



Kildare County Council

PUBLIC SPENDING CODE

Quality Assurance Report for 2020

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:

28th of May 2021

Introduction

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

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

Quality Assurance Procedure

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

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

The Quality Assurance process contains five steps:

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

Step 1 – Project Inventory

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

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

Category 1 – Expenditure being considered

Category 2 – Expenditure being incurred

Category 3 – Expenditure recently ended

Kildare County Council's inventory contains 150 projects/programmes with a total value of €917,649,873

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

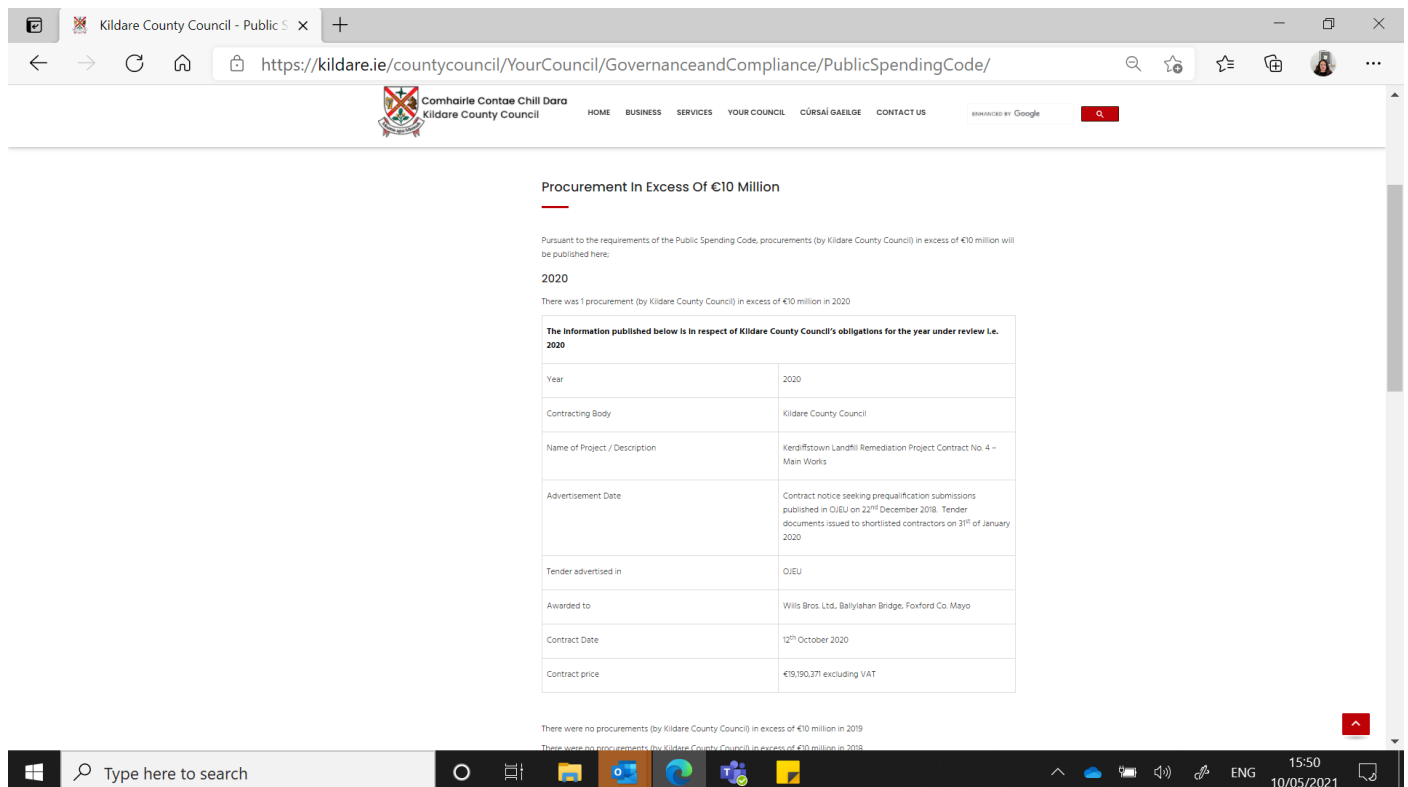
It should be noted that Irish Water became responsible for water services on 1st January 2014 (Water Services (No. 2) Act 2013). There is some water services expenditure in the "expenditure being incurred" table of the project inventory as Kildare County Council acts as an agent for Irish Water in accordance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

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

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

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

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



The screenshot shows a web browser window displaying the Kildare County Council website. The page title is "Procurement In Excess Of €10 Million". The content explains that procurements exceeding €10 million are published here. It states that there was 1 procurement in 2020. A table provides details for this procurement:

The information published below is in respect of Kildare County Council's obligations for the year under review i.e. 2020	
Year	2020
Contracting Body	Kildare County Council
Name of Project / Description	Kieriffstown Landfill Remediation Project Contract No. 4 – Main Works
Advertisement Date	Contract notice seeking prequalification submissions published in OJEU on 22 nd December 2019. Tender documents issued to shortlisted contractors on 31 st of January 2020
Tender advertised in	OJEU
Awarded to	Willis Bros Ltd, Ballyahan Bridge, Foxford Co. Mayo
Contract Date	12 th October 2020
Contract price	€19,190,371 excluding VAT

Below the table, it states: "There were no procurements (by Kildare County Council) in excess of €10 million in 2019." and "There were no procurements (by Kildare County Council) in excess of €10 million in 2018."

Step 3 – Checklist Completion

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

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

Checklist 2 – Capital Expenditure being considered – Appraisal and Approval

Checklist 3 – Current Expenditure being considered – Appraisal and Approval

Checklist 4 – Incurring Capital Expenditure

Checklist 5 – Incurring Current Expenditure

Checklist 6 – Capital Expenditure recently completed

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

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

Step 4 – In-depth Check

The Internal Audit Unit of Kildare County Council was assigned the task of completing the in-depth check. The guidance document states Internal Audit is required to carry out an in-depth check of 5% of the total of all capital projects on the project inventory over the three-year period 2018-2020.

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

2018 – Athy Community Library Capital Project - €4M

2019 – Social Housing Acquisitions – €83M

2020 – Prosperous Town Park - €830,000

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

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

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

2018 – Public Lighting - €3,729,926

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

2020 – Library Book Fund - €430,000

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

The total value of Kildare County Council's 2020 project inventory was €917,649,873 and the projects selected for an in-depth check were as follows:

Revenue Project Selected for In-Depth Check	
Project 1: Library Book Fund	
Value of Revenue Project selected	€430,000
Capital Projects Selected for In-Depth Check	
Project 2: Prosperous Town Park	
Value of Capital Project selected	€830,000

Project 1 Library Book Fund

(Revenue Expenditure)

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2020 current expenditure on the Libraries Book Fund.

The Book Fund is funded by Kildare County Council and is an annual programme which incorporates funding physical and digital collections for the library services, in addition to funding various reader development activities as part of Kildare's annual Right to Read Action Plan. The Book Fund budget for 2020 was €430,000 and 26,198 items of fiction and non-fiction book stock, DVDs, games, magazines, and journals were processed and supplied to branches in 2020. In addition, daily and weekly newspapers were supplied, during the period when libraries were open for browsing and lending. The Book Fund is allocated to the 15 library branches, Mobile Library and Local Studies for stock purchase, with the bulk of the Book Fund being spent centrally via acquisitions in Library HQ. The Acquisitions Librarian manages the spend on the Book Fund to ensure that all spending is achieved within the calendar year.

The supply of printed books and audio-visual material is purchased through the National Public Library Procurement Tender. Framework contracts are in place between the LGMA and successful suppliers for the supply of public library books and audio-visual material. Some specialist materials cannot be purchased through the National Public Library Procurement Tender and these materials are sourced either directly from the authors, publishers, or local bookshops. There is also LGMA managed Tenders for National Distribution Service and National eResources.

Internal Audit examined the procurement of the supply of magazines to the larger libraries on a monthly basis for 2020. The procurement was found to be in compliance with the procurement regulations in the areas examined.

There is evidence of active management and monitoring of the Libraries Book Fund. Reports from the Financial management system are regularly reviewed to ensure expenditure is kept within budget and that all invoices received have been paid in full.

Audit Opinion: It is the opinion of Internal Audit that the Library Book Fund is in **substantial** compliance with the Public Spending Code.

Project 2: Prosperous Town Park
(Capital Expenditure)

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2020 capital expenditure on Prosperous Town Park.

Internal Audit is satisfied that the project objectives were clearly defined. It is considered that the decision to proceed with the project was soundly based. The project timeline provides evidence that this project has been identified in various policies/plans over a period of time.

Internal Audit examined the procurement of contractors to see if it complied with EU and National policies and with KCC's procurement policies and procedures. The appointment of the contractors was conducted in accordance with the procurement regulations in the areas examined.

"The management stage of a contract is where value for money (VFM) gained during the preceding stages is realised. A contract needs to be effectively managed by the user not just left to the supplier. Proactive involvement in the management of the contract is essential to maximise VFM"²
There was evidence of active management of the contract.

Audit Opinion: It is the opinion of Internal Audit that the appraisal and planning of this project and the procurement and management of the contractors involved in constructing Prosperous Town Park was in substantial compliance with the Public Spending Code.

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

² Public Procurement Checklist, Office of Government Procurement 2009

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

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

With respect to each of the required steps:

- A project inventory has been prepared outlining the various projects/programmes (capital and revenue) that were being considered, being incurred, or recently ended; within the 2017 financial year.
- Information relating to procurements over €10 million has been published on Kildare County Council’s website.
- The 7 checklists have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- In-depth checks have been completed and it has confirmed that there is substantial compliance with the Public Spending Code.
- A summary report has now been completed and certified by the Accounting Officer / Chief Executive of Kildare County Council. The summary report has also been published on Kildare County Council’s website and returned to NOAC.

As 2014 was the first year that this Quality Assurance process applied to Local Authorities there have been opportunities for relevant staff to gain experience and knowledge in relation to the Public Spending Code and the obligations it places on the spending of public monies. It has been possible to learn from the process completed in previous years and the feedback from NOAC to ensure that the 2020 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 2020

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

Project/Scheme/Programme Name	Short Description	Current Expenditure in 2020	Capital Expenditure in 2020 (Non-Grant)	Capital Expenditure in 2020 (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
Athgarvan Village			€ 5,500,000		2021-2022	€ 5,500,000	
Rathasker Naas			€ 11,000,000		N/A	€ 11,000,000	site cost only
Ardclough Road, Celbridge (social)			€ 7,065,000		2017-2023	€ 7,065,000	
Ardclough Road, Celbridge (affordable)			€ 3,700,000		2017-2023	€ 3,700,000	
Old Greenfield Maynooth			€ 19,795,479		2018-2023	€ 19,795,479	
Choill Dubh			€ 2,500,000		2021-2022	€ 2,500,000	
Ambassador Site Kill			€ 10,709,429		2020-2023	€ 10,709,429	
Oldtown Mill Celbridge			€ 19,926,825		2020-2024	€ 19,926,825	
Nurney			€ 3,250,000		on hold	€ 3,250,000	water infrastructure required
Newtown House, Leixlip			€ 1,081,480		2017-2023	€ 1,081,480	
Narraghmore			€ 1,114,333		2017-2023	€ 1,114,333	
Glandore, Athy			€ 1,035,942		2020-2023	€ 1,035,942	
Dispensary Site, Carbury			€ 1,430,644		2020-2023	€ 1,430,644	
St. Evin's Park, Monastervin			€ 4,026,840		2020-2023	€ 4,026,840	
Caragh Road, Naas (social)			€ 15,950,000		not yet known	€ 15,950,000	
Caragh Road, Naas (affordable)			€ 4,125,000		not yet known	€ 4,125,000	
Land Acquisition			€ 3,000,000		N/A	€ 3,000,000	amalgam of projects
Road Transportation and Safety							
TII National Route Pavement Schemes			€ 8,100,000		not applicable	€ 8,100,000	amalgam of projects
Maynooth Eastern Ring Road			€ 49,260,000		not yet known	€ 49,260,000	
Dublin Road, Naas (including Poplar Square)			€ 1,400,000		not yet known	€ 1,400,000	
Royal Canal Cycle Track (Maynooth - Dublin)			€ 5,800,000		not yet known	€ 5,800,000	
Maynooth North South Scheme			€ 1,500,000		2022-2023	€ 1,500,000	
OD6 Clane Inner Relief Road, Capdoo			€ 1,025,000		not yet known	€ 1,025,000	Land costs only
Maynooth Outer Orbital (Meath)			€ 700,000		Meath CoCo project	€ 700,000	Financial contribution only
Newbridge Transportation Framework			€ 1,700,000		not yet known	€ 1,700,000	
Traffic Studies			€ 700,000		2021-2022	€ 700,000	amalgam of projects
Improvement of Ladytown Junction			€ 5,000,000		2022-2023	€ 5,000,000	
Kilcullen Industrial Estate Road			€ 1,100,000		not yet known	€ 1,100,000	
Existing Celbridge Bridge Improvements			€ 3,000,000		2022-2023	€ 3,000,000	

