

Kildare County Council

PUBLIC SPENDING CODE

Quality Assurance Report for 2023

To be submitted to the

National Oversight and Audit Commission (NOAC)

Certification

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

Signature of Accounting Officer:



Ms. Sonya Kavanagh
Chief Executive
Kildare County Council

Date: 28/5/2024 | 2:09 PM BST

Introduction

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

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

Quality Assurance Procedure

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

[1] http://publicspendingcode.per.gov.ie/

The Quality Assurance process contains five steps:

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

Step 1 – Project Inventory

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

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

Category 1 – Expenditure being considered
Category 2 – Expenditure being incurred
Category 3 – Projects/Programs completed or discontinued

Kildare County Council's inventory contains 209 projects/programmes with a total value of €1,209,957,730 (capital and revenue projects/program).

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

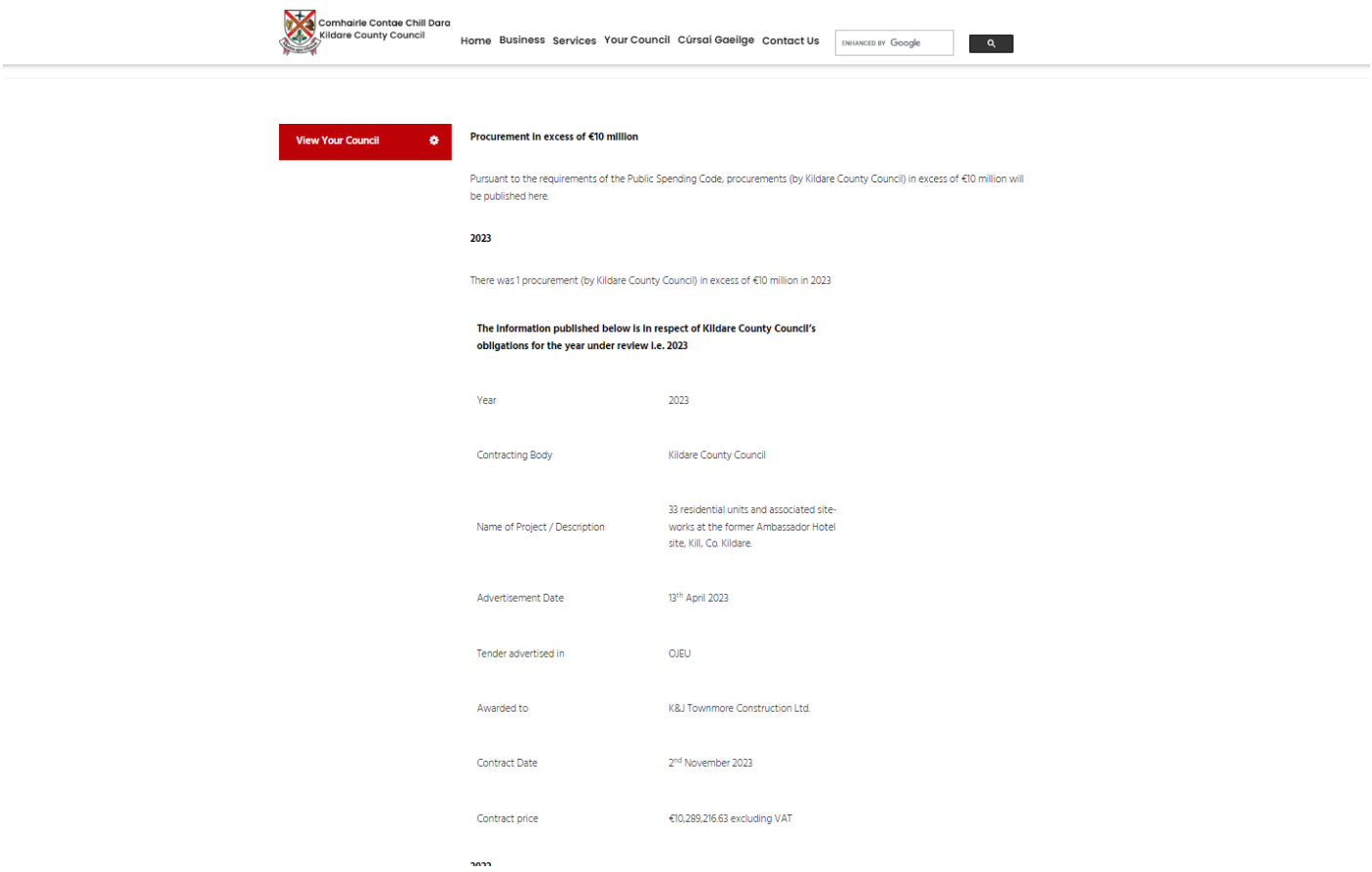
It should be noted that Irish Water became responsible for water services on 1st January 2014 (Water Services (No. 2) Act 2013). There is some water services expenditure in the "expenditure being incurred" table of the project inventory as Kildare County Council acts as an agent for Irish Water in accordance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

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

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

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

Kildare County Council - Public Spending Code



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Procurement in excess of €10 million

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

2023

There was 1 procurement (by Kildare County Council) in excess of €10 million in 2023

The information published below is in respect of Kildare County Council's obligations for the year under review i.e. 2023

Year	2023
Contracting Body	Kildare County Council
Name of Project / Description	33 residential units and associated site-works at the former Ambassador Hotel site, Kill, Co. Kildare.
Advertisement Date	13th April 2023
Tender advertised in	OJEU
Awarded to	K&J Townmore Construction Ltd.
Contract Date	2nd November 2023
Contract price	€10,289,216.63 excluding VAT

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 2021-2023.

The Public Spending Code Capital projects reviewed over the three-year period were:
2021 - Kerdiffstown Landfill Remediation - Kerdiffstown Park - €62.8M
2022 - M7 Naas Newbridge By-Pass Upgrade - €63M
2023 - Sallins/Alymer Greenway - €5.4M

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 2021 - 2023.

The Public Spending Code Revenue projects reviewed over the 3-year period were:
2021 - Homeless Services expenditure - €4,119,998

2022 - Kildare Sports Partnership - €626,746

2023 - Rental Accommodation Scheme €3,689,019

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

The total value of Kildare County Council's 2023 project inventory was €1,209,957,730 (capital and revenue) and the projects selected for an in-depth check were as follows:

Capital Projects Selected for In-Depth Check	
Project 1: Sallins/Alymer Greenway	
Value of Capital Project selected	€5,389,323
Revenue Project Selected for In-Depth Check	
Project 2: Rental Accommodation Scheme	
Value of Revenue Project selected	€3,689,019

Project 1: Sallins/Alymer Greenway project (Capital Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Sallins/Alymer Greenway project was delivered in line with the standards set out in the Public Spending Code.

The main objective of this project was the delivery of phase one of the Grand Canal Greenway. Phase one includes the upgrade of 11km of towpath and the construction of a new pedestrian bridge in Sallins and associated works. The Grand Canal Greenway in Kildare, when complete, will extend 40km from Alymers bridge on the Dublin border to Clonkeen on the Offaly border. Phase two of the Kildare section is currently in the design stage. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

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

Audit Opinion:

It is the opinion of Internal Audit that the Sallins/Alymer Greenway project is in **Substantial** compliance with the standards set out in the Public Spending Code to date.

Project 2: Rental Accommodation Scheme (Revenue Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the RAS programme was delivered in line with the standards set out in the Public Spending Code in 2023.

The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long-term dependents under the Supplementary Welfare Allowance Scheme and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained, and as a result it was possible to identify if the programmes objectives are being achieved, along with the related cost.

