would not be seen as best practice.

**Appendix 1**  
**Audit Assurance Categories and Criteria**

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
<b>SUBSTANTIAL</b>	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
<b>SATISFACTORY</b>	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.
<b>LIMITED</b>	Evaluation Opinion:	There is considerable risk that the system will fail to meet it's 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.
<b>UNACCEPTABLE</b>	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet it's 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.