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

Public Lighting Infrastructure & Improvement			€ 9,030,000		2022-2024	€ 9,030,000	
GDA Cycle Tracks			€ 1,000,000		2021-2023	€ 1,000,000	amalgam of projects
Speed Limit Signage (after review)			€ 800,000		2021-2022	€ 800,000	
Water Services							
Clane Surface Water Scheme			€ 940,083		not yet known	€ 940,083	
Maynooth Surface Water Scheme			€ 778,500		not yet known	€ 778,500	
Kilcock Surface Water Scheme			€ 825,173		not yet known	€ 825,173	
Celbridge Surface Water Scheme			€ 1,004,320		not yet known	€ 1,004,320	
Newbridge Surface Water Scheme			€ 2,141,217		not yet known	€ 2,141,217	
Athy Surface Water Scheme			€ 1,514,000		not yet known	€ 1,514,000	
MD Schemes			€ 2,025,975		not yet known	€ 2,025,975	
Leixlip Surface Water Scheme			€ 1,063,741		not yet known	€ 1,063,741	
Minor Works			€ 725,000		not applicable	€ 725,000	amalgam of projects
Naas & Sallins Surface Water Scheme			€ 824,379		not yet known	€ 824,379	
Development Management							
Model School, Food & Drinks Hub, Athy			€ 5,785,000		2021 - 2023	€ 5,785,000	
Celbridge Comm Facilities			€ 973,078		not applicable	€ 973,078	amalgam of projects
Kildare MD Comm Facilities			€ 792,856		not applicable	€ 792,856	amalgam of projects
Shackleton Museum			€ 4,000,000		not yet known	€ 4,000,000	
Emily Square, Athy			€ 1,600,000		not yet known	€ 1,600,000	
Greenway Aylmer Bridge to Sallins			€ 1,700,000		not yet known	€ 1,700,000	
Kilcock Bawnogues Community Facilities			€ 2,500,000		2021 - 2022	€ 2,500,000	
Kilcullen Market Square			€ 1,300,000		not yet known	€ 1,300,000	
Rathangan Market Square			€ 1,300,000		not yet known	€ 1,300,000	
Newbridge Cultural Quarter			€ 650,000		not yet known	€ 650,000	
Kildare Market Square Redevelopment			€ 1,500,000		not yet known	€ 1,500,000	
Environmental Services							
Northern Civic Amenity			€ 3,000,000		not yet known	€ 3,000,000	
Legacy Landfill			€ 1,850,000		not yet known	€ 1,850,000	
Extension/Dev of Burial Grounds	new addition		€ 1,480,150		not applicable	€ 1,480,150	amalgam of projects

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

Expenditure Being Considered - Greater than €0.5m (Capital and Current)							
Recreation and Amenity							
North Kildare Swimming Pool			€ 11,500,000		not yet known	€ 11,500,000	
Kildare County Central Library			€13,000,000		2021-2026	€13,000,000	
Bawnogues Amenity Land Development			€ 3,000,000		not applicable	€ 3,000,000	
Library Improvements			€ 2,218,000		not applicable	€ 2,218,000	amalgam of projects
Wonderful Barn Improvement Works			€ 5,000,000		not yet known	€ 5,000,000	
Maynooth Plan - Carton			€ 682,116		not yet known	€ 682,116	
Kildare Cherry Avenue Park			€ 7,000,000		not yet known	€ 7,000,000	
Riverbank Arts Theatre			€ 6,000,000		not yet known	€ 6,000,000	
Monread Park Development			€ 627,000		not yet known	€ 627,000	
Celbridge Area Rec Development			€ 1,069,629		not yet known	€ 1,069,629	
Sallins Amenity Lands			€ 7,000,000		not yet known	€ 7,000,000	
Miscellaneous Services							
Cotton Mills Building Restoration			€ 2,000,000		not yet known	€ 2,000,000	
			€ 0		€ 0	€ 0	€304,696,189

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

Project/Scheme/Programme Name	Short Description	Current Expenditure in 2020	Capital Expenditure in 2020 (Non-Grant)	Capital Expenditure in 2020 (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to Date	Explanatory Notes
Housing & Building							
A01 Maintenance/ Improvement of LA Housing		€ 12,447,204			not applicable	not applicable	annual expenditure
A02 Housing Assessments, Allocations & Transfers		€ 1,322,688			not applicable	not applicable	annual expenditure
A03 Housing Rent & Tenant Purchase Administration		€ 879,410			not applicable	not applicable	annual expenditure
A04 Housing Community Development Support		€ 1,051,240			not applicable	not applicable	annual expenditure
A05 Admin Homeless Service		€ 10,035,029			not applicable	not applicable	annual expenditure
A06 Support to Housing Capital & Affordable Prog.		€ 4,906,710			not applicable	not applicable	annual expenditure
A07 RAS Programme		€ 17,530,050			not applicable	not applicable	annual expenditure
A08 Housing Loans		€ 2,232,404			not applicable	not applicable	annual expenditure
A09 Housing Grants		€ 3,457,725			not applicable	not applicable	annual expenditure
A12 Housing Assistance Prog		€ 1,335,073			not applicable	not applicable	annual expenditure
Houses Upgrade Other Costs			€ 4,025,281		n/a annual figure taken	not applicable	annual expenditure
House Purchases			€ 45,373,000		n/a annual figure taken	not applicable	annual expenditure
St. Patrick's Park, Rathangan			€ 10,215,417		2022-2023	€ 4,971,288	
Part V House Purchases			€ 10,802,209		not applicable	not applicable	annual expenditure
CAS St. John of God Housing Association			€ 600,978		not known	€ 600,978	
Road Transportation and Safety							
Regional Road - Maintenance & Improvement		€ 9,667,731			not applicable	€ 9,667,731	annual expenditure
Local Road - Maintenance & Improvement		€ 16,941,708			not applicable	€ 16,941,708	annual expenditure
Public Lighting		€ 4,517,389			not applicable	€ 4,517,389	annual expenditure
Traffic Management Improvement		€ 1,315,928			not applicable	€ 1,315,928	annual expenditure
Road Safety Promotion/Education		€ 789,117			not applicable	€ 789,117	annual expenditure
Maintenance & Management of Car Parking		€ 2,287,305			not applicable	€ 2,287,305	annual expenditure
Support to Roads Capital Programme		€ 4,063,431			not applicable	€ 4,063,431	annual expenditure
NRO Naas Newbridge By-Pass Upgrade			€ 63,000,000		2017-2020	€ 53,522,538	
NRO M7 Osbertstown I/Change & Sallins By-pass			€ 63,000,000		2017-2021	€ 61,336,513	
NRO Post 2012 Admin Costs			€ 1,379,491		not applicable	not applicable	annual expenditure
NRO N4 Maynooth to Leixlip			€ 545,676		not yet known	not yet known	
TII Athy Distributor Road			€ 42,500,000		2021-2024	€ 1,319,832	

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

Newbridge Lidl Relief Road			€ 3,226,712		2019-2021	€ 3,226,712	KCC contribution
Junction Works at Maynooth (KWETB)			€ 4,213,100		2019-2021	€ 1,703,032	
N78 Athy Pavement Resurfacing			€ 751,375		not applicable	not applicable	annual allocation
Royal Canal Greenway Maynooth - Westmeath			€ 5,500,000		2019-2021	€ 4,500,000	
Coughlanstown Road Slope Failure			€ 2,188,746		2019-2021	€ 1,213,972	
Regional Salt Barn/Machinery Yard			€ 8,000,000		2021-2023	€ 2,412,376	
KCC170004 Kildangan Bridge Pedestrian	2239087C		€ 900,000		2019-2021	€ 652,457	
Water Services							
Operation and Maintenance of Water Supply		€ 4,480,326			not applicable	not applicable	annual expenditure
Operation and Maintenance of WW Treatment		€ 4,553,193			not applicable	not applicable	annual expenditure
Support to Water Capital Programme		€ 771,260			not applicable	not applicable	annual expenditure
Morell Surface Water Scheme			€ 7,500,000		2020-2024	€ 650,000	
Development Management							
Forward Planning		€ 1,940,259			not applicable	not applicable	annual expenditure
Development Management		€ 4,781,708			not applicable	not applicable	annual expenditure
Enforcement		€ 1,087,881			not applicable	not applicable	annual expenditure
Community & Enterprise Function		€ 5,491,631			not applicable	not applicable	annual expenditure
Unfinished Housing Estates		€ 960,695			not applicable	not applicable	annual expenditure
Building Control		€ 698,816			not applicable	not applicable	annual expenditure
Economic Development & Promotion		€ 31,472,657			not applicable	not applicable	annual expenditure
Heritage and Conservation Services		€ 791,572			not applicable	not applicable	annual expenditure
Economic Hub	MERITS		€ 5,000,000		2019-2021	€ 4,000,000	
Environmental Services							
Operation, Maintenance & Aftercare of Landfill		€ 930,998			not applicable	not applicable	annual expenditure
Litter Management		€ 1,159,659			not applicable	not applicable	annual expenditure
Street Cleaning		€ 3,252,174			not applicable	not applicable	annual expenditure
Waste Regs, Monitoring & Enforcement		€ 4,309,328			not applicable	not applicable	annual expenditure
Maintenance & Upkeep of Burial Grounds		€ 899,898			not applicable	not applicable	annual expenditure
Operation of Fire Service		€ 5,954,329			not applicable	not applicable	annual expenditure
Fire Prevention		€ 678,156			not applicable	not applicable	annual expenditure
Water Quality, Air and Noise Pollution		€ 1,235,962			not applicable	not applicable	annual expenditure

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

Climate Change and Flooding		€ 804,359			not applicable	not applicable	annual expenditure
Kerdiffstown Landfill Remediation (Consol.)			€ 62,824,835		2015 - 2026	€ 19,885,532	
Maynooth Fire Station			€ 4,500,000		2023-2025	€ 1,000,000	
Recreation and Amenity							
Operation & Maintenance of Leisure Facilities		€ 658,348			not applicable	not applicable	annual expenditure
Operation of Library and Archival Service		€ 8,134,287			not applicable	not applicable	annual expenditure
Op. Mtce & Imp of Outdoor Leisure Areas		€ 1,713,603			not applicable	not applicable	annual expenditure
Community Sport and Recreational Development		€ 958,778			not applicable	not applicable	annual expenditure
Operation of Arts Programme		€ 870,443			not applicable	not applicable	annual expenditure
Naas Library			€ 7,500,000		2019-2022	€ 410,781	
Prosperous Town Park Development			€ 830,000		2020-2021	€ 688,524	
DeBurgh Estate			€ 5,000,000		not yet known	€ 525,000	
Agriculture, Education, Health and Welfare							
Veterinary Service		€ 691,880			not applicable	not applicable	annual expenditure
Miscellaneous Services							
Administration of Rates		€ 29,658,718			not applicable	not applicable	annual expenditure
Franchise Costs		€ 804,418			not applicable	not applicable	annual expenditure
Local Representation / Civic Leadership		€ 8,828,994			not applicable	not applicable	annual expenditure
Motor Taxation		€ 1,059,153			not applicable	not applicable	annual expenditure
Agency & Recoupable Services		€ 930,534			not applicable	not applicable	annual expenditure
Total		€ 225,344,159	€ 359,376,820	€ 0		€ 0	€ 202,202,144
Overall Total			€ 584,720,979				