As expenditure is recouped from the DHLGH, a monthly return which captures the key programme data is required to be completed and submitted. Annual Activity and Financial Reports must also be supplied to the DHLGH. A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also as part of the production of the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meeting of senior staff in the Housing & Regeneration Directorate.

Audit Opinion:

It is the opinion of Internal Audit that the RAS programme is in **Substantial** compliance with the standards set out in the Public Spending Code.

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

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

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

With respect to each of the required steps:

- A project inventory has been prepared outlining the various projects/programmes (capital and revenue) that were being considered, being incurred, or recently ended; within the 2023 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 2023 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 2023

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Projected Lifetime Expenditure**	**Explanatory Notes**
Housing & Building							
Maintenance/Improvement of LA Housing Units						€4,880,641	Increase in Annual Expenditure
RAS & Leasing Programme						€10,177,855	Increase in Annual Expenditure
Housing Grants						€6,219,755	Increase in Annual Expenditure
Garda Station Ballitore	5 social housing units		€8,561		2023 - 2026	€2,466,841	
Glandore Athy	5 social housing units		€114,086		2023 - 2025	€2,213,887	
Shamrock Stores	2 social housing units				2023 -2026	€633,463	
Ardrew Halting Site	5 group housing units & amalgamation of existing bays		€52,492		2023 -2026	€4,454,000	
Tanyard Ballitore	6 social housing units		€3,567		2023 -2026	€2,160,000	
Iniscarra - 5 unit	5 social housing units		€7,580		2023 -2026	€1,991,125	
Ardclough Rd Celbridge (Social)	29 social housing units		€1,120		2023 -2026	€9,193,039	
Ardclough Rd Celbridge (Affordable)	10 affordable housing units				2023 -2026	€3,064,347	
Newtown House, Leixlip	4 social housing units		€13,738		2023 -2026	€1,018,480	
Dispensary Site Carbury	5 social housing units		€10,031		2023 -2025	€1,430,644	
Boycetown Kilcock	10 -14 social housing units				2023 -2026	€5,568,729	
Courthouse Kilcock	3 social housing units		€3,567		2023 -2026	€1,889,305	
Nancy's Lane Clane (Affordable)	70 affordable housing units				2023 -2026	€26,915,000	
St Patricks Park Rathangan	Regeneration and Remedial Works scheme		€164,669		2023 -2025	€14,098,378	
St Evins Monasterevin	15 social housing units		€44,580		2023 -2026	€5,263,098	
Rickardstown PPP Site (Affordable)	40 affordable housing units				2023 -2027	€15,380,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Station Road Kildare	30 social housing units		€316,953		2023 -2026	€12,901,497	
Coolaghknock Glebe (affordable)	32 affordable housing units				2023 -2027	€12,304,000	
Caragh Road Naas (Affordable)	15 affordable housing units, 58 social units				2023 -2027	€5,784,000	
Patrician Ave Naas	2 social housing units and refurbishment of existing dwelling		€27,354		2023 -2025	€1,531,106	
St Corbans Place Naas	Refurbishment and extension of existing unit.		€14,762		2023 -2024	€512,250	
Jigginstown Traveller Accommodation Naas					2023 -2027	€1,150,000	
Craddockstown, Naas (Affordable)	100 affordable housing units				2023 -2027	€38,450,000	
Land Acquisition					N/A	€20,000,000	
Road Transportation and Safety							
Regional Road - Maintenance and Improvement						€2,592,575	Increase in Annual Expenditure
Local Road - Maintenance and Improvement						€1,480,681	Increase in Annual Expenditure
Traffic Management Improvement						€814,917	Increase in Annual Expenditure
Osberstown Interchange			€68,336		2023-2025	€727,414	
TII National Pavement Schemes			€245,622		Not applicable	€2,500,000	Amalgam of projects
TII Annual Allocation					Not applicable	€8,700,000	Amalgam of projects
Celbridge Second Bridge			€221,947		Not yet known	€18,100,000	Capital programme
Existing Celbridge Bridge Imp Scheme					2023-2026	€17,500,000	Capital programme
Clane Inner Relief Rd Capdoo			€67,281		2023-2025	€2,000,000	Capital programme
Maynooth Outer Orbital			€2,480		2024-2027	€700,000	Capital programme
R417 Athy Rd Jct at Monasterevin					Not yet known	€1,050,000	Capital programme

