



**CARLOW COUNTY COUNCIL**

**QUALITY ASSURANCE REPORT, 2018**

**ISSUED BY**

**CARLOW COUNTY COUNCIL**

**SUBMITTED TO THE NATIONAL OVERSIGHT AUDIT COMMISSION (NOAC)**

**MAY, 2019**

**CERTIFICATION**

*The annual Quality Assurance Report reflects Carlow County Council's assessment of compliance with the Public Spending Code. It is based on financial, organisational and performance related information available across the various areas of responsibility.*

*Kathleen Holohan*

**SIGNATURE OF CHIEF EXECUTIVE:**

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**Kathleen Holohan**

**DATED:** 22<sup>ND</sup> May, 2019

## CONTENTS

DETAILS	PAGE NUMBER
Contents.....	3
1. Introduction.....	4
2. Inventory of Projects and Programmes.....	5
3. Published Summary of Procurements.....	6
4. Assessment of Compliance.....	6
5. Summary of In-depth Checks.....	8/12
<b>Appendix 1</b> : Inventory of projects and programmes over €0.5m.....	13/15
<b>Appendix 2</b> : Self-assessment checklist 1 – 7.....	16/23
<b>Appendix 3</b> : Quality Assurance In-depth Check – 24 houses in Bagenalstown.....	24/31
<b>Appendix 4</b> : Quality Assurance In-depth Check – 4 houses in Hacketstown.....	32/37
<b>Appendix 5</b> : Quality Assurance In-depth Check – Social Inclusion Community Activation Programme.....	38/46

## 1. INTRODUCTION

Carlow County Council has completed the Quality Assurance (QA) report as part of its ongoing compliance with the Public Spending Code (PSC).

The primary aim of the Quality Assurance process is to gauge the extent to which Departments within the Council are meeting the obligations outlined in the Public Spending Code. Details of the Public Spending Code can be found on the following website

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

**The Quality Assurance Process contains five steps:-**

1. **Drawing up inventories of all projects/programmes at different stages of the Project Life Cycle.**  
The project life cycle includes appraisal, planning/design, implementation and post implementation review. The three sections to be completed are expenditure being considered, expenditure being incurred and expenditure that has recently ended. The inventory includes all projects/programmes with a value in excess of €0.5m.
2. **Publish information on the Council's website of all procurements in excess of €10m.**  
This applies to all projects whether new, in progress or completed.
3. **Checklists to be completed in respect of the different stages.**  
These checklists allow the Council and its Departments to self-assess their compliance with the code. The checklists templates are provided through the PSC document.
4. **Carry out a more in-depth check on a small number of selected projects/programmes.**  
A number of projects or programmes are selected to be reviewed more intensively. This includes a review of all projects from initial appraisal right through to post implementation stage.
5. **Complete a short report for the National Oversight and Audit Commission (NOAC)**  
This includes an inventory of all projects, the website reference for the publication of procurements over €10m, the completed checklists, the Council's judgment on the adequacy of processes given the findings from the in-depth checks and the Council's proposal to remedy any discovered inadequacies.

This report satisfies Step 5 above for Carlow County Council. It is important to note that this is the fifth year that the Quality Assurance process has been applied in Carlow County Council.

## **2. INVENTORY OF PROJECTS/PROGRAMMES**

This section contains an inventory list of all projects and programmes at various stages of the project life cycle, where the total project value amounts to more than €0.5m. The inventory list (Appendix one on pages 14 and 15) is divided between revenue expenditure and capital expenditure and between three stages:-

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

All relevant Directorates/Departments within Carlow County Council were requested to compile an inventory of all relevant projects and programmes in their respective areas.

### **Expenditure being considered**

Appendix one contains the details of five projects of a value greater than €0.5m that Carlow County Council was considering during 2018. The total value of the five projects is €13,620,000.00. All five schemes are related to investment in the Housing Directorate.

### **Expenditure being incurred**

Appendix one also contains details of all areas of expenditure with a value greater than €0.5m taken from the financial statements of 2018. Please note as of the date of this return, these financial statements were unaudited. The total value of the items of expenditure in this category is €92,893,969.00, of which €49,078,639.00 is in respect of capital expenditure, with the balance of €43,815,330.00 being revenue. 89% of capital expenditure relates to investment in the Housing Directorate. The revenue expenditure which totals €43,815,330.00 relates to normal day to day activities of the Council, such as road maintenance, housing stock maintenance, landfill operations, etc.