Projects/Programmes Completed or Discontinued in 2020 - Greater than €0.5 m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure in 2020	Capital Expenditure in 2020 (Non Grant)	Capital Expenditure in 2020 (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
Tankardsgarden, Newbridge			€ 0		not applicable	€ 0	not proceeding
St. Annes Road, Prosperous Housing Units			€ 4,502,915		2020	€ 4,502,915	
Beech Grove, Rathangan			€ 4,928,606		2020	€ 4,928,606	
Dunmurray Rise Housing Bishopsland Kildare			€ 9,128,923		2020	€ 9,128,923	
CAS Homeless Care 12 apt Jigginstown			€ 3,113,598		2020	€ 3,113,598	
CAS PMVT - Kerdiffstown House			€ 3,587,500		2020	€ 3,587,500	
CAS Clanmil Housing 4 Apt Piercelodge, Newbridge			€ 765,437		2020	€ 765,437	
Road Transportation and Safety							
NRO - N81 Tullow Footbridge			€ 1,567,805		2020	€ 1,567,805	
NTA Clane/Maynooth MD Active Travel			€ 637,921		2020	€ 637,921	
Total			€ 28,232,705			€ 28,232,705	

APPENDIX B
CHECKLISTS OF COMPLIANCE

- ❖ The scoring mechanism for the checklists is as follows:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3

- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports³ and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.
The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:
 - a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
 - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
 - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes – all budget holders informed / made aware of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes – a guidance note for Local Authorities has been developed, reviewed, and updated to take account of feedback from NOAC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No agencies in receipt of funds in excess of €500,000 in 2020
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	N/A	Not applicable
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	Not applicable
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	N/A	Not applicable
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Not applicable

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, where relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	Not applicable
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where relevant
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	N/A	Not applicable
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where relevant
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where relevant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where relevant
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, where relevant
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No such projects in 2020
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	No such projects in 2020
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where relevant
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	This is a matter for the funding authority
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No such projects in 2020

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

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2020

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, where appropriate
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis both formally and informally
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – where there were variations from the original budgets and timescales the variations were agreed with the relevant funding authority
Q 4.7	Did budgets have to be adjusted?	3	Yes – up and down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	No such projects/programmes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – approval would be required to draw down (grant) funding from the relevant funding authority
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in 2020			
	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Q 5.2	Are outputs well defined?	N/A	Not relevant to all services/departments. National KPIs are in place for some services in the LG sector
Q 5.3	Are outputs quantified on a regular basis?	N/A	Not relevant to all services/departments. Regular budget performance and monitoring is in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	3	Yes, where relevant and possible
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, where relevant and possible
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant and possible
Q 5.8	Are other data compiled to monitor performance?	3	Yes, where relevant and possible
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, where relevant and possible
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	N/A	Not applicable

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in 2020

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	Not applicable
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No such projects in 2020

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No such projects in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2020
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	No such projects in 2020

APPENDIX C

IN-DEPTH CHECKS



Internal Audit Unit

Kildare County Council

21.1 Public Spending Code

In Depth Check 2020 – Libraries Book Fund 2020

Final Report Prepared by:	Audit Team
Final Report Approved by:	Secretary to the Audit Committee
Date of Issue:	14 th May 2021

Distribution List	
Management Team	County Librarian
Audit Committee	

Approved by:

Annette Aspell

Secretary to Audit Committee

Date:

14th May 2021

Public Spending Code

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

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

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

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

1. Objectives and scope of the Audit

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

2. Methodology and Approach

The programme that was selected for in-depth review was based on an inventory of €917,649,873 (€225,344,159 Revenue & €692,305,714 Capital).

As per the Public Spending Code, we are required to carry out an in-depth check of 1% of the total of all revenue expenditure on the project inventory over the 3-year period 2018 - 2020.

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

2018 – Public Lighting €3,729,926

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

2020 - Library Book Fund €430,000

On this basis Internal Audit has covered 1.23% of the three-year quota.

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

Projects selected for in-depth check for 2020 were as follows:

Capital Projects 2020			
Name of Project Audited	Total as per Inventory	Total Capital Inventory	% of Capital Inventory
Prosperous Town Park	€830,000	€692,305,714	0.12%
Revenue Projects 2020			
Name of Project Audited	Total as per Inventory	Total Revenue Inventory	% of Revenue Inventory
Library Book Fund	€430,000	€225,344,159	0.19%

Quality Assurance – In-Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Book Fund 2020
Detail	For the provision of library stock and reader development activities
Responsible Body	Kildare County Council
Current Status	Expenditure Being Incurred
Start Date	1 st January 2020
End Date	31 st December 2020
Overall Cost	€430,000

Project Description

Kildare Council Council’s mission statement as set out in the Corporate Plan 2019-2024 is to shape “a sustainable future while improving the quality of life of all citizens. Delivering enabling infrastructure and efficient accessible services and pursuing our vision through collaboration, innovation, inclusion and community engagement.”

The plan contained the following objective to “empower all citizens to participate in safe and inclusive communities and access services and supports that make a positive difference in their lives.”

Objective 4.6: “Continue to improve the well-being, learning, recreation and cultural needs of our community through participation in and development of our library, arts, heritage and culture services and programmes.”

The Book Fund is an annual programme which incorporates funding physical and digital collections for the library services, in addition to funding various reader development activities as part of Kildare’s annual Right to Read Action Plan.

The Book Fund runs from January to December. The Book Fund is allocated to the 15 library branches, Mobile Library and Local Studies for stock purchase, with the bulk of the Book Fund being spent centrally via Acquisitions in Library HQ.

The Acquisitions Librarian manages the spend on the Book Fund to ensure that all spending is achieved within the calendar year.

Reader Development Activities

Reader Development activities are those outlined in the Right to Read Action Plan for 2020, including Spring into Storytime, Summer Stars, Children’s Books Festival, Family Time at Your Library, Better Basics Boosting Reading and Kildare Readers Festival for example. Right to Read is a national programme with the Library Development, LGMA responsible for lead and oversight. Stock is purchased from the Book Fund under the below criteria for these activities as well as providing events in some cases.

LGMA Costs

There are two fixed costs in the Book Fund each year paid directly to the Local Government Management Agency (LGMA).

The Online Resources tender and Distribution Services (Newsread) tender competitions are run by the LGMA and all costs are calculated per capita for each LA nationally.

Purchase of Library Stock

Library stock is defined as materials, in all formats, which are provided by Kildare County Council Library Service for public use. The collection development policy ensures that the library service provides a wide range of materials in a variety of formats to provide for the life-long educational, recreational, cultural and information needs of Kildare.

Library book stock is exempt from VAT. Audio-Visual materials, audiobooks, games, etc. and servicing costs are subject to VAT at standard rates of VAT.

Materials for the library service are acquired in the following ways:

Tendering

Kildare County Council Library Service are legally obliged to purchase specific materials from those library suppliers who are successful in National Public Library Procurement Tenders 2017.

1. Lot 1 - O'Mahony's Booksellers Ltd – Adult Fiction (Hardback and Paperback)
2. Lot 2 - Bertram Library Service – Adult Non-Fiction (Published outside the island of Ireland)
3. Lot 3 - Bertram Library Service – Junior Fiction & Non-Fiction
4. Lot 4 - Irish Library Supplies – Irish Published Books (Fiction and No-Fiction published on the island of Ireland)
5. Lot 5 - Irish Library Supplies – Trade Paperbacks
6. Lot 6 - JK Multimedia – DVDs, Music CDs and Console Computer Games

Specialist Materials

Some materials cannot be purchased through the National Public Library Procurement Tender and discretionary funds are available for these materials.

Local Studies

Materials of local interest are purchased in a variety of ways and from a variety of suppliers. Traditional Irish and Local Material of relevance to County Kildare are purchased as outlined above. Non-traditional book material and ephemera which is often locally published or created is purchased from local suppliers, authors and local history societies, while rare and out-of-print material can be sourced from specialist suppliers and auction houses.

Local Authors

Local authors' works are purchased through those library suppliers who are successful in the National Public Library Procurement Tender where possible. In addition, the Acquisitions Librarian has some discretion to purchase directly from local authors where this is not possible.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, KCC completed a Programme Logic Model (PLM) for Libraries Book Fund2020. 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 provide library collections which support the cultural, life-long learning, recreational and information needs of the community.</p> <p>To support where practical the diverse needs of our borrowers.</p> <p>To support library programming and national initiatives.</p> <p>To fulfill our national obligations in relation to the National eResources Tender.</p> <p>To fulfill our national obligations in relation to the National Distribution Services Tender.</p>	<p>Budget €430,000 allocated as per Kildare County Council.</p> <p>Associated Staff Costs</p> <p>Various Systems:</p> <ul style="list-style-type: none"> • Sierra Library Management System • Agresso Financial Management System 	<p>Review of 2019 Allocation of funds</p> <p>Tender assessment and award for magazine subscription</p> <p>Monthly ordering of stock from nationally tendered suppliers</p> <p>Review of spend and updates to library branches</p> <p>Receipt and processing of stock</p> <p>Monthly loadsheets for payments</p> <p>Review and reporting to ensure POs are paid in full</p>	<p>Fiction and non-fiction book stock, DVD's, games, newspapers, magazines and journals processed and supplied to branches.</p> <p>An increase in e-book and e-audiobook provision for the national collection.</p> <p>Support reader development programmes throughout 2020.</p> <p>Online Kildare Readers Festival in October 2020.</p> <p>Launch of the 'My First Library Card' initiative to support national objective to increase membership figures and to support ongoing early literacy development objectives.</p>	<p>Increases in eBook and eAudiobook usage:</p> <p>Issues 2019 eBooks: 15,868 Issues 2020 eBooks: 34,910 Issues 2019 eAudiobooks: 18,538 Issues 2020 eAudiobooks: 39,336</p> <p>Borrowbox Users:</p> <p>January 2020: 3,381 December 2020: 6,974</p> <p>Physical Issues 2019: 645,422 Physical Issues 2020: 266,766*</p> <p>Active Memberships 2020: 35,140**</p> <p>Stock added to the catalogue in 2020: 26,198 items.</p> <p>**Active members defined as those actively borrowing from the library or who have made amendments to their membership information in 2020 and so may be using online resources only.</p> <p>Libraries were closed from 12 March 2020 with limited access for the</p>

Description of Programme Logic Model

Objectives:

The Book Fund (Job Code 62390001) supports the Collection Development Policy's strategic framework for all guidelines, procedures and objectives in the acquisition, management, retention and disposal of library stock held by Kildare County Council Library Service. It provides staff members with professional guidelines for the purchase of stock. Library stock is defined as materials, in all formats, which are provided by Kildare County Council Library Service for public use. The collection development policy ensures that the library service provides a wide range of materials in a variety of formats to provide for the life-long educational, recreational, cultural and information needs of Kildare.

The Book Fund supports the ongoing objectives of Kildare Library Service's Library Development Plan and the National Library Development Plan ***Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities*** in addition to fulfilling our responsibilities in relation to the national strategies such as the literacy strategy Right to Read, Healthy Ireland at Your Library and Work Matters.

The Key Documents underpin the Book Fund expenditure and fulfill the library objectives:

- To develop a coordinated approach to the shaping of the library service's collections.
- To provide a framework for the selection, acquisition, promotion and withdrawal of library materials.
- To provide access to library collections which support the cultural, life-long learning, recreational and information needs of all members of the community on an equitable basis.
- To develop collections which are linked to the needs and interests of the community.
- To ensure effective and efficient use of available resources.
- To ensure the collection is regularly evaluated with reference to currency, quality, strengths, weaknesses and subject coverage.
- To support where practical the diverse needs of our borrowers.
- To support library programming and national initiatives.

In addition, the objective of the Book Fund is:

- To fulfill our national obligations in relation to the National eResources Tender.
- To fulfill our national obligations in relation to the National Distribution Services Tender.

Inputs:

Financial Inputs: The Book Fund is funded by Kildare County Council, the Budget for 2020 was €430,000.