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Newbridge Southern Relief Rd					Not yet known	€6,500,000	Capital programme
Kilcullen Industrial Estate Rd					Not yet known	€550,000	Capital programme
Kildare North Link/South Green Access					Not yet known	€1,000,000	Capital programme
Athgarvan Road Widening					Not yet known	€2,300,000	Capital programme
Craddockstown Rd/Ballycane Imp					Not yet known	€1,100,000	Capital programme
Ladytown Junct Improv Scheme			€82,314		2024-2026	€3,500,000	Capital programme
Blessington Rd to Tipper Rd Link					Not yet known	€6,000,000	Capital programme
Celbridge/Maynooth Depot Relocation					Not yet known	€1,000,000	Capital programme
Culvert/Bridge Upgrade					Annual Expenditure	€750,000	Amalgam of projects
Emergency Road Fund					Annual Expenditure	€600,000	Amalgam of projects
GDA Strategic: Cycle Network					Ongoing	€140,000,000	Capital programme
Planning Conditional Schemes					Ongoing	€6,000,000	Amalgam of projects
Rural Junctions (Project Initiation Fund)			€33,942		2024-2026	€3,000,000	Amalgam of projects
Speed Limit Signage					2024-2025	€1,024,034	Capital programme
Traffic Mgt Signalling Infrastructure					Ongoing	€1,350,000	Amalgam of projects
Transport Strategies					Ongoing	€1,000,000	Amalgam of projects
Water Services							
Athy Flood Relief			€100,748		2024-2033	€10,000,000	
Athy MD SW Imp Works					2024-2033	€1,800,000	
Leixlip Flood Relief					2024 - 2032	€1,000,000	
Leixlip Celbridge SW Imp Works					2024 -2029	€1,525,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Maynooth MD SW Imp Works					2024 -2029	€2,100,000	
Kildare MD SW Imp Works					2024 -2029	€2,650,000	
Naas MD SW Imp Works			€180,824		2024 -2029	€1,500,000	
Minor Works					2024 -2029	€3,063,900	
Community/Economic Dev Facilities							
Community & Enterprise Function					Annual Expenditure	€866,290	Increase in Annual Expenditure
Heritage & Conservation Services					Annual Expenditure	€665,077	Increase in Annual Expenditure
Leixlip Comm Facilities					2024-2026	€673,880	
Maynooth Comm Facilities					2024-2026	€885,269	
Clane Maynooth Community Facilities					2024-2026	€506,879	
Kildare Newbridge Comm Facilities					2024-2026	€820,215	
Newbridge Youth Facilities					2024-2026	€596,453	
Robertstown Community Initiatives			€64,058		2024-2026	€730,000	
Monasterevin Meeting Hub					2024-2026	€750,000	
Johnstown Community Centre					2024-2026	€300,000	
Naas MD Community Facilities					2024-2026	€1,206,808	
Model School Hub			€87,105		2024-2026	€7,000,000	
Public Realm Projects							
Emily Square			€41,513		2024 -2026	€3,740,265	
Maynooth Town Centre Masterplan					2024 -2025	€2,545,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Kildare Market Square Phase 1			€80,810		2024	€1,500,000	
Kildare Market Square Phase 2 - Ped link to KV			€134,364		Unknown	€2,350,000	
Kilcullen Market Square					2024-2026	€1,600,000	
Rathangan Market Square					2025-2027	€1,600,000	
Naas Harbour Project					Unknown	€1,000,000	
Naas Towncentre Masterplan					2024-2025	€4,662,000	
Wonderful Barn Improvement Works			€244,554		2023-2026	€3,438,370	
Edmund Rice Square					Unknown	€550,000	
Redevelopment of Harbour Field					2024-2025	€3,268,474	
Environmental Services							
Operation of Fire Services					Annual Expenditure	€1,837,560	Increase in Annual Expenditure
Northern Civic Amenity					2024-2026	€3,780,000	
Legacy Landfill					2024-2026	€1,800,000	
Extension of Burial Grounds					2024-2026	€1,749,000	
Recreation and Amenity							
Operation of Library & Archival Service					Annual Expenditure	€847,301	Increase in Annual Expenditure
Outdoor Leisure Areas Operations					Annual Expenditure	€1,653,900	Increase in Annual Expenditure
Community Sport and Recreational Development					Annual Expenditure	€822,377	Increase in Annual Expenditure
Nth Kildare Swimming Pool					Not yet known	€3,000,000	
County Library & Archives					2024-2028	€17,000,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Clane Library			€35,135		2024-2025	€3,520,000	
Celbridge Library and Cultural Centre			€250,000		2025-2028	€17,850,000	
Library Improvements					Ongoing	€1,422,563	
Leixlip Playground					2024-2025	€624,046	
St Catherines Park					2024-2030	€677,780	
Bawnogues Playground					2024-2025	€589,134	
Maynooth Plan Carton			€7,374		2024-2033	€10,000,000	
Riverbank Arts Centre			€106,233		2024-2028	€16,724,260	
Liffey Valley Strategy Kildare					2024-2033	€5,000,000	
Kildare Court House			€19,256		2025-2028	€4,000,000	
Cherry Avenue					2024-2033	€9,000,000	
Monread Park Improvements			€63,341		2024-2033	€3,000,000	
Naas Area Amenities			€7,207		2024-2033	€1,000,000	
Liffey Valley Strategy Leixlip					2024-2033	€5,000,000	
Leixlip Area Amenities			€7,094		2024-2033	€1,000,000	
Playground Development Naas					2024-2033	€750,000	
Miscellaneous Services							
Administration of Rates						€1,740,567	Increase in Annual Expenditure
Local Representation/Civic Leadership						€899,796	Increase in Annual Expenditure
Lantern Building						€900,000	
Totals		-	**€2,934,594**			**€624,573,225**	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Cumulative Expenditure to-date**	**Projected Lifetime Expenditure (Capital Only)**	**Explanatory Notes**
Housing & Building								
A01 Maintenance/Impr LA Housing		€18,964,815				Not Applicable	Not Applicable	Annual Expenditure
A02 Housing Ass,Alloc & Transfer		€1,640,979				Not Applicable	Not Applicable	Annual Expenditure
A03 Housing Rent & TP Admin		€885,324				Not Applicable	Not Applicable	Annual Expenditure
A04 Housing Comm Dev Support		€1,291,190				Not Applicable	Not Applicable	Annual Expenditure
A05 Admin Homeless Service		€4,921,025				Not Applicable	Not Applicable	Annual Expenditure
A06 Support to Housing Cap&Aff Prog		€6,103,828				Not Applicable	Not Applicable	Annual Expenditure
A07 RAS Programme		€39,462,648				Not Applicable	Not Applicable	Annual Expenditure
A08 Housing Loans		€2,341,072				Not Applicable	Not Applicable	Annual Expenditure
A09 Housing Grants		€7,487,677				Not Applicable	Not Applicable	Annual Expenditure
A12 Housing Assistance Prog		€1,360,970				Not Applicable	Not Applicable	Annual Expenditure
House Purchases			€42,167,450		Not Applicable	Not Applicable	N/A Annual Amount	
Old Greenfield Maynooth	65 social housing units		€3,111,765		2025	€6,558,224	€29,066,677	
Athgarvan Village	18 social housing units		€2,414,523		2024	€2,764,287	€7,863,872	
Choill Dubh	10 social housing units		€2,753,024		2024	€2,986,890	€3,803,681	
Liffey Lodge Newbridge	Rest Centre		€0		2026	€1,322,263	€6,178,000	
Ambassador Hotel Site	33 social housing units		€378,664		2025	€4,570,277	€14,715,071	
Part V Purchases			€28,159,049		Not Applicable	Not Applicable	Annual Amount	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Road Transportation and Safety								
Regional Road - Maintenance & Improvement		€13,259,861				Not Applicable	Not Applicable	Annual Expenditure
Local Road - Maintenance & Improvement		€18,154,763				Not Applicable	Not Applicable	Annual Expenditure
Public Lighting		€5,385,393				Not Applicable	Not Applicable	Annual Expenditure
Traffic Management Improvement		€1,450,346				Not Applicable	Not Applicable	Annual Expenditure
Road Safety Promotion/Education		€721,285				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Management of Car Parking		€2,473,863				Not Applicable	Not Applicable	Annual Expenditure
Support to Roads Capital Programme		€4,596,189				Not Applicable	Not Applicable	Annual Expenditure
Public Lighting Improvement			€986,904			Not Applicable	Not Applicable	Ongoing Expenditure
NRO Naas Newbridge By-Pass Upgrade			€780,708		2017-2025	€58,489,570	€60,000,000	
NRO Post 2012 Admin Costs			€1,644,387		Not Applicable	Not Applicable	Not Applicable	Ongoing Expenditure
NRO Leinster Bridges Water			€3,242,002		2022 - 2025	€3,501,501	€3,501,501	
TII Athy Distributor Road			€15,347,169		2021-2024	€39,414,523	€45,800,000	
Dunboyne Road Maynooth			€583,875		2023-2024	€2,025,000	€2,200,000	
DTTAS Kildare Support Office			€519,084		Not Applicable	Not Applicable	Not Applicable	Ongoing Expenditure
Naas Ringroad Tipper West			€1,148,836		2023-2024	€1,148,836	€1,200,000	
IPB Works Athy MD			€690,495		Not Applicable	Not Applicable	Ongoing Expenditure	
IPB Works Kildare Newbridge MD			€920,466		Not Applicable	Not Applicable	Ongoing Expenditure	
Regional Salt Barn/Machinery Yard			€11,934,989		2023-2024	€18,343,683	€18,800,000	
NTA Royal Canal Cycle			€1,968,069		2023-2026	€2,767,756	€10,000,000	
Kilcullen Road Naas			€3,840,533		2023-2024	€4,130,694	€8,000,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Cycle Safety Improvements at Existing Junctions			€821,393		Not Applicable	Not Applicable	Ongoing Expenditure	
NTA Active Travel Costs			€710,334		Not Applicable	Not Applicable	Ongoing Expenditure	
NRO Leinster Embankment			€199,824		2022-2024	€1,454,716	€1,454,716	
NRO N4 MAYNOOTH TO LEIXLIP			€459,261		2022-2024	€2,212,066	€2,212,066	
NRO WEXFORD BRIDGES REHABILITATION			€54,643		2022-2024	€1,210,341	€1,210,341	
Kildare Newbridge Minor			€304,042		Not Applicable	Not Applicable	Ongoing Expenditure	
LIHAF Maynooth Eastern Ring Road			€366,773		2023-2027	€1,575,288	€41,700,000	
Water Services								
Operation and Maintenance of Water Supply		€4,555,270				Not Applicable	Not Applicable	Annual Expenditure
Operation and Maintenance of WW Treatment		€4,679,851				Not Applicable	Not Applicable	Annual Expenditure
Morell Flood Relief Scheme			€588,993		2013 - 2026	€2,043,622	€15,000,000	
Naas & Sallins Surface Water Scheme			€576,475		2020 -2031	€1,164,827	€10,000,000	
Development Management								
Forward Planning		€2,773,956				Not Applicable	Not Applicable	Annual Expenditure
Development Management		€5,191,429				Not Applicable	Not Applicable	Annual Expenditure
Enforcement		€1,170,778				Not Applicable	Not Applicable	Annual Expenditure
Community & Enterprise Function		€6,486,738				Not Applicable	Not Applicable	Annual Expenditure
Unfinished Housing Estates		€1,447,782				Not Applicable	Not Applicable	Annual Expenditure
Building Control		€593,450				Not Applicable	Not Applicable	Annual Expenditure
Economic Development & Promotion		€6,435,661				Not Applicable	Not Applicable	Annual Expenditure