Human Inputs: The Reader Services Team is comprised of 1x Executive Librarian (Grade 6), 1x Senior Library Assistant (Grade 4), 2x Clerical Officers (Grade 3) and 1x Library Assistant (Grade 3). The Executive Librarian and Senior Library Assistant are responsible for purchasing of stock for all library branches in the service. The Clerical Officers support the team both administratively and along with the Library Assistant receive, process and send stock out to branches. Regular team meetings take place to ensure all staff have the same necessary information.

The Executive Librarian also allocates part of the budget to each of the 15 library branches and the Mobile Library to be spent as per their specific and diverse needs. A committee work in conjunction with the Executive Librarian on several reader development programmes including Right to Read activities and Kildare Readers Festival.

System Inputs:

Sierra Library Management system

Agresso Financial Management system

Newsread National Distribution system

Activities:

There are a number of key activities carried out throughout the project including:

The Collection Development Policy reinforces spending of the Book Fund (62390001). It outlines criteria for collections selection, responsibilities within the service for selection, de-selection of stock, descriptions of the various areas of collection (fiction, non-fiction, picture books, adult literacy aids, large print, audiobooks, etc.) including special collections. Materials for the library service were acquired in the following ways:

- National Public Library Procurement Tender suppliers (Bertrams, Mahony's, Irish Library Suppliers and JK Multimedia).
- Some specialist materials cannot be purchased through the National Public Library Procurement Tender and discretionary funds are available for these materials to be purchased either directly from the authors, publishers or local bookshops.
- Local Studies materials are purchased in a variety of ways and from a variety of suppliers. Traditional Irish and local material of relevance to County Kildare are purchased as per the two options above. Non-traditional book material and ephemera which is often locally published or created is purchased from local suppliers, authors and local history societies, while rare and out-of-print material can be sourced from specialist suppliers and auction houses.
- Local authors' works are purchased through those library suppliers who are successful in the National Public Library Procurement Tender where possible. In addition, the Acquisitions Librarian has some discretion to purchase directly from local authors where this is not possible.

General Criteria for Selection for all age profiles - Resources considered for selection must satisfy one or more of the following general criteria of qualifications:

- Suitability of subject, style and level for intended audience
- Suitability of format for Library circulation and use – appropriate size, durable binding, legible
- Price and availability balanced against probable usage.
- High standards of quality in content, expression and accuracy
- Interest, relevance and significance to the intended audience
- Suitability of subject, style and level for intended audience
- Ability to fill a gap in, complement, or supplement the existing collection
- Special local, social or historical significance
- Titles on a subject or by an author of cultural interest
- Award winning titles

- Does not duplicate material available in local educational institutions
- Relevance to the existing collection's strengths and weaknesses
- Attention and interest of critics, reviewers or public
- Updating and replacing older material

Criteria for Selection of Children's Materials - In addition the below criteria should be taken into account in the selection of Children's Material:

- Accessible language
- Relevant format
- Engaging and stimulating content
- Illustrations appropriate to the text
- Appropriate for age group
- Sensitive treatment of controversial topics

Criteria for Selection of Electronic Resources - Kildare County Council Library Service is provided with electronic resources under the National Tender for the Provision of On-Line Resources for Public Libraries. Currently this includes subscriptions for:

- eBooks and eAudiobooks**
- Electronic newspapers (Not via the Book fund)
- Electronic magazines
- Online language learning
- Online educational courses

***The eBook and audiobook supplier, Borrowbox is paid through the Book Fund. Other electronic resources are paid from a different budget line.*

All resources are reviewed annually for usage and scope covered. Subscriptions may be allowed to lapse and/or subscriptions to new services made available.

Categories of Stock Not Purchased - Some books are unsuitable for public lending and will not be purchased. They include:

- Books intended for a single user e.g., workbooks, diaries, colouring books
- Gift books
- Books with loose leaf or ring binding unless nothing else is available on the subject
- Books with additional objects e.g., tarot cards, rune stones, stickers
- Books with little intrinsic value
- Textbooks
- Specialist books of academic interest

The 2020 Book Fund budget was managed by key activities carried out throughout the year 2020:

- Review of previous year (circulation, holds, popular titles etc.) and allocation of Book Fund as appropriate
- Monthly ordering/purchasing of bestseller book titles, DVDs, etc. by Reader Services staff.
- Recording of deliveries as received.
- Receiving of stock via Sierra Library Management System, processing and cataloguing as appropriate. Distribution to library branches.
- Monthly Load sheets (excel spreadsheet of consolidated monthly invoices) are received at the end of each month for three of the national book tender suppliers (Bertrams, Mahony's and Irish Library Suppliers). Invoices on these monthly load sheets are matched against the delivery book record and against stock received on
- on Sierra LMS to ensure stock has been received. Once all invoices are confirmed the Executive Librarian confirms in email to Account Payable that the load sheet and accompanying monthly statement can be paid.
- Other suppliers are paid by Purchase Order number raised via Agresso Financial Management System as required throughout the year. This covers payments to tender supplier JK Multimedia, some newspaper suppliers, magazine suppliers, all local studies materials, any local author/local topic materials unavailable through the tender suppliers.
- Main library branches newspapers paid via Low Value Purchase card and allocated to the Book Fund.
- Reports run regularly throughout the year to ensure no PO numbers are left unpaid on the system and to chase any suppliers who have not submitted invoices.
- Library branches are updated regularly on spend totals and provided with assistance and support in relation to book purchasing. Annual training updates are arranged as part of this.
- Introduction of Housebound Services; delivering a range of titles to those cocooning in our county.
- Reader development programmes were devised and programmed throughout the year. In 2020 the annual Kildare Readers Festival was moved to the online platform Vimeo with all events being pre-recorded due to the global pandemic. The festival took place between 12-18 October 2020 with over 1600 viewing 13 events.
- Request for quotation sent end of 2019 for Response Documents in January 2020 for supply of magazines to library branches.

Outputs:

- 26,198 items of fiction and non-fiction book stock, DVDs, games, magazines and journals were processed and supplied to branches in 2020. In addition, daily and weekly newspapers were supplied while libraries were open for browsing and lending.
- There was an increase in spend for e-book and e-audiobook provision for the national Borrowbox collection which impacted the Book Fund in 2020.
- Continued support of reader development programmes throughout 2020 in an outreach and online capacity.
- Kildare Readers Festival was pre-recorded and moved to the online platform Vimeo between 12-18 October 2020 due to Covid-19 restrictions.
- Launch of the My First Library Card initiative in February 2020 to support national objective to increase membership figures and to support ongoing early literacy development objectives. Further activities in relation to this initiative were unable to take place in 2020. The initiative aimed at signing up 0–5-year-olds had 310 sign ups in 2020.

Outcomes:

Libraries closed on 12 March 2020 on government instruction due to the global Covid-19 pandemic with very limited access for the remainder of 2020. As a result, physical

circulation figures were much reduced in 2020 as compared to 2019. However, it was necessary to maintain a healthy level of new stock provision in the event that libraries did open to the public and to ensure that Kildare Libraries had up to date bestsellers and other stock items.

Physical Issues 2019: 645,422

Physical Issues 2020: 266,766

As a result of the countrywide closures throughout 2020 access to online library registration was made possible. This allowed the public to access our online resources without the need to register with a specific local authority library service. There were 35,140 active registered Kildare library users in 2020 (either borrowing or who actively made changes to their membership details in 2020). Of those 3,381 were Borrowbox (online eBook/audiobook platform) users in January 2020 and by December 2020 this had increased to 6,974. However, any person who registered for online library registration in 2020 is not linked to a local authority and so we cannot confirm how many additional users Kildare may have gained from this until these users need to renew their memberships. There were over 500 new members joining online a day from 12th March 2020 due to the closure of public libraries.

Overall usage of Borrowbox increased by almost 200% across the country in 2020. Due to increases in usage of eBooks and eAudiobooks throughout 2020, the Department of Rural and Community Development provided additional funding for Borrowbox in March and May 2020. Additional funding was requested by the LGMA from all local authorities also in September 2020 to supplement this.

Increases in eBook and eAudiobook Kildare usage:

Issues 2019 eBooks: 15,868

Issues 2020 eBooks: 34,910

Issues 2019 eAudiobooks: 18,538

Issues 2020 eAudiobooks: 39,336

Kildare Borrowbox Users: January 2020: 3,381

December 2020: 6,974

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

The following section tracks the process from inception to conclusion in terms of major programme milestones for Libraries Book Fund 2020

Date	Project Stage / Milestones
January 2020	<ul style="list-style-type: none"> • Budget is received and reports are run on issues for the previous year across all library branches. Report also run on spend by branch, by acquisitions and by supplier to determine where budget is best spent for the coming year. • Regular annual costs are considered, including fixed costs and then remaining budget is allocated between branches, acquisitions and other reader development programmes: <ul style="list-style-type: none"> ○ 2020 Newsread Costs (National Distribution Service – LGMA Managed Tender) ○ 2021 National eResources Costs (LGMA Managed Tender) – Kildare Libraries pays this upfront for the following year. ○ Kildare Readers Festival approximate costs allocated. ○ Newspapers approximate costs allocated. ○ Approximate allocation for magazines (Request for quotation sent December 2019 for selection of winning supplier in January 2020). • Acquisitions starts purchasing bestsellers, DVDs and sets up subscriptions with Large Print and physical audiobook suppliers.
February 2020	<ul style="list-style-type: none"> • Branches are allocated book budgets under the following headings: Adult Fiction, Adult Non-Fiction, Children’s Materials and Young Adult Materials. • Meetings are held with branch managers and an overview is sent to all library staff to remind staff of which suppliers must be used. • Confirmation is given that purchasing can start at branch level.
March 2020	<ul style="list-style-type: none"> • Government announces closure of the country due to Covid-19. • Branch Libraries and Acquisitions stop all purchasing. • Suppliers are informed that we cannot accept deliveries.
April 2020	<ul style="list-style-type: none"> • Housebound Library Service is set up for those who are cocooning and is managed initially through Community Call. Stock is required for this service and limited purchasing of adult fiction stock is done through supplier Mahony’s. • Library Supplier Bertrams closed and under review.
May 2020	<ul style="list-style-type: none"> • LGMA confirms Bertrams are unable to supply stock and until 31st May we are to use Mahony’s or Irish Library Suppliers to fulfill Bertrams Lots. • Acquisitions does bulk children’s orders to provide extra stock during the Right to Read Summer Stars initiative.
June 2020	<ul style="list-style-type: none"> • Supplier Bertrams goes into administration. • Stock purchasing on Lots 2 and 3 must be through Mahony’s and Irish Library Suppliers.
July 2020	<ul style="list-style-type: none"> • Overall book budget is revised down by €40,000 in anticipation of cuts across Kildare County Council due to the global pandemic. • LGMA gives verbal permission to all authorities for supplier IES Ltd. to be used for Children’s Materials. • Revised budgets are supplied to the libraries with guidelines on where they can purchase stock including discounts and servicing costs for the Lots (2 and 3) which are now no longer under Tender.

August 2020	<ul style="list-style-type: none"> • LGMA pose the question of whether some HEA suppliers might service Lots 2 and 3 in lieu of Bertrams for the remainder of the year. The decision is made at LGMA level that rather than putting a national framework for the remaining four months of the year, local authorities can make their own arrangements. • Acquisitions asks library staff to continue using Mahony's and Irish Library Suppliers for the Adult Non-Fiction (not Irish published) Lot and to continue sourcing Children's Materials through IES which offers greater selection/choice of stock and better overall discount/servicing cost than the other suppliers.
September 2020	<ul style="list-style-type: none"> • Acquisitions informed that the €40,000 is no longer required to be kept for potential cuts. Executive Librarian reviews community and library needs with staff and this is spent centrally.
October 2020	<ul style="list-style-type: none"> • Library Branches must complete their stock purchasing by the end of October 2020. • Kildare Readers Festival is held between 12-18 October 2020.
November 2020	<ul style="list-style-type: none"> • Final orders made by Acquisitions.
December 2020	<ul style="list-style-type: none"> • Final reports run to ensure POs are paid in full or terminated if no longer required. Following up on invoices and orders.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Libraries Book Fund 2020.