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Heritage and Conservation Services		€1,386,941				Not Applicable	Not Applicable	Annual Expenditure
Public Realm								
Shackleton Museum			€431,248		2023-2025	€805,737	€7,050,000	
Barrow Blueway Athy			€3,275,412		2020-2024	€5,433,467	€10,548,455	
Greenway Sallins/Alymer			€4,627,690		2022-2024	€5,380,386	€5,389,323	
Kilcock Community Facility			€1,190,884		2021-2024	€3,337,914	€3,337,914	
Newbridge Cultural Quarter			€113,587		2024	€656,475	€697,452	
Environmental Services								
Operation, Maintenance & Aftercare of Landfill		€867,317				Not Applicable	Not Applicable	Annual Expenditure
Litter Management		€1,886,571				Not Applicable	Not Applicable	Annual Expenditure
Street Cleaning		€3,549,938				Not Applicable	Not Applicable	Annual Expenditure
Waste Regs, Monitoring & Enforcement		€4,249,271				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Upkeep of Burial Grounds		€1,122,915				Not Applicable	Not Applicable	Annual Expenditure
Safety of Structures and Places		€883,920				Not Applicable	Not Applicable	Annual Expenditure
Operation of Fire Service		€6,226,594				Not Applicable	Not Applicable	Annual Expenditure
Fire Prevention		€766,805				Not Applicable	Not Applicable	Annual Expenditure
Water Quality, Air and Noise Pollution		€852,375				Not Applicable	Not Applicable	Annual Expenditure
Climate Change and Flooding		€1,730,086				Not Applicable	Not Applicable	Annual Expenditure
Carrigeen Landfill Remediation			€801,504		2023 -2024	€898,274	€1,048,274	
Kerdiffstown Landfill Remediation (Consol.)			€2,891,076		2015 - 2026	€52,227,830	€59,850,870	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Maynooth Fire Station			€208,906		2022 - 2025	€1,341,506	€5,480,979	
Recreation and Amenity								
Operation & Maintenance of Leisure Facilities		€578,118				Not Applicable	Not Applicable	Annual Expenditure
Operation of Library and Archival Service		€8,987,348				Not Applicable	Not Applicable	Annual Expenditure
Op. Mtce & Imp of Outdoor Leisure Areas		€2,608,616				Not Applicable	Not Applicable	Annual Expenditure
Community Sport and Recreational Development		€2,155,165				Not Applicable	Not Applicable	Annual Expenditure
Operation of Arts Programme		€1,730,985				Not Applicable	Not Applicable	Annual Expenditure
Naas Library			€3,813,884		2020-2024	€8,413,082	€9,250,000	
Cotton Mill Record Management Building			€568,029		2021-2024	€2,000,000	€2,300,000	
DeBurgh Estate (Land & Development)			€202,103		2023-2035	€760,679	€8,000,000	
Bawnogues Park Development			€66,363		2023-2033	€2,116,934	€8,000,000	
Sallins Amenity Lands			€-		2023-2033	€1,032,501	€10,000,000	
Allenwood Playground			€234,720		2022-2024	€234,720	€675,628	
Agriculture, Education, Health & Welfare								
Veterinary Service		€606,946				Not Applicable	Not Applicable	Annual Expenditure
Miscellaneous Services								
Administration of Rates		€7,517,707				Not Applicable	Not Applicable	Annual Expenditure
Local Representation / Civic Leadership		€9,252,243				Not Applicable	Not Applicable	Annual Expenditure
Motor Taxation		€1,134,967				Not Applicable	Not Applicable	Annual Expenditure

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Agency & Recoupable Services		€937,616				Not Applicable	Not Applicable	Annual Expenditure
Machinery Yard			€657,584		Not Applicable	Not Applicable	Ongoing Expenditure	
Totals		**€222,868,587**	**€145,756,722**			**€183,834,298**	**€354,334,820**	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Completion Date**	**Final Outturn Expenditure**	**Explanatory Notes**
Housing & Building							
Oldtown Mill Celbridge			€4,000,000		2027	€4,000,000	Proceeding with different partner
Road Transportation and Safety							
Blessington Road Active Travel Scheme			€500,000		2023	€500,000	Project proceeding with partner
NRO N78 Castlecomer Footbridge			€103,763		2023	€1,814,652	
Sallins Village TR			€55,742		2023	€1,139,977	
Public Realm							
Prosperous Town Park					2023	€726,469	
Totals			**€4,659,505**			**€8,181,098**	

APPENDIX B

CHECKLISTS OF COMPLIANCE

- The scoring mechanism for the checklists is a 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 reports[2] and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

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

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes			
	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes – all budget holders notified of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	As training is rolled out within the sector it is expected that KCC staff will engage with this training
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes – a guidance note for Local Authorities has been developed, reviewed, and updated to take account of feedback from NOAC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes

Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Yes - If and where appropriate
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1 (No)	Yes
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	If and where appropriate

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where relevant
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where relevant
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where relevant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where relevant
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, where relevant
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No such projects in 2023
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, where relevant

Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where relevant
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	This is a matter for the funding authority
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No such projects in 2023

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 2023			
	Incurring Capital Expenditure	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, where appropriate
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis both formally and informally
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – where there were variations from the original budgets and timescales the variations were agreed with the relevant funding authority
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	No such projects/programmes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – approval would be required to draw down (grant) funding from the relevant funding authority
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in 2023			
	Incurring Current Expenditure	**Self-Assessed Compliance Rating: 1 -3**	**Comment/Action Required**
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Q 5.2	Are outputs well defined?	N/A	National KPIs are in place for some services in the LG sector
Q 5.3	Are outputs quantified on a regular basis?	N/A	Not relevant to all services/departments. Regular budget performance and monitoring is in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	3	Yes, where relevant and possible
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, where relevant and possible
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant and possible
Q 5.8	Are other data complied to monitor performance?	3	Yes, where relevant and possible
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, where relevant and possible
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	If and when appropriate.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in 2023			
	Capital Expenditure Recently Completed	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	
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?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	No	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No such projects in 2023

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 2023
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2023
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2023
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2023
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2023
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2023
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2023

APPENDIX C

IN-DEPTH CHECKS

Internal Audit Unit

Kildare County Council

24.2 Public Spending Code Capital Review

In Depth Check 2023 – Sallins/Alymer Greenway

Final Report Prepared by:	Audit Team
Final Report Approved by:	Head of Internal Audit & Corporate Governance
Date of Issue:	14.05.2024

Distribution List	
Director of Services – Housing & Regeneration	Management Team
A/Senior Executive Officer – Public Realm	Audit Committee
A/Senior Executive Engineer – Strategic Projects & Public Realm	

Approved by: **Paul Quinn**
Head of Internal Audit & Corporate Governance

Date: **14.05.2024**

Public Spending Code

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

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

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

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

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

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

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

- Capital spending generally involves the creation of an asset where benefits accrue to the public over time e.g. a road, a rail line, a school or a hospital.
- Current expenditure involves day to day expenditure i.e. Revenue Expenditure, and typically includes spending on:
    - Salaries of public servants involved in delivering public services.
    - Non-pay costs such as materials (drugs, teaching materials etc.) and administrative overheads as well as other commercially procured products and services.