Project/Programme Key Documents	
Title	Details
LGMA - Single Party Framework for the Supply of Printed Books & Audio-Visual Material for Public Libraries	eTender Contract Notice dated 21/10/2016.
LGMA - Single Party Framework for the Supply of Printed Books & Audio-Visual Material for Public Libraries Contract Award Notice	2017 Contract Award Notice – published 11/04/2017.
Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities	Public Library Strategy 2018-2022
Kildare County Council Corporate Plan 2019-2024	Informs the Collection Development Policy in relation to collections and programmes in relation to the well-being, life-long learning, recreation and cultural needs of our community.
Kildare Library Service Interim Development Plan 2020 - 2022: Recover Refocus Re-energise	Underpins the expenditure through the Book Fund for collections and programming.
Library Collection Development Policy 2019	Provides guidance to staff in selecting and de-selecting resources for the library collection. Established service-wide policies for collection development and acquisitions.
Kildare right to Read Action Plan 2020	The Right to Read action plan formalizes Kildare Libraries programming which supports literacy and reading development for individuals, families and children as part of a locally coordinated, sustainable and standard approach.
Kildare right to Read Evaluation 2020	Evaluation of the Right to Read action plan for 2020.
Management Team Plan PMDS 2020	Management Team Plan PMDS 2020

Library & Arts Team Plan 2020	Library & Arts Team Plan 2020
Reader Services Team Development Plan 2020	Team plan for the Reader Services/Acquisitions Team 2020 based on the Library & Arts Team Plan
Draft Budget Book for the Financial Year ending 31 st December 2020	Budget Book for FY 2020 – Page T21 refers to F0204 “Purchase of Books, CDs, etc.” which is adopted and approved by Kildare County Councilors.
Branch Library Budget and Revised Budget 2020	This is the initial breakdown of the Book Fund allocated to branches and then the reviewed and revised budget taking into account a request to take €40,000 off the Book Fund in anticipation of cuts across Kildare County Council.
Book Fund 2006-2020	Historical record of Book Fund allocations 2006-2020.

Key Document 1 LGMA - Single Party Framework for the Supply of Printed Books & Audio-Visual Material for Public Libraries eTender Notice

<https://irl.eu-supply.com/ctm/Supplier/PublicPurchase/104401/1/0>

Lots covered until the single party framework for supply of printed books and AV material for the period 2017-2020 were as follows:

1. Lot 1 - Adult Fiction
2. Lot 2 - Adult Non-Fiction
3. Lot 3 - Junior Fiction & Non-Fiction
4. Lot 4 - Irish Published Books
5. Lot 5 - Trade Paperbacks
6. Lot 6 - DVDs, Music CDs and Console Computer Games

Key Document 2: LGMA - Single Party Framework for the Supply of Printed Books & Audio-Visual Material for Public Libraries Contract Award Notice

<https://irl.eu-supply.com/ctm/Supplier/PublicTenders/ViewNotice/190112>

The suppliers for the single party framework for the supply of printed books and AV material were awarded for the period 2017-2020 as follows:

The suppliers for the single party framework for the supply of printed books and AV material were awarded for the period 2017-2020 as follows:

7. Lot 1 - O'Mahony's Booksellers Ltd
8. Lot 2 - Bertram Library Service
9. Lot 3 - Bertram Library Service
10. Lot 4 - Irish Library Supplies
11. Lot 5 - Irish Library Supplies
12. Lot 6 - JK Multimedia

Key Document 3: Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities

<https://www.librariesireland.ie/sites/default/files/media/file-uploads/2018-12/LGMA-Our-Public-Libraries-2022-ENG.pdf>

The National Public Library Strategy, Our Public Libraries 2022 will implement three strategic programmes of service development; Reading and Literacy; Learning and Information; Community and Culture. Strategic enablers support the implementation and development of these strategic programmes and the Collections strategy enabler provides guidance in developing this collection development policy:

- By supporting Right to Read, Work Matters, Healthy Ireland at Your Library
- By preserving our cultural identity
- By promoting literature and the Irish language
- By the promotion of local studies collections
- By acting as a curator of memory and being responsible for creating, storing and sharing local culture and historical records
- By enhancing physical and digital collections, promoting access in Ireland and abroad
- Our Public Libraries 2022 endeavours to achieve a book fund annual spend target of €4.00 per head of population in the lifetime of the new national public library strategy

Key Document 4: Key Document 4: Kildare County Council Corporate Plan 2019-2024

<https://kildare.ie/CountyCouncil/YourCouncil/Publications/Corporate/CorporatePlan/Kildare%20Corporate%20Plan%20FINAL%20Double%20Page%20JAN%2010.pdf>

Kildare County Council supports the development of the library service and is committed to implementation of objectives and actions in the Kildare Library Service Interim Development Plan 2020 - 2022: Recover Refocus Re-energise. The County Council continues to work towards supporting lifelong learning and employment with continued investment in education and business skills development as part of its Economic Development Strategy. Kildare County Council Library Service supports the objectives in the Kildare County Development Plan 2017-2023, through partnership programmes, providing library collections and programming which facilitates these objectives. In addition, the collection development policy looks to the Kildare County Council Corporate Plan 2019-2024

- To provide collections and reader development programmes which reflect the social and community infrastructure of our county.

- To empower all citizens to participate in safe and inclusive communities and access services and supports that make a positive difference in their lives.
- To continue to improve the well-being, life-long learning, recreation and cultural needs of our community through participation in and development of our library, arts, heritage and culture services and programmes.
- To ensure value for money in the procurement of stock through the use of best practice and compliance with national procurement policies

Key Document 5: Kildare Library Service Interim Development Plan 2020 - 2022: Recover Re-focus Re-energise

The plans for 2020-2022 underpin the expenditures through the Book Fund:

- Effectively manage collection development to enable life-long learning and personal development for all stages of life consistent with the Kildare Library Service Collection Development Policy.
- Support the national Right to Read initiative which incorporates literacy, numeracy and reading development for children and young people through the development of both specialised collections and targeted programmes.
- Through the Right to Read Committee focus on strengthening adult literacy and targeted reader development programmes through Revisiting Old Habits, Kildare Readers Festival, book club supports, One Book, One Community and explore new adult literacy initiatives.
- Through the Healthy Ireland at Your Library initiative provide access to health and well-being collections (digital and hard copy).
- Promote and facilitate Irish language learning.

Key Document 6: Library Collection Development Policy 2019

This policy serves as a statement of Kildare County Council Library Service's aims and aspirations. It provides guidance to staff in selecting and de-selecting resources for the library collection. Kildare County Council Library Service in accordance with the core objectives of Our Public Libraries 2022 - Inspiring, Connecting and Empowering Communities established service-wide policies for collection development and acquisitions. The Library Service endeavors to expand access to digital resources, including eBooks and other online resources which provide greater variety of options in all libraries

Key Document 7: Kildare right to Read Action Plan 2020

The Right to Read programme brings together local authorities and local bodies involved in supporting literacy and reading development in the local area for a co-ordinated approach to providing these services in the community. Right to Read supports literacy development for individuals, families and children as part of a locally co-ordinated, sustainable and standard approach across the country.

In 2020, the implementation of Right to Read continued to focus on support for children and families while also recognising support for adult literacy skills development. Guidelines were developed for the development of the local plans and for the implementation of the local Right to Read Programme in each local authority. This formalised plan outlines the development of Kildare's local action plans.

Key Document 8: Kildare Right to Read Evaluation 2020

The Right to Read evaluation document reviews the year 2020 in the context of the global pandemic. Targets initially formalized in the 2020 Plan were nationally agreed with the LGMA to be forfeit. However, the evaluation shows Kildare’s commitment to providing a comparable online offering.

Key Document 9: Management Team Plan PMDS 2020

Key Document 10: Library & Arts Team Plan 2020

Key Document 11: Reader Services Team Development Plan 2020

Key Document 12: Draft Budget Book for the Financial Year ending 31st December 2020

<http://intranet/intranetportal/Finance/FullBudgetBook%202020.pdf>

Budget Book for FY 2020 – Page T21 refers to F0204 “Purchase of Books, CDs, etc.” which is adopted and approved by

Key Document 13: Branch Library Budget and Revised Budget 2020

This is the initial breakdown of the Book Fund allocated to branches and then the reviewed and revised budget taking into account a request to take €40,000 off the Book Fund in anticipation of cuts across Kildare County Council.

Key Document 14: Book Fund 2006-2020

Historical record of Book Fund allocations 2006-2020

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Libraries Book Fund 2020. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
National Public Library Procurement Tender LGMA - Single Party Framework for the supply of printed books & audio-visual material for public libraries. eTender contract notice dated 21 st October 2016 and award notice published 11 th April 2017, for the period 2017 – 2020	Framework contracts between the LGMA and successful suppliers for the supply of public library books & AV material. 'Notification to Activate Goods Forms' signed by each supplier and CEO of Kildare County Council.	Yes
Tender assessment and award for magazine subscription	Request for Quotations were sought on 31 st December 2019 for the supply and delivery of 8 titles of monthly magazines for the 7 main library branches, to be delivered to Library headquarters	Yes
FMS System Agresso – Financial Reports	Expenditure details for revenue job code relevant to this Programme	Yes
Reconciliations carried out between Sierra LMS (Recording of stock received) and monthly record of invoices to be paid and delivery book record	To ensure all stock delivered is recorded on Sierra System and invoices are received	Yes
Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities	Public Library Strategy 2018-2022	Yes
Library Collection Development Policy 2019	Provides guidance to staff in selecting and de-selecting resources for the library collection. Established service-wide policies for collection development and acquisitions.	Yes

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Libraries Book Fund 2020 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 programme is in line with the standards:

The Book Fund is funded by KCC and is an annual programme which incorporates funding physical and digital collections for the library services, in addition to funding various reader development activities as part of Kildare’s annual Right to Read Action Plan. The Book Fund budget for 2020 was €430,000 and 26,198 items of fiction and non-fiction book stock, DVDs, games, magazines and journals were processed and supplied to branches in 2020. In addition, daily and weekly newspapers were supplied for the period when libraries were open for browsing and lending. The Book Fund is allocated to the 15 library branches, Mobile Library and Local Studies for stock purchase, with the bulk of the Book Fund being spent centrally via Acquisitions in Library HQ. The Acquisitions Librarian manages the spend on the Book Fund to ensure that all spending is achieved within the calendar year. The 2020 Book Fund budget was managed by key activities carried out throughout the year:

- Review of previous year (circulation, holds, popular titles etc.) and allocation of Book Fund as appropriate
- Monthly ordering of stock from nationally tendered suppliers
- Recording of deliveries as received
- Review of spend and updates to branches
- Receipt of stock via Sierra Library Management System, processing and cataloguing as appropriate. Distribution to library branches.
- Monthly Loadsheets (excel spreadsheet of consolidated monthly invoices) are received at the end of each month for three of the national book tender suppliers.
- Invoices are matched against the delivery book record and against stock received on Sierra LMS to ensure all stock has been received
- Regular review and reporting to ensure all purchase orders are paid in full

The supply of printed books and audio-visual material is purchased through the National Public Library Procurement Tender. Framework contracts are in place between the LGMA and successful suppliers for the supply of public library books and audio-visual material. Some specialist materials cannot be purchased through the National Public Library Procurement Tender and these materials are sourced either directly from the authors, publishers or local bookshops. There are also LGMA managed Tenders for National Distribution Service and National eResources Single Party Framework was put in place by the LGMA in 2017 for the supply of printed books & audio-visual material for public libraries for the period 2017 to 2020. Framework contracts are in place between the LGMA and successful suppliers for the supply of public library books & AV material.

Request for Quotations were sought by Library Services on 31st December 2019 for the supply and delivery of 8 titles of monthly magazines for 2020 for the 7 main library branches, to be delivered to Libraries HQ. Quotations were sought from 4 suppliers, 2 of whom were unable to quote for the requirements. The supplier who provided the most competitive quote was awarded the contract. The tendering process was conducted in accordance with Kildare County Council's procurement policy and procedures.

Audit Opinion: It is the opinion of Internal Audit that the Library Book Fund 2020 is in **substantial** compliance with the requirements of the Public Spending Code (See appendix 1).

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

Yes. There is sufficient data and information available to make an evaluation of the management of the expenditure on an on-going basis.

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

Recommendation 1:

Internal Audit recommend that written procedures should be drawn up which describe each process in a step by step manner. This procedure manual should be made easily available to all staff and updated regularly. While there is a comprehensive Collection Development Policy in place there are no written procedures in place. This procedure manual will assist in transfer of knowledge to new staff and will be of benefit for succession planning in the future

Management comment:

The library service will progress this recommendation and the process has started to compile these procedures.

Section - In-Depth Check Summary

The objective of this In-Depth check was to carry out an evaluation of the 2020 current expenditure on Libraries Book Fund.

The Book Fund is funded by KCC and is an annual programme which incorporates funding physical and digital collections for the library services, in addition to funding various reader development activities as part of Kildare's annual Right to Read Action Plan. The Book Fund budget for 2020 was €430,000 and 26,198 items of fiction and non-fiction book stock, DVDs, games, magazines and journals were processed and supplied to branches in 2020. In addition, daily and weekly newspapers were supplied during the period while libraries were open for browsing and lending. The Book Fund is allocated to the 15 library branches, Mobile Library and Local Studies for stock purchase, with the bulk of the Book Fund being spent centrally via Acquisitions in Library HQ. The Acquisitions Librarian manages the spend on the Book Fund to ensure that all spending is achieved within the calendar year.

The supply of printed books and audio-visual material is purchased through the National Public Library Procurement Tender. Framework contracts are in place between the LGMA and successful suppliers for the supply of public library books and audio-visual material. Some specialist materials cannot be purchased through the National Public Library Procurement Tender and these materials are sourced either directly from the authors, publishers or local bookshops. There is also LGMA managed Tenders for National Distribution Service and National eResources.

Internal Audit examined the procurement of the supply of magazines to the larger libraries on a monthly basis for 2020. The procurement was found to be in compliance with the procurement regulations in the areas examined.

There is evidence of active management and monitoring of the Libraries Book Fund. Reports from the Financial management system are regularly reviewed to ensure expenditure is kept within budget and that all invoices received have been paid in full.

Audit Opinion: It is the opinion of Internal Audit that the Library Book Fund is in **substantial** compliance with the Public Spending Code.



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

Audit: Public Spending Code – Capital
Audit No: 2021/2

Internal Audit Unit

Kildare County Council

21.2 Public Spending Code

In-depth Check 2020 – Prosperous Town Park

Final Report Prepared by:	Audit Team
Final Report Approved by:	Secretary to Audit Committee
Date of Issue:	25 th May 2021

Distribution List	
Management Team	Director of Services – Planning
Audit Committee	Senior Executive Officer - Planning

Approved by: *Annette Aspell*

Date: 25.05.2021

Secretary to Audit Committee

Public Spending Code

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

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

Step 4 requires Internal Audit to carry out a more in-depth check on a small number of projects. The value of the projects selected for in-depth review each year must follow the criteria set out below:

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

Objectives and scope of the Audit

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

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

Methodology and Approach

The programme that was selected for in-depth review was based on an inventory of €917,649,873 (€225,344,159 Revenue & €692,305,714 Capital).

As per the Public Spending Code, we are required to carry out an in-depth check of 5% of the total of all capital expenditure on the project inventory over the 3-year period 2018 - 2020.

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

2018 – Athy Community Library Capital Project - €4M

2019 – Social Housing Acquisitions – €83m

2020 – Prosperous Town Park - €830,000

On this basis Internal Audit has covered 4.9% of the three-year quota.

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

Projects selected for in-depth check for 2020 were as follows:

Capital Projects 2020			
Name of Project Audited	Total as per Inventory	Total Capital Inventory	% of Capital Inventory
Prosperous Town Park	€830,000	€692,305,714	0.12%
Revenue Projects 2020			
Name of Project Audited	Total as per Inventory	Total Revenue Inventory	% of Revenue Inventory
Library Book Fund	€430,000	€225,344,159	0.19%

Quality Assurance – In-Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Prosperous Town Park
Detail	<p>This project involves the construction of a new town park in Prosperous, Co. Kildare.</p> <p>The park was developed on a greenfield site and consists of a new surface level car park, pedestrian walkways, children’s playground, landscaped garden, educational areas, and public lighting provision.</p>
Responsible Body	Kildare County Council
Current Status	Expenditure being incurred
Start Date	<p>2016 (Application for Grant to Town & Village Renewal Scheme).</p> <p>Construction began in July 2020.</p>
End Date	December 2020
Overall Cost	<p>Total including Playground, Car Park and Park: €830,000</p> <p>Cumulative Expenditure to date: €688,524</p>

Programme Description

The town of Prosperous is located in north Kildare c. 4km from Clane and 10km from Naas. The population of the town has steadily increased over the past decade. Given the extent of recent residential development within the town, Prosperous has evolved largely into a commuter town, though it also serves a significant rural based hinterland upon which it continues to depend commercially.

Prosperous had no recreation park where local members of the community both young and elderly could socialise in an attractive outdoor environment. Kildare County Council (KCC) in cooperation and consultation with the local community in Prosperous recognised that there was a lack of passive recreational space in the town. They identified the need to provide a park with recreational facilities for the residents of the town which would provide a safe environment for all ages to walk, exercise and socialise.

The planning and construction of Prosperous Town Park was carried out with the objectives of the County Development Plan, including the Small Town Plan for Prosperous and the Prosperous Local Area Plan to the fore.

The aim of this project was to provide the town with a recreation park facility and children's playground. The new park would also include a car park with provision for disabled persons. The objectives for the scheme were as follows:

- To increase the attractiveness of the town as a local commercial and social centre, thus increasing its sustainability as a place in which to live and work.
- To enhance the town's environment and amenities in the interests of residents, businesses, and visitors.
- To provide additional parking spaces for park visitors, park-and-ride commuters, parents dropping children to school and to alleviate parking congestion for surrounding businesses.
- To create an educational space for children and adults where workshops can be given on biodiversity and horticulture.
- To improve the surrounding foot paths and upgrade pedestrian crossings, junction crossings and bus set down area.
- To construct a new playground for young children to play and be active.
- To potentially install exercise equipment that will be a health benefit to people who may not have access or the means to join sports centres (decision to be made once the park has been open for 12 months).

Prosperous Local Area Plan 2007

The Prosperous Local Area Plan (LAP) set out the policies and objectives of Kildare County Council for the town. The LAP identified that there was a lack of passive recreational space in the town. It stated that *“it is important that all members of society, including children, the elderly and the disabled have access to public open space and sports facilities in order to enhance the quality of life and well-being of the community”*. The construction of a new park was listed as an objective of the LAP.

Kildare Open Space Strategy (July 2011) stated that *“there is likely to be a need in the future for open space that meets the size category of a local park, which should be designed to cater for both passive and active recreation”* in Prosperous.

Review of Prosperous Small Town Plan 2012 (PSTP) in relation to Prosperous Town Park

A Small Town Plan for Prosperous is incorporated within the framework of the County Development Plan (CDP). Previous studies and public consultations had revealed the need to provide Prosperous with a civic space as well as a public park / playground. The PSTP contains specific objectives for the future development of the town including the following:

- Protecting and preserving the quality of the landscape in the town.
- Supporting local employment opportunities while also supporting social inclusion and community development within the town.
- Providing a permanent vehicle, cycle, and pedestrian access point off the Main Street, in conjunction with the development of identified town centre development site.
- Encouraging and promoting development within the town centre, which is of a high standard of design, has an appropriate mix of uses, enhances the built environment, and delivers a high-quality public space.
- Creating a public park and children's playground in line with the Council's Open Space Strategy 2011.

The plan identified a site in the town which could be developed to provide a park and playground. The site was already in the ownership of KCC and prior to its development was predominantly unused except for a pedestrian path that provided access to St. Farnan’s Post Primary School. The use of the site for a public park and car parking accords with the zoning objectives for the site.

Review of KCC’s Corporate Plan 2019 - 2024 in relation to Prosperous Town Park

Kildare County Council’s mission statement as set out in the Corporate Plan (2019-2024) is to shape *“a sustainable future while improving the quality of life of all citizens. Delivering enabling infrastructure and efficient accessible services and pursuing our vision through collaboration, innovation, inclusion and community engagement.”*

At the last census the County had the youngest population in the state and analysis of population trends suggests the County is likely to see further population growth at both ends of the age spectrum. This increases pressure on services, particularly social and community infrastructure such as housing, open spaces, play facilities, age-specific social inclusion projects, community building and libraries.

The Corporate Plan outlines the following objectives that apply to this project:

Objective 1.7: *“Continue to improve and maintain the appearance of our County with the cooperation of our communities.”*

Objective 2.5: *“Consult with communities and collaborate with partners to enhance the public realm and design of our towns and villages to deliver projects and programmes that revitalise the local retail economy and rural hinterlands.”*

Objective 4.4: *“To facilitate the provision of recreation, sports and open space facilities in the County and educate and build on the capacity of the entire community to participate in healthier lifestyles.”*

Objective 5.3: *“Continue to provide infrastructure and facilities including car parking solutions, that support accessibility, commuters and the economic life of our towns and villages”.*

Review of Kildare County Council’s Development Plan in relation to Prosperous Town Park

The County Development Plan 2017-2023 (CDP) sets out the overall strategy for the proper planning and sustainable development of County Kildare over the period 2017-2023 and beyond. There are considerable provisions within the CDP which support the construction of Prosperous Town Park, including the following:

Chapter 5 Economic Development Enterprise & Tourism

In order to enhance the appearance and socio-economic performance of the towns, villages and settlements in the County, KCC will proactively engage with the members of each Municipal District in devising and delivering plans and projects for regeneration.

It is an objective of the Council (EO 20) to identify and implement flagship projects in conjunction with each Municipal District for urban renewal in the centre of towns and villages. These will seek to strengthen the economic and social fabric of these towns and villages and increase their capacity to support the economic and social well-being of their hinterland.

It is also an objective of the Council (ECD 25) to maintain a clean and attractive environment, to protect tourism amenities within the County from insensitive or inappropriate development, particularly any development that threatens the tourism resources and tourism employment in the County.

Chapter 6 Movement & Transport

It is an objective of the Council to take a balanced approach to the provision of parking with the aim of meeting the needs of businesses and communities. In addition, the Council aims to identify areas for the provision of public car parking spaces, including adequate and appropriately located spaces for people with disabilities.

Chapter 11 Social, Community & Cultural Development

The following policies relate to Social, Community and Cultural Development:

SN 1: To consider the needs of children and young people, including those with disabilities and additional needs, in the provision of indoor and outdoor recreational facilities.

SNO 1: To develop open spaces throughout the County which will encourage a range of recreational and amenity activities that will cater for both active and passive recreation.

SNO 3: To increase and improve the provision of children's play across the County. The provision of facilities such as play areas should have regard to the appropriateness of the location, the suitability of the building, the relationship to adjoining uses, the requirement for car parking and the amenity of adjacent uses.

Chapter 13 Natural Heritage & Biodiversity

The following policies relate to Green Infrastructure:

GI 26: To support and facilitate the provision of a network of high quality, well located and multifunctional public parks and open spaces throughout the County and to protect and enhance the environmental capacity and ecological function of these spaces.

GI 28: To enhance and diversify the outdoor recreational potential of public open spaces and parks, subject to the protection of natural environment.

Chapter 14 Landscape, Recreation & Amenities

This chapter discusses the importance of landscape amenity and green infrastructure, i.e. the network of linked high quality green spaces and other environmental features within an urban setting. The CDP states that opportunities should be taken to develop and enhance networks for cycling, walking and other non-motorised transport.

The Council aims to facilitate the provision of a variety of amenities within the County, including natural amenities, walking routes, cycling routes and sports facilities.

Health Check Assessment

A 'Health Check' as described in the Framework for Town Centre Renewal (Department of Jobs, Enterprise & Innovation) was carried out in 2018 to provide a "stock-take" of the current economic, social, environmental and physical situation relating to Prosperous in order to assess the vitality and viability of the town.

Research was undertaken in collaboration with Kildare County Council, local business owners and members of the community between May and August 2018. The assessment analysed the strengths and weaknesses of the town based on a quantitative analysis of factors such as the range and quality of activities, the mix of uses, accessibility to people living in the area and general amenity appearance and safety. Key to the assessment was the participation and input from the community and traders. Findings indicated that greater provision of youth facilities was required and that facilities for teenagers were lacking in the town, thus further emphasising the need for this project to proceed.