- Income support for targeted groups
- Grant payments to achieve specific economic and/or social objectives.
- Payments for services carried out by professionals (e.g. training etc.) or other business sectors.

Audit Objectives and Scope

The objective of this review is to provide an independent professional opinion on compliance with the PSC requirements and on the quality of appraisal, planning and implementation of the Sallins/Alymer Greenway project.

The scope of the audit is the compliance of the Sallins/Alymer Greenway project with the PSC to date.

Methodology and Approach

The project/programme that was selected for in-depth review was based on a capital inventory of €987,089,243 in 2023.

As per the PSC, Internal Audit is required to carry out an in-depth check of 5% of the total of all capital expenditure on the project inventory over the three-year period 2021 – 2023. This quota has been covered.

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

- 2021 – Kerdiffstown Park Landfill Remediation €62,825,000
- 2022 – M7 Naas Newbridge By-Pass Upgrade €63,000,000
- 2023 – Sallins/Alymer Greenway €5,389,323

Section A: Introduction

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

Programme or Project Information	
Name	Sallins/Alymer Greenway
Detail	First phase of the Grand Canal Greenway extends from Alymer Bridge to Sallins, up to and including the new pedestrian bridge & ramps and consists of 11 kilometres (km) of existing towpath.
Responsible Body	Kildare County Council (KCC)
Current Status	Expenditure being incurred
Start Date	July 2020
End Date	November 2023
Overall Cost	€5,389,323

Programme Description

The project comprised the delivery of the following:

- Improvements to and upgrading of the existing towpath (11km in total) along the Grand Canal through a suitable surface i.e. quarry dust, surface dressing or asphalt, depending on local conditions
- Canal bank widening and raising along some areas of the route
- Provision of traffic safety measures and signage to facilitate safe pedestrian and cycling crossings and access to shared surfaces along sections of existing local road network
- Provision of access controls (pedestrian/cycle friendly gates) road markings, traffic calming measures, ducting and associated drainage works on the proposed cycle/walkway
- Design and provision of passing bays (approximately every 200 metres on roads where there is shared use between pedestrians/cyclists and cars)
- Design and provision of earth retaining embankments
- Pedestrian bridge and ramp access
- Road Safety Audit - stages two to four

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Strategic Projects & Public Realm Department completed a Programme Logic Model (PLM) for the Sallins/Alymer Greenway. 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
• To create a viable commuting route from Sallins and onwards towards Celbridge and Dublin. • To attract local, regional, national and international visitors through the creation of a safe and accessible recreational space • To stimulate and grow existing economic activities in villages, towns and urban settings along the greenway route • To create safer access routes for children travelling to school • To increase the level of physical activity of those using the greenway	Expected overall spend of €5.4m KCC staff and specialist consultants Project partners including the Department of Transport, Tourism & Sport (DoTTS), Transport Infrastructure Ireland (TII), the National Roads Office (NRO) & Waterways Ireland (WI) Various Systems: • AutoCad	• Funding application • Tender assessment & award of contract • Contract administration • Design • Construction • Construction supervision • Environmental supervision • Project management • Progress monitoring & reporting • Financial management	11km of towpath have been upgraded, complete with landscaped earth embankments, and a new pedestrian bridge has been constructed in Sallins.	11km of nationally important greenway from Alymers Bridge to Sallins, which connects to Dublin and will connect to the second phase of the Grand Canal Greenway from Sallins to Clonkeen on the Offaly border Increase in the number of tourists to the area Increased support for local business including a bicycle hire shop, cafes and restaurants in Sallins and surrounding areas

	• Agresso Financial Management System			A safe direct route for children to access schools in Sallins over the new pedestrian bridge Increase in numbers cycling and walking, with related health benefits

Description of Programme Logic Model

Objectives:

The main objective of this project was the delivery of phase one of the Grand Canal Greenway. Phase one includes the upgrade of 11km of towpath and the construction of a new pedestrian bridge in Sallins and associated works. The Grand Canal Greenway in Kildare, when complete, will extend 40km from Alymers bridge on the Dublin border to Clonkeen on the Offaly border. The delivery of the 144km route of the Grand Canal Greenway is an objective of Dublin City Council, South Dublin County Council, Kildare County Council and Offaly County Council, and all local authorities involved are actively working on its delivery. Phase two of the Kildare section is currently in the design stage.

Inputs:

Financial Inputs:

It is expected that a total of €5.4m will be spent on the Sallins/Alymer Greenway by the time this phase of the project has been completed.

Human Input/Staff:

There was a number of KCC staff working on the project, including a Senior Executive Officer, Project Manager Clerk of Works and Admin support. Input was provided from the NRO Senior Engineer and staff from the Employers Representative were on site to monitor and supervise works. In addition, specialist staff such as an Ecological Clerk of Work, were on site as required.

Systems Inputs:

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

Activities:

There were a number of key activities carried out throughout the project including the funding application process, public consultation, design, design review and approval, tendering and related assessment, awarding of final contracts, construction, construction supervision and liaising with contractors. In addition, project management, budget management, environmental monitoring and reporting was undertaken. A post project review will be carried out.

Outputs:

The following are the main outputs of the project:

- Completion of 11km of Grand Canal Greenway
- Completion of new pedestrian bridge and ramps in Sallins
- Completion of earth retaining works in Sallins.

Outcomes:

The 11km section of greenway has been well received by the local and surrounding communities and is well used by both pedestrian and cyclists. The new pedestrian bridge is a huge asset to Sallins, providing a much safer route for children accessing school, avoiding crossing over the bridge on the R407, which has a very narrow footpath and poor crossings at junctions.

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

The following section tracks the Sallins/Alymer Greenway from inception to conclusion in terms of major project milestones.

Project Stage	Milestone	Date
Phase 1 – Concept and Feasibility	Publication of Business Case by WI	November 2018
Phase 2 – Statutory process	Part 8 Planning Permission Application	Public display - November 2018 Submissions - January 2019 Full Council approval - March 2019
Phase 3 – Design and Procurement	Tendering and Appointment	Engineering Consultancy Services – July 2020 Geo-technical Investigation – February 2021 Advanced Works – January 2022
Phase 4 – Project Approval	Strategic Assessment Report submitted to DoTTS	September 2021
	Updated Business Case submitted to TII	June 2022
	TII Approval to Proceed to Construction	
Phase 5 - Construction and Implementation	Tendering and Appointment	Works Contract – November 2022
	Commencement on site	November 2022

	Official Opening	November 2023
Phase 6 - Closeout and Review	Closeout Project Report	Ongoing
	End of Defects Period	November 2024

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Sallins/Alymer Greenway.

Programme Key Documents	
Title	**Details**
1. Business Case	Document created by WI which outlines how the proposed project links to various national and regional policies, tourism opportunities the project will develop, the need for the project and its objectives, an economic appraisal including a cost benefit analysis and an outline of the expected project delivery
2. Funding Application	Funding Application under National and Regional Greenway Fund – DoTTS
3. Part 8 Planning Application Documentation	Documents relating to the Part 8 Greenway planning application
4. Funding Approval	DoTTS funding approval for the Sallins/Alymer element of the Greenway
5. Procurement Documentation	Documentation relating to the various tenders carried out under the project and tender reports (outlining the process carried out and final assessment)
6. Design Team Meeting Minutes	Minutes from the Design Team meetings held throughout the construction period
7. Progress updates to the DoTTS	Progress Reports sent to the DoTTS in 2020 and 2021
8. Strategic Assessment Report	Strategic Assessment Report to the DoTTS
9. Budget updates to TII	Details of monthly costs sent to TII
10. Business Case (Kildare element)	Business Case document sent to TII in relation to the Kildare element of the Greenway

11. TII Approval Documents	TII approval to proceed with the construction of the Greenway
12. Chief Orders	Chief Executive Orders approving the awarding of tenders to the successful contractor
13. Construction Stage Monitoring Meeting Minutes	Minutes from the Construction Stage Monitoring meetings held throughout the project's lifetime
14. Change Orders	Approval of changes to an element of the original planned construction work and extra related costs
15. Progress updates to Management Team	Information on the progress of the Greenway included in the Housing & Regeneration updates to the fortnightly KCC Management Team meeting
16. Project Steering Group Minutes	Minutes of the project Steering Group meetings
17. Letter to TII confirming the granting of Substantial Completion to the contractor	Letter from KCC to TII advising them of the substantial completion of the Sallins/Alymer Greenway

Key Document 1: Business Case

The document clearly outlines the following:

- a summary of the proposal,
- how the proposal aligns with national and regional policy objectives,
- international and domestic tourism opportunities,
- the need for the proposed project,
- an economic appraisal of the proposal, and
- an outline of how the proposed project would be delivered

Key Document 2: Funding Application

The document contains the following:

- an outline of the proposed project
- specific details of the proposed project including alignment with Greenway strategy, scenery visible on the Greenway, scenery visible from safe routes connected to the Greenway, things to see and do along the Greenway route, things to see and do on safe routes connected to the Greenway, details of town and villages on the Greenway route which could provide accommodation options, details of land ownership on the route and any consultative process undertaken with landowners, details of any planning permission applied for, how the proposal link to county development or local area plans and details of any natural heritage or environmental considerations
- details of the route design including public road crossings, access points, investigation works and accessibility
- details of the Business Plan and how the proposal links back to the tourism activities
- details of wider infrastructure the Greenway could link with

- expected project costs
- the business case for the proposed project
- details of how the Greenway would be maintained

Key Document 3: Part 8 Planning Application Documentation

Documentation relating to the Part 8 planning application including Appropriate Assessment Screening Statement, Environmental Impact Assessment Screening Report, Preliminary Methodology for Construction, various drawings, Part 8 Planning Application Form and the Chief Executive Report to Members on submissions received.

Key Document 4: Funding Approval

An agreement between DoTTS and KCC regarding the granting of funding for the scheme along with the governance requirements in relation to procurement, project management, monitoring spending and progress and evaluation criteria.

Key Document 5: Procurement Documentation

Documentation relating to the procurement elements of the project includes:

- Tender Report which outlines how the tender competition was carried out and award/unsuccessful letters regarding the provision of valuation services.
- Tender Reports and Tender Award Recommendation documents relating to advance works contracts, which outline how the various tender competitions were carried out, assessment and conclusions.
- Tender Reports and Tender Award Recommendation documents relating to the appointment of a company to provide consultancy services regarding the final phases of the project, which outline how the tender competition was carried out.

- Pre-qualification assessment reports, Tender Reports (which outline how the tender competition was carried out) and a Letter of Acceptance relating to the appointment of a main contractor to carry out the construction elements of the project.

Key Document 6: Design Team Meeting Minutes

Minutes of meetings held by the Design Team throughout 2020, 2021 and 2022.

Key Document 7: Progress Reports to the DoTTS

Quarterly progress reports on the Greenway in the period 2020 and 2021 to the DoTTS.

Key Document 8: Strategic Assessment Report

Strategic Assessment Report sent to the DoTTS. The Report outlines the objectives of the project, progress so far, how the project aligns with strategic policy, lessons learned to date regarding the project, analysis of demand, outline of the alternative options available, details of project costs and funding, risk identification, proposed governance and appraisal methods and project evaluation.

Key Document 9: Budget updates to TII

Details of spend on the project sent to TII. Spend broken down into various categories such as land & property and construction.

Key Document 10: Business Case (Kildare element)

Business Case document sent to TII in relation to the Kildare element of the Greenway project. Includes details on the background and summary of the project, the projects link to national and regional policies, the objectives of the project, multi criteria analysis, economic and financial appraisal (including estimated project costs, sensitivity analysis & cash flow forecasting), project risk analysis including a risk register, project implementation plan, project evaluation plan and details of the tender process in relation to the Sallins/Alymer phase of the project.

Key Document 11: TII Approval Documents

A letter from TII to KCC confirming approval to move to the construction phase of the project.

Key Document 12: Chief Executive Orders

Chief Executive Orders approving the appointment of the successful contractors regarding the various tenders carried out during the project lifecycle.

Key Document 13: Construction Stage Monitoring Committee Meeting Minutes

Minutes of the Construction Stage Monitoring monthly meetings held. Members of the Committee include representatives from KCC, TII, WI, engineering consultant and main works contractor. Matters discussed at the meetings include health & safety, environmental issues, construction progress (including the monthly progress report from the main works contractor), stakeholder management, quality assurance testing and costs to date.

Key Document 14: Change Orders

Approval of changes to original construction plan and the related costs of the change.

Key Document 15: Chief Executive & Director of Service Orders

Information on the progress of the Greenway included in the Housing & Regeneration updates to the fortnightly KCC Management Team meeting

Key Document 16: Steering Group Meeting Minutes

Minutes of the Steering Group meeting which included members from KCC, TII, NRO and the engineering consultant. Items discussed included health and safety, project progress, stakeholder management, environmental issues and project finance including details of any change orders.

Key Document 17: Substantial Completion Letter

Confirmation to TII that the contractor has been granted Substantial Completion in relation to the Sallins/Alymer Greenway.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Sallins/Alymer Greenway. It evaluates whether appropriate data is available for the future evaluation of the project.

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

Data Availability and Proposed Next Steps

It can be seen from the table above, the data and statistics required to evaluate the Sallins/Alymer Greenway project are readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Sallins/Alymer Greenway project based on the findings from the previous sections of this report.

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

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

Applications for funding were submitted to the DoTTS and once the Strategic Assessment Report was deemed complaint with the appraisal requirements of the PSC by the DoTTS, TII became the Approving Authority. TII gave their formal approval to move to the construction/implementation phase of the project.

As an element of funding for the Sallins/Alymer Greenway was provided externally, there were detailed reporting requirements in place regarding the project. The following was supplied to the DoTTS and/or TII as the project progressed:

- A Business Case document - which outlines the background and need for the scheme, its strategic fit, scope and constraints, objectives and targets.
- A Project Brief document (updated Business Case) which outlines analysis, alternatives, overview of the preferred option, scheme appraisal, risk assessment, procurement and proposal for implementation.
- Budgets and submissions for approval of payments to contractors.
- Change Orders outlining changes to original construction plan and the related costs of the change.