Strategic Projects & Public Realm Team

The multi-disciplinary Strategic Projects & Public Realm Team was established in 2019 with the assistance and support of the Elected Members and Management Team.

Kildare County Council is now operating within a very competitive funding environment nationally. The Strategic Projects & Public Realm Team has and will continue to increase Kildare County Council's positioning and "market share" of funding, delivering not only on the submission of competitive funding bids but also the design and roll out of strategic and innovative projects across the County.

The work of this team is of meaningful and measurable benefit to the social and economic well-being of our towns and villages. Through collaboration with communities and businesses the Team work in partnership to create attractive, vibrant, accessible, and economically strong town and village centres where people want to live, work, visit and stay.

Funding

The project was delivered through a joint funding association between KCC and a grant (Town & Village Grant Scheme) provided by the Department of Rural & Community Development.

The Town & Village Renewal Scheme was launched in 2016 with the aim of supporting the revitalisation of towns and villages in order to improve the living and working environment of their communities and increase their potential to support increased economic activity into the future. The focus of the Scheme is on initiatives that propose enhancements to the public spaces in a town, improvements that make that town / village a more attractive place to live and work, and facilitate an improved quality of life for town / village's inhabitant as well as visitors.

Kildare County Council made a number of funding applications under the Town and Village Renewal Scheme, one of the successful applications was for Prosperous Town Park. The grant awarded was €100,000 (the maximum amount available at that time).

Funds allocated from the Local Property Tax provision from Maynooth / Clane MD towards the project amounted to €60,000.

In addition to the above, Prosperous Tidy Towns successfully applied for a Drehid Grant in 2018 for this project.

Funds were also allocated from KCC's Capital Programme 2020 – 2022.

Public Meetings

KCC attended two public meetings to consult local residents and business owners regarding the proposed town park and associated car park. The Area Engineer presented the proposed design and details of the project and answered queries relating to the scheme. Attendees were made aware of their right to object or approve of the proposed scheme in writing to KCC. The statutory information meetings were held on 27th June 2017 and 1st August 2017. Representatives from KCC and local councillors attended both meetings.

Part 8 Planning Process

Sections 178 and 179 of the *Planning and Development Act 2000 (as amended)* and Articles 80 to 85 of the *Planning and Development Regulations 2001 (as amended)* outline the rules for Part 8 Planning Proposals.

A Part 8 planning application is effectively an application procedure for developments proposed by the local authority itself. The Part 8 application is submitted for the approval of Elected Members at a Council or Municipal District meeting.

Section 178 of the Act stipulates that a local authority shall not affect any development in its functional area which would contravene materially a development plan. If the proposal would contravene materially a development plan, it cannot be proceeded with.

The sponsoring department is required to complete a Part 8 application form. The Regulations requires that the following documents, particulars and plans must also be provided:

- A document describing the nature, extent and principal features of the proposed development.
- A location map clearly identifying the land (site) on which it is proposed to carry out the proposed development.
- A site layout plan showing the boundary of the site and buildings, structures, roads, features in the vicinity of the site.

- Other plans/drawings as necessary to describe the proposed development, e.g. elevations.
- In relation to the construction of a new or widening / realignment of a road, plans/drawings may be necessary to describe the proposed development.

Notice of the proposed development must be given in an appropriate newspaper and a site notice must be erected on the proposed development site.

The plans and particulars of a proposed Part 8 development should be available for public inspection for a period of not less than 4 weeks, beginning on the day of publication of a newspaper notice in relation to the proposed development. Hard copies of all documents should be displayed at Áras Chill Dara and at other local authority offices proximate to the proposed development and should also be made available to view on the Council's website.

The Regulations require that a local authority shall send notice of a proposed development to relevant prescribed bodies and should include copies of all documents, particulars and plans of the proposed development.

The period for submissions or observations shall not be less than 2 weeks after the end of the 4 week period referred to above. In other words, a total period of 6 weeks will be available for the receipt of submissions / observations. This 6-week period is available to members of the public and prescribed bodies.

Following the expiration of the public display period a written report (the Chief Executive's Report) in relation to the proposed development must be submitted to the Elected Members within 8 weeks of the end of the public consultation period.

The Elected Members will be required, within 6 weeks of receipt of the Chief Executive's report, to consider the proposed development and the report. The members may, by resolution, decide to vary or modify the development, otherwise than as recommended in the Chief Executive's report, or decide not to proceed with the development.

Kildare County Council sought Part 8 planning approval to construct a new town park in Prosperous. The project was formally advertised for public consultation on 4th July 2017.

The works outlined in the planning application included:

- Site Clearance - removal of all debris and rubbish and clearing overgrown vegetation.
- Earthworks - grading works to landscape design and adjustments of ground levels for installation of car park and paths.
- Drainage - installation of surface water drainage throughout the site.

- Construction of a new car park.
- Installation of paths and paving circulating the park, using various material such as paving, stone and tarmacadam surfaces.
- Landscaping - protection of existing trees and plants and installation of new trees, plants, grassed areas, and formal garden.
- Playground - installation of new play space and play equipment.
- Fencing and Gates - installation of new timber post and wire fence along boundary sections, gates and pillars where required.
- Public Lighting- installation of new lighting columns as required for car park, play space and park.
- Realignment of external paths, bus parking bay and kerb alignments.

All major stakeholders were informed of the proposal and were given relevant details during the development of the design. These include, but are not limited to, the Department of Arts, Heritage and the Gaeltacht, Waterways Ireland, Office of Public Works and National Parks and Wildlife Service. Plans and particulars of the proposed scheme were displayed for public inspection between 4th July 2017 and 16th August 2017 in KCC's main office (Naas), Maynooth Roads Office and the Parish Centre, Prosperous. They were also available on KCC's website.

Submissions or observations were invited in writing on or before 30th August 2017. Following the public consultation period and in response to submissions received, the following modifications were made:

- Reduction in the number of car parking spaces by 20% to help alleviate traffic congestion that might be caused from the new park.
- Additional bicycle parking (increase by 25% initially and up to 50% if there is sufficient demand).
- Installation of yellow box markings at Curryhills Park junction with Main Street.
- Removal of proposed dense planting along site frontage to increase visibility for road users.
- Adult exercise equipment to be omitted from the scheme until the park has been in operation for 12 months. The exercise equipment will only be installed once residents and An Garda Síochána are satisfied that anti-social behaviour will not be a factor due to the presence of adult exercise equipment.

The Part 8 proposal with amendments was recommended to the Cathaoirleach and Members of the Maynooth Municipal District of Kildare County Council on 13th December 2017. The minutes of the meeting indicate that proposal was approved by the Elected Members.

Procurement

Town & Village Health Check Assessment Contract

The tender process for the Health Check contract was advertised on 9th June 2016 (OJEU 124896). A return date of the 26th October 2017 for the submission of tenders was set. In total, five tenders were received. The tenders were assessed in accordance with the award criteria laid out in the Instruction to Tenderers. The successful applicant was appointed based on a tender sum of €24,300 (excluding VAT), subject to an additional agreed fee of €1,350 (excluding VAT) per Red Dot Event should the Council so require and agree prior to any such event.

A Chief Executive's Order was signed to award the contract.

Civil Engineering Consultant Design Team Contract

A single stage open procedure was selected as the appropriate procurement method for this competition. Kildare County Council's Transportation Department had recently established a Multi-Operator Framework Agreement for Engineering Consultancy Services (OJEU Ref: 2015/S 118-215263). Eleven consultants had been appointed by KCC to the Framework.

On 14th December 2018 the Transportation Department contacted all eleven framework participants who were invited to tender in a mini tender competition which consisted of four separate projects including Prosperous Town Park. Five tender submissions were received by the extended deadline of 8th February 2019.

The Most Economically Advantageous Tender (assessed in accordance with the award criteria laid out in the Instruction for Tenderers) was identified and the successful consultant was appointed based on a tender sum of €208,000 (excluding VAT).

A Chief Executive's Order was signed on 15th April 2019 to appoint the successful contractor as consultant engineers and P.S.D.P. (Project Supervisor Design Process) for the project.

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

- Valid tax clearance certificate.
- Health & Safety Compliance Declaration.
- Professional Indemnity Insurance Certificate.
- Other insurance certificates as required under the contract, Public Liability and Employers Liability.

Main Contractor Appointment

The main contractor was procured through the KCC Civil Engineering Small Works Framework Agreement (OJEU Ref: 2016/S 181-324384). Eight contractors had been appointed by KCC to the Framework.

The Strategic Project and Public Realm Team contacted all eight framework participants who were invited to tender in a mini tender competition. Five tender submissions were received by tender return date 8th November 2019.

All tenders were assessed in accordance with the award criteria laid out in the Instruction for Tenderers and the successful consultant was appointed based on a lowest tender sum of €421,026 (excluding VAT).

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

- Valid tax clearance certificate.
- Insurance details.
- Appointment as PSCS (Project Supervisor Construction Stage).

Playground Equipment and Installation Contractor

Kildare County Council's Parks Department had recently established a Multi-Operator Framework Agreement for the Design and Construction of Playgrounds (OJEU Ref: 2018/S 128-290825). Ten consultants had been appointed by KCC to the Framework.

The Strategic Project and Public Realm Team contacted all ten framework participants who were invited to tender in a mini tender competition for the design, supply and installation of a multi age, accessible natural playground equipment at Prosperous Town Park. Three tender submissions were received by the deadline of 23rd January 2019.

The Most Economically Advantageous Tender (assessed in accordance with the award criteria laid out in the Instruction for Tenderers) was identified and the successful consultant was appointed based on a tender sum of €158,582.95 (excluding VAT).

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

- Valid tax clearance certificates.
- Insurance details.
- Health and Safety Compliance Declaration.

Other

- A Project Manager was appointed to manage and control all aspects of the project on behalf of Kildare County Council.
- There is documentary evidence of minutes of meetings that were held during the project.
- The construction of the park and playground was expected to be completed within a timescale of 6 months and to a large extent it was. It was expected that the contractor would be on site at the start of May 2020 however they were delayed on previous jobs (due to Covid) which delayed their start date on Prosperous Town Park. Bad weather affected the project because the site was so

wet and bringing machinery in could have done more damage to the ground. Some planting wasn't complete until 2021 due to unavailability of the correct sizing of trees and also due to Covid restrictions.

- Key personnel on the Strategic Projects & Public Realm Team who were responsible for the management, administration and monitoring of this project include: 1 Executive Engineer (Project Lead), 1 Senior Executive Officer, 1 Clerical Officer. Support was also provided by the Executive Parks Superintendent (KCC).

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To improve the public open space provision.</p> <p>To provide recreational facilities for the local residents.</p> <p>To enhance the town’s environment and amenities thereby increasing the attractiveness of the town.</p> <p>To promote the town’s potential for tourism and as a centre for culture and local heritage.</p> <p>To increase the potential to support increased economic activity into the future.</p>	<p>Financial €100,000 funding from the Town & Village Renewal Scheme.</p> <p>Local Property Tax from Maynooth Municipal District.</p> <p>Drehid Grant.</p> <p>KCC’s Capital Programme 2020 – 2022.</p> <p>Human Executive Engineer, Senior Executive Officer, Clerical Officer, Executive Parks Superintendent.</p> <p>Systems Agresso (financial system).</p> <p>Land</p>	<p>Public consultation.</p> <p>Town & Village Renewal Scheme grant application.</p> <p>Health Check Assessment.</p> <p>Part 8 planning application.</p> <p>Procurement process to tender, assess and appoint the various contractors.</p> <p>Management of the contracts to ensure that all services were carried out as agreed.</p> <p>Detailed design progressed.</p> <p>Construction of town park and playground.</p>	<p>New landscaped town park.</p> <p>New playground.</p> <p>Additional parking spaces.</p> <p>Improved footpaths and junction crossing.</p> <p>Bus set down area.</p> <p>Prosperous Town Orchard – initiative by Tidy Towns to plant apple trees at various locations throughout the town, including the park.</p>	<p>Enhances the town’s attractiveness.</p> <p>Improved access to recreational opportunities.</p> <p>Health benefits – Encourages active outdoor lifestyle.</p> <p>Strengthen the local economy by attracting residents and visitors, therefore increasing revenue for local businesses and increasing job opportunities.</p> <p>Foster a sense of community through involvement in design and planning. Increase community engagement.</p> <p>Alleviate parking congestion and provide park-and-ride spaces for commuters.</p>

Description of Programme Logic Model

Objectives:

The overall objective of the project was to construct a new town park with recreational facilities for local residents on KCC owned land in the town of Prosperous.