In addition to the above, a number of Groups were established to monitor project progress and the cost of work completed against budget. The Group membership consisted of employees from TII, WI and KCC. The Construction Stage Monitoring Group met on a monthly basis and reviewed the progress of the scheme, and the cost of the project. The Steering Group also met regularly and reviewed costs to date, along with the value of approved Change Orders and payments certifications issued to the main works contractor.
Furthermore, Chief Executive Orders were issued by KCC regarding the appointment of successful tender applicants.

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

Audit Opinion: It is considered that the Sallins/Alymer Greenway is in Substantial compliance with the Public Spending Code to date (See Appendix 1).

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

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

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

Recommendation 1:

The Sallins/Alymer Greenway end of defects period is due to expire in November 2024. In line with Public Spending Code requirements, it should be ensured a Project Completion Report is prepared. The review should determine whether:

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

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of the Sallins/Alymer Greenway project.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Sallins/Alymer Greenway project was delivered in line with the standards set out in the Public Spending Code.

The main objective of this project was the delivery of phase one of the Grand Canal Greenway. Phase one includes the upgrade of 11km of towpath and the construction of a new pedestrian bridge in Sallins and associated works. The Grand Canal Greenway in Kildare, when complete, will extend 40km from Alymers bridge on the Dublin border to Clonkeen on the Offaly border. Phase two of the Kildare section is currently in the design stage. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

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

Audit Opinion: It is the opinion of Internal Audit that the Sallins/Alymer Greenway project is in **Substantial** compliance with the standards set out in the Public Spending Code to date

Appendix 1

Audit Assurance Categories and Criteria

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

Internal Audit Unit

Kildare County Council

24.3 Public Spending Code Revenue Review

In Depth Check 2023 – Rental Accommodation Scheme

Final Report Prepared by:	Audit Team
Final Report Approved by:	Head of Internal Audit & Corporate Governance
Date of Issue:	13.05.2024

Distribution List	
Director of Services – Housing & Regeneration	Management Team
A/Senior Executive Officer - Housing	Audit Committee
Administrative Officer - Housing	

Approved by: **Paul Quinn**
Head of Internal Audit & Corporate Governance

Date: **13.05.2024**

Public Spending Code

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

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

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

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

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

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

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

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

Audit Objectives and Scope

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

The scope of the audit is the Rental Accommodation Scheme programme's compliance with the PSC in 2023.

Methodology and Approach

The project/programme that was selected for in-depth review was based on a revenue inventory of €222,868,587 in 2023.

As per the PSC, Internal Audit is required to conduct an in-depth review of a minimum of 1% of the total of all revenue expenditure on the project inventory over the three-year period 2020 – 2023. This quota has been covered.

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

- 2021 – Homelessness Expenditure €4,119,998
- 2022 – Sports Partnership €626,746
- 2023 – Rental Accommodation Scheme €3,689,019

Section A: Introduction

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

Programme or Project Information	
Name	Rental Accommodation Scheme Programme
Detail	The Rental Accommodation Scheme's main objective is to provide housing within the private rented sector to long-term dependents.
Responsible Body	Kildare County Council
Current Status	Expenditure being incurred
Start Date	1 January 2023
End Date	31 December 2023
Overall Cost	€3,689,019 (an element of total A07 expenditure of €39,462,648)

Programme Description

The Rental Accommodation Scheme (RAS) was introduced in 2004 to cater for the accommodation needs of people in receipt of long-term Rent Supplement. People in receipt of Rent Supplement for longer than 18 months, who have been assessed by their Local Authority as having a long-term housing need, are eligible for the RAS. The RAS is a form of social housing support provided to households through the private sector. The RAS involves a three-way relationship between:

- The Local Authority and the landlord
- The landlord and the tenant
- The tenant and the Local Authority

Landlords can put their properties forward for the RAS, and if the property is deemed suitable, the Local Authority will nominate a household to that property. The Local Authority enters into a contractual arrangement with the landlord to make the property available for the RAS for an agreed term. The Local Authority guarantees the rent on behalf of the tenant and undertakes to make full payment directly to the landlord. The rent charged is determined by negotiation between the Local Authority and the landlord. The rent charged is reviewed every two years. The tenant pays a differential rent to the Local Authority. Properties under the RAS must be registered by the landlord with the Residential Tenancies Board (RTB).

Kildare County Council (KCC) currently has 165 properties in the RAS. The RAS is being phased out, with tenants being transferred to alternative accommodation. If a tenant is offered alternative accommodation and a landlord's contract is still valid, the landlord is offered an alternative tenant from the housing list or has the option to exit from the RAS.

A monthly return is made to the Department of Housing, Local Government and Heritage (DHLGH) detailing all expenditure on the RAS in the period. The monthly return is reviewed by the DHLGH, and the RAS expenditure incurred in the period is recouped by KCC.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
To increase the number of properties available to the Local Authority for social housing. To allocate appropriate properties to those in the Local Authority area who have long-term housing needs. To reduce the numbers on the Local Authority's housing list.	**Financial:** Expenditure of €3,689,019 in 2023. **Human:** Four administrative staff who spend a percentage of their time working on the RAS. **Systems:** • Agresso Financial Management System • iHouse	Inspection of properties before acceptance into the RAS. Negotiation with landlords regarding rent charged. Allocating those on the housing list to properties within the RAS. Processing of monthly rent payments to landlords. Management and collection of monthly rent due from tenants.	Increase in properties available under the RAS. Value for money in relation to long-term accommodation options. Those on the housing list allocated appropriate accommodation. Payment of monthly rent due to landlords. Collection of rent due from tenants.	Long-term housing is provided to those on the Local Authority's housing list.

	• LGReturns System	Carrying out biennial rent reviews with landlords. Submission of monthly returns to the DHLGH. Submission of the annual Activity and Financial Reports to the DHLGH. Submission of the annual Local Authority Return for Revenue Commissioners.	Recoupment of monthly RAS payments to landlords from the DHLGH.	

Description of Programme Logic Model

Objectives:

The core objectives of the RAS were to reform the approach towards providing accommodation within the private rented sector for long-term dependents under the Supplementary Welfare Allowance Scheme and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options.

Inputs:

Financial Inputs:

A total of €3,689,019 was spent on the RAS programme in 2023. Funding for the programme is received from the DHLGH.

Human Input/Staff:
One staff member works full time on the RAS, with three others having an element of their role also dedicated to the programme.

Systems Inputs:
Agresso Financial Management System, iHouse and the LGReturns System.

Activities:
Key activities carried out include:

- Inspection of applicant properties to ensure they are appropriate
- Negotiations with the landlord regarding the rental charge
- Allocation of RAS properties to those with a long-term housing need, based on the tenants' circumstances
- Monthly processing of rent payments to all RAS landlords
- Billing and collection of rental amounts due from tenants, which is calculated according to the Local Authority's differential rent scheme
- Carrying out biennial rent reviews with landlords to ensure the rent level is appropriate
- Submission of monthly returns to the DHLGH to recoup amounts paid to RAS landlords
- Submission of the annual Activity and Financial Reports to the DHLGH
- Submission of the Local Authority Return for Revenue Commissioners

Outputs:
The following are the outputs of the RAS programme:

- Increase in properties available to the Local Authority for those who require long-term housing
- Value for money in relation to the provision of long-term accommodation options

- Appropriately accommodated tenants from the Local Authority housing lists
- Payment of rent due to landlords under the RAS programme
- Collection of rent due to the Local Authority by tenants under the programme
- Recoupment of rent paid to landlords under the RAS programme from the DHLGH

Outcomes:

Long term housing provided to those on the Local Authority's housing list.

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

The following section tracks the process from inception to conclusion in terms of major programme milestones for the RAS.

1 – 4 weeks	Prospective landlords submit an application to be accepted under the RAS programme. An inspector will view the property and confirm its suitability. Landlords are required to submit further documentation such as evidence of RTB registration. Once all is in place, the property is accepted into the RAS programme.
1 – 4 weeks	An individual or family from the Local Authority's housing list will be allocated to the property.
1 – 2 weeks	Landlords are paid the agreed rent by the Local Authority on a monthly basis.
1 – 2 weeks	Tenants are billed for the monthly rent due to the Local Authority.
1 – 4 weeks	Any tenant arrears are followed up on.
1 – 2 weeks	Recoupment claims for rent paid to RAS landlords are submitted to the DHLGH on a monthly basis.

Section B - Step 3: Analysis of Key Documentation

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the RAS programme in 2023.

Programme Key Documents	
Title	**Details**
1. Housing for All – a New Housing Plan for Ireland	This is the Government's housing plan up to 2030 – the objective is that every citizen in the State should have access to good quality homes.
2. KCC Corporate Plan 2019-2024	This document outlines the strategic objectives of the County Council in the period 2019-2024. One of the strategic objectives relates to the provision of housing.
3. RAS Landlord Application Form	The document which a prospective landlord must complete to apply for acceptance into the RAS. Included must be the name and address of the applicant, the property's address, the type of property and the number of rooms in the property.
4. RTB Guides	The RTB has a number of guideline documents outlining both the responsibilities of landlords and tenants.
5. Monthly Rent Recoupment Template	The Monthly Rent Recoupment Template is submitted to the DHLGH for the recoupment of rent paid to RAS landlords.
6. Annual Activity and Financial Reports	The annual Activity Report submitted to the DHLGH outlines the type of property in the RAS at year-end, the value of the average rent paid to landlords during the year by property type and the reason why tenants and landlords left the RAS during the year. The annual Financial Report submitted to the DHLGH outlines the RAS income and expenditure during the year, the closing balance of the RAS Reserve Fund at year-end, details of tenant arrears at year-end and staffing costs during the year.
7. Local Authority Return for Revenue Commissioners	Details of the total value of rent paid by individual landlord under the RAS in the year.

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

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

Key Document 2: KCC Corporate Plan 2019-2024

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

Key Document 3: RAS Landlord Application Form

This document must be completed by a prospective RAS landlord, details required include:

- name and address of the applicant
- address of the RAS property
- description of the property e.g. detached, semi-detached etc.
- type of heating system in the property
- the number and type of rooms in the property e.g. bedroom, bathroom etc.
- proof of ownership, the owners Tax Clearance Certificate, the Building Energy Rating (BER) Certificate of the property and the current Insurance Certificate relating to the property are also required to be supplied

Key Document 4: RTB Guides

The RTB has produced a number of documents providing information on the various requirements of both landlord and tenant. The documents include:

- Guidance on Residential Tenancies (Amendment) Act 2021

- Landlord and Tenant obligations
- Residential Tenancies (No.2) Act 2021 Guidance Document

Key Document 5: Monthly Rent Recoupment Template

This template is used to recoup rent paid to RAS landlords in a month. Details include:

- The number of properties in the RAS in the month
- The value of rent paid to landlords in the RAS in the month

Key Document 6: Activity and Financial Reports

The annual Activity Report submitted to the DHLGH includes the following details:

- The number of RAS households in private rented and Approved Housing Body (AHB) accommodation at year-end, by property type
- The average rent paid to private sector landlords in the year, by property type
- The reasons why households and landlords left the RAS in the year

The annual Financial Report submitted to the DHLGH includes the following details:

- Details of the total RAS income and expenditure during the year
- The movement in the value of the RAS Reserve during the year
- The movement in the RAS Contingency Fund during the year
- Details of tenant arrears at year-end
- Breakdown of RAS staffing costs during the year

Key Document 7: Local Authority Return for Revenue Commissioners

This document outlines by individual landlord the total value of payments under the RAS in the year in question.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the RAS in 2023. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual budget	Outlines the financial resources available to meet objectives. Also provides evidence of governance and financial control.	Yes
Agresso Financial Management System – Financial Reports	Allows assessment of expenditure for revenue job code relevant to this programme.	Yes
Details of the number of properties and households currently in the RAS	Allows for the reporting of RAS statistics both internally and externally.	Yes
Details of the monthly rent paid to landlords	Allows for the calculation of the net amount to be recouped from the DHLGH.	Yes

Details of monthly rent collected from tenants	Allows for the calculation of the net amount to be recouped from the DHLGH.	Yes
Annual programme statistics	Provides information on the finances and operations in the relevant year.	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above, the data and statistics required to evaluate the RAS programme are readily available.

Section B - Step 5: Key Evaluation Questions

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

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

The delivery of the programme is in line with the standards set out in the Public Spending Code.

KCC recoup the monthly cost of RAS expenditure paid to landlords from the DHLGH. The DHLGH requires the following information from KCC to recoup the monthly RAS expenditure:

- The number of RAS properties and related total cost in the month, broken down into the following categories:
  - New properties to the scheme in the month
  - Deposits for rent reviews in the month
  - Properties who have had a RAS contract renewed in the month
  - Existing properties
- Details of the movement in property numbers in the RAS in the month.
- The number of RAS cases which have transferred out of the scheme in the month.
- The number of RAS properties inspected in the month.

In addition, annual Activity Report must be submitted to the DHLGH. This outlines the number of accommodation units in the RAS at year end, broken down by property type. Also detailed are the average rents paid to private sector landlords by property type, along with the number of landlords and households leaving the RAS in the year.

An annual Financial Report must also be submitted to the DHLGH. This outlines the RAS income received during the year (payments from the DHLGH and rents collected from tenants), the RAS expenditure in the period (rents paid to landlords and the cost of running the scheme), the movement in the RAS Reserve over the year, details of tenant arrears at year-end and the breakdown of staffing costs in running the scheme.

Separately from the DHLGH reporting requirements, RAS statistics are discussed at the at the monthly meeting of senior staff in the Housing & Regeneration Directorate.

The audit found that all key documentation was in existence and the details provided within each allows for the clear evaluation of the success of the RAS programme in a given timeframe. There is regular reporting on the operational and financial aspects of the programme and annual reports are supplied to the DHLGH.

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

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

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

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

Recommendation 1:

While details of the RAS are discussed at the monthly meeting of senior staff in the Housing & Regeneration Directorate, Internal Audit noted that RAS statistics are not included in the Housing & Regeneration Information Pack presented at the fortnightly Management Team meetings. It is recommended that RAS statistics are included in the Housing & Regeneration Information Pack presented at the fortnightly Management Team meetings. The statistics reported should include:

- The number of properties currently in the RAS
- The value of rent paid to landlords' year to date
- Actual RAS expenditure year to date versus budget
- Details of tenant arrears

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of the RAS programme.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the RAS programme was delivered in line with the standards set out in the Public Spending Code in 2023.

The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long-term dependents under the Supplementary Welfare Allowance Scheme and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained, and as a result it was possible to identify if the programmes objectives are being achieved, along with the related cost.

As expenditure is recouped from the DHLGH, a monthly return which captures the key programme data is required to be completed and submitted. Annual Activity and Financial Reports must also be supplied to the DHLGH. A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also as part of the production of the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meeting of senior staff in the Housing & Regeneration Directorate.

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

Appendix 1

Audit Assurance Categories and Criteria

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