Other objectives of this project are outlined below;

- To increase the attractiveness of the town as a local commercial and social centre, thus increasing its sustainability as a place in which to live and work.
- To enhance the towns environment and amenities in the interests of residents, businesses and visitors.
- To promote the town potential for tourism and as a centre for culture and local heritage, thus enhancing the sense of identity - physically and socially.

Inputs:

Financial Inputs: Grant funding of €100,000 from the Town and Village Renewal Scheme provided by the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs. Maynooth Municipal District allocation from Local Property Tax to the project. Prosperous Tidy Towns successfully applied for a Dredge Grant for this project. KCC's Capital Programme 2020 -2022.

Human Inputs: The KCC project team consisted of 1 Executive Engineer who was the project lead for the Town Park, 1 Senior Executive Officer (SPPR) and 1 Clerical Officer (administrator). The Executive Parks Superintendent from KCC's Parks Section team was also relied upon for input.

System Inputs: The systems used for the Scheme are listed below.

System	Used for
Agresso	Financial Management System

Land: Approximately 1 hectare of land in the ownership of KCC

Activities:

A number of key activities were carried out throughout the project including Part VIII Planning Process, Town & Village Renewal Scheme application for funding, tendering, assessing submitted tenders, awarding final contracts, liaising with contractors, progress meetings, design review and approval, agreeing change orders. In addition, the contracts were project managed during construction.

Outputs:

The output from the project is an exceptional park and playground that caters for all ages and abilities. Consideration in the design was given to universal accessibility and includes the following:

- Physical access to a choice of activities.
- A range of accessible play activities and settings within the site.
- Creative landscaping including a wildlife garden, a pond, a wetland area, an amphitheatre, formed mounds and a variety of plants and hedging.
- Different degrees of challenge and scale within the play activities (rather than a distinct age separation).
- Creative and sensory play.
- Opportunities that foster social interaction and imaginative/role play.
- Artistic and natural elements.

The design incorporated the use of creative landscaping and natural play elements and the choice of equipment was cognisant of the overall layout. When considering seating throughout the town park, age friendly requirements were taken on board, which resulted in a change order so these needs could be incorporated.

Additional parking has been provided for park visitors, park-and-ride commuters, parents dropping off children and this helps to alleviate parking congestion in the area.

The project included improvements to footpaths and upgrading of the access junction to Curryhills Road and the bus set down area.

Outcomes:

It is expected that the new town park and playground will enhance the community infrastructure and amenity in Prosperous. The enhancement of local amenities in the town will improve the attractiveness of Prosperous as a place to live, work and invest or set up/ expand a business and support compact community cohesion and community spirit. The park was designed and constructed to ensure it is open to, and appropriate for, all ages and abilities. There are a wide choice of activities for children of all ages to explore and enjoy. Depending on demand and successful operation, this area could be further developed to incorporate adult exercise equipment and a community centre.

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

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

Date	Milestones
2007	Listed as an objective in the Prosperous Local Area Plan
February 2012	Listed as an objective in the Prosperous Small Town Plan
2016	Grant applied for from Town & Village Renewal Scheme. Application successful.
June 2016	Health Check Tendered 09/06/2016 – 26/10/2017 Awarded 15/05/2018 Complete December 2018
04/07/2017 – 13/12/2017	Part VIII Planning Process On public display from 04/07/2017 – 16/08/2017 Submissions invited until 30/08/2017 Recommended to Cathaoirleach and Elected Members of Maynooth MD and approved on 13/12/2017
14/12/2018	Consultant Engineer Contract Tendered from 14/12/2018 – 08/02/2019 Awarded in April 2019
17/10/2019	Works Contractor Tendered from 17/10/2019 – 08/11/2019 Awarded 13/01/2020 Complete 03/03/2021
27/11/2019	Playground Contractor Tendered 27/11/2019 – 23/01/2020 Awarded 24/06/2020 Complete 16/10/2020
09/10/2020	Substantial completion – some remaining snag items to be complete
01/12/2020	Park open to the public

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
1. Kildare County Council Development Plans	Kildare County Council County Development Plan 2017-2023. Prosperous Small Town Plan 2012. Prosperous Local Area Plan 2007.
2. Part 8 Planning Application	Planning process for Local Authority projects.
3. National Public Procurement Policy Framework	This policy document was drawn up by the National Procurement Policy Unit, Dept. of Finance, as part of ongoing public procurement reform work in the public sector.
4. Kildare County Council's Procurement Policy	KCC's policy and procedure document for procurement.
5. Contractor Procurement / Report on Tenders	Contractor Procurement process examined including Contract Notice, Tenders and Report on Tenders.
6. Assessment Board Summary and Marking Sheets	Summary information on the evaluation of the tenders received and the marks granted to each one.
7. Letter of acceptance / Main Contract	Signed on behalf of KCC / The final awarded contracts for the project
8. Chief Executive Order	Chief Executive's Orders signed to award contracts
9. Minutes of meetings	Minutes of meeting with Contractors.
10. Minutes of MD Meetings 2018 – 2020	Updates on progress given to Elected Members
11. Change Orders	Schedule of agreed change orders

Key Document 1: Kildare County Council Development Plans

The documents that set out the strategy for proper planning and development of County Kildare with particular reference to Prosperous. All of these plans identified the need to provide a town park with playground.

- County Development Plan 2017-2023
- Prosperous Small Town Plan 2012
- Prosperous Local Area Plan 2007

Key Document 2: Part 8 Planning Application

Documents examined confirm that the Part 8 process for Prosperous Town Park was carried out in compliance with the relevant sections of the Planning and Development Act 2000 (as amended) and Articles 80-85 of the Planning and Development Regulations 2001 (as amended).

Key Document 3: National Public Procurement Policy Framework

The National Public Procurement Policy Unit, (NPPPU) was established within the Department of Finance to develop public service procurement, policy and practice through a process of procurement management reform.

The policy framework defines public procurement as *“...the acquisition, whether under formal contract or not, of works, supplies and services by public bodies. It ranges from the purchase of routine supplies or services to formal tendering and placing contracts for large infrastructural projects by a wide and diverse range of contracting authorities”*.

The policy sets out the core principles underpinning national procurement policy and the practical process changes which support procurement management reform. It advises a strategic approach to public procurement and the making of a corporate procurement plan to support best practice procurement and corporate governance.

Key Document 4: KCC’s Procurement Policy

In keeping with best practice corporate governance, KCC’s Procurement Unit developed a set of procurement procedures. This document addresses the Council’s policies and procedures in all areas of procurement. It includes tendering procedures in line with the EU/National legislation and also KCC’s own purchasing approval procedures. The policy forms the basis of KCC’s procurement responsibilities and should be consulted for information on types of procurement procedure, timescales, thresholds, etc.

Key Document 5: Kildare County Council's RFT for Civil Engineering Consultant Design Team Contract, Main Contractor Appointment and Playground Equipment and Installation Contractor

The RFT set out the requirements necessary to bid for the contracts. The selection criteria and the evaluation criteria were clearly stated in the RFT document. Procedural requirements involved in the tendering process have been complied with. There is documentary evidence to verify that all tenders were advertised in accordance with the relevant legislation.

Key Document 6: Assessment Board Summary and Marking Sheets

This is the summary information on the evaluation of the tenders received. The tenders were evaluated, and the findings were summarised in a table with each criterion given a mark (as per the RFT).

There is documentary evidence to verify that all tenders were assessed in accordance with the relevant legislation.

Key Document 7: Letter of Acceptance & Contracts

The letters of acceptance to the contractors verifying the acceptance of the Tender were reviewed along with the Contract. The terms of the contracts are contained in the RFT issued by KCC, Framework Agreements, the tenders submitted by the Contractors, the letters of offer made by KCC, etc.

Key Document 8: Chief Executive / Director's Order

A Chief Executive's Order was signed on 15th April 2019 to appoint the successful contractor as consultant engineers and P.S.D.P. (Project Supervisor Design Process) for the project.

A Chief Executive's Order was signed on 15th May 2018 to award the contract for the Town & Village Health Check to the successful contractor.

Key Document 9: Minutes of Meetings

There is documentary evidence of minutes of meetings that were held with the contractors. These meetings included representatives from Kildare County Council. The records show matters discussed, including health & safety, progress, traffic management, design issues, site security, snagging, etc. The records also show outcomes agreed and actions required along with assigned responsibilities.

Key Document 10: Minutes of Municipal District Meeting held 2018 – 2020

Documentary evidence of updates given to the Elected Members on progress.

Key Document 11: Change Orders

There are a number of change orders, each has been properly processed and approved. There is documentary evidence to verify this.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for *Prosperous Town Park*. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Records of public consultation, Part 8 process, Health Check, etc.	Establish the need for a town park and playground in Prosperous.	Available
Contractor Procurement / Report on Tenders	Contractor Procurement process examined including Contract Notice, Tenders and Report on Tenders.	Available
Main Contract	Signed on behalf of KCC. The awarded contracts for the programme.	Available
Records of meetings	Details of meetings that have been held throughout the term of the contract to demonstrate proper management of the project and that any issues have been discussed and agreed upon.	Available
FMS Agresso – Financial Reports	Expenditure and income details for capital job codes relevant to this Scheme	Available

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for *Prosperous Town Park* based on the findings from the previous sections of this report.

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

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

From a review of records held on file by the Council's Transportation Department and by the Strategic Project & Public Realm Team and through communication with those involved in the project, Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined.

All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes. It is considered that the decision to proceed with the project was soundly based and that the project was well managed. The project timeline provides evidence that this project had been identified in various policies/plans over a period of time

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 the tenders were advertised and assessed in accordance with relevant legislation.

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

There is evidence of meetings that were held throughout the duration of the project. These meetings included representatives from Kildare County Council. The minutes provide a 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, design issues, progress, etc. were discussed.

There were additional costs incurred over the tender price. There are a number of change orders, each has been properly processed and the relevant documentation is available to verify this.

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

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

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

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 that there were no Director / Chief Executive Orders signed for the appointment of the Main Contractor or the Playground Equipment & Installation Contractor. The SPPR Team have confirmed that it is now part of their processes to obtain a Director or Chief Executive Order for all projects.

The issue identified arose from administrative errors only. Internal Audit are satisfied that there are no financial irregularities on this project. We recommend that a Director / Chief Executive Order is signed for the appointment of all contractors.

Recommendation 3:

A post project review should be carried out on Prosperous Town Park as soon as possible in order to assess the overall success of the project and to evaluate if the project objectives have been met. This would determine if anything could be done differently or better for future projects.

Management comment:

This Public Spending Code in-depth check has been a very useful exercise for the Strategic Projects & Public Realm Team. We accept all 3 recommendations and particularly welcome the introduction of training for all relevant staff on PSC requirements.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on *Prosperous Town Park*.

Summary of In-Depth Check

The objective of this In-Depth check was to carry out an evaluation of the 2020 capital expenditure on Prosperous Town Park.

Internal Audit is satisfied that the project objectives were clearly defined. It is considered that the decision to proceed with the project was soundly based. The project timeline provides evidence that this project has been identified in various policies/plans over a period of time.

Internal Audit examined the procurement of contractors to see if it complied with EU and National policies and with KCC's procurement policies and procedures. The appointment of the contractors was conducted in accordance with the procurement regulations in the areas examined.

"The management stage of a contract is where value for money (VFM) gained during the preceding stages is realised. A contract needs to be effectively managed by the user not just left to the supplier. Proactive involvement in the management of the contract is essential to maximise VFM"⁴

There was evidence of active management of the contract.

Audit Opinion: It is the opinion of Internal Audit that the appraisal and planning of this project and the procurement and management of the contractors involved in constructing Prosperous Town Park was in **substantial** compliance with the Public Spending Code.

⁴ Public Procurement Checklist, Office of Government Procurement 2009

Appendix A

Audit Assurance Categories and Criteria

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