### **Expenditure that has recently ended**

There are seven items of expenditure, which Carlow County Council has deemed as recently ended, with a total value of €10,746,873.00. These seven projects are housing related.

### 3. PUBLISHED SUMMARY OF PROCUREMENTS

The Quality Assurance process requires Carlow County Council to publish all procurements in excess of €10m on our website. There was no procurement in excess of €10m in 2018 in Carlow County Council. Therefore, no procurement details are published on our website.

### 4. ASSESSMENT OF COMPLIANCE

#### 4.1. Checklist completion : Approach taken and results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the Quality Assurance process are based on self-assessment by the Department and its Agencies in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:-

**Checklist 1** : General obligations not specific to individual projects/programmes

**Checklist 2** : Capital projects or capital grant schemes being considered

**Checklist 3** : Current expenditure being considered

**Checklist 4** : Capital expenditure being incurred

**Checklist 5** : Current expenditure being incurred

**Checklist 6** : Capital expenditure completed

**Checklist 7** : Current expenditure completed

A full set of checklists 1 – 7 was completed by Carlow County Council. Each Directorate and relevant Department therein completed individual checklists. These checklists were then compiled to create one overall checklist representing the Council overall.

The compiled checklist for Carlow County Council is set out in Appendix 2. In addition, to the self assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a three point scale, with:-

- 1 – Scope for significant improvement
- 2 – Compliant, but with some improvement necessary
- 3 – Broadly compliant

#### 4.2. MAIN ISSUES ARISING FROM THE CHECKLIST ASSESSMENTS

Checklist 3 did not apply to Carlow County Council during 2018. There was no new current expenditure under consideration in that year.

There are no items to report under Checklist 7 for Carlow County Council. This checklist deals with expenditure in excess of €500K incurred during 2018, but will not be incurred in the future.

Carlow County Council does not have any on-going large scale capital projects. Therefore, there is no mandatory requirement to carry out post project reviews. However, the Council is continually assessing their performance and procedures. Overall the checklists show a good level of compliance with the Code.

## **CONCLUSION**

The Quality Assurance report provides reasonable assurance that Carlow County Council is meeting the requirements of the Public Spending Code where they apply. It is important that staff receive training on the requirements of the Public Spending Code so that it becomes embedded in the culture of the organisation.

It has been confirmed with NOAC that it is unnecessary to complete an in-depth review in respect of revenue expenditure for 2018. This element of expenditure has been fulfilled as projects returned to date in respect of 2016 and 2017 total 3.73% of overall spend. A 3% return is required in respect of revenue expenditure for the three year cycle period.

With regard to capital expenditure, the projects selected in respect of 2018 are valued at €73,445,512.00. A 15% return is required in respect of capital expenditure over the three year period. To-date, a return of 8.92% has been made, leaving a return of 6.08% for the current year which concludes the current three year cycle. Three capital projects to the value of €4,546,737.00 have been identified which will more than fulfill the percentage requirement. The above requirements have been confirmed by email from NOAC on the 22<sup>nd</sup> January, '19.

*Kathleen Farrell*

**Internal Audit  
Carlow County Council**

## 5. Summary of In-Depth Checks



**CARLOW COUNTY COUNCIL**

**PUBLIC SPENDING CODE IN-DEPTH REVIEW**

**ISSUED BY**

**INTERNAL AUDIT**

**MAY, 2019**



## 1. INTRODUCTION

1.1. **Circular 13/13** : The Public Spending Code : Expenditure Planning, Appraisal and Evaluation in the Irish Public Service – Standard Rules and Procedures, was issued in September, 2013, implementing a comprehensive set of expenditure appraisal, value for money requirements and related guidance covering all public expenditure. The employment of the Code is based on employing good practice at all stages of the expenditure life cycle.

Having completed the high level checklists which capture the various areas of compliance, a more in depth review was carried out on three capital projects to assess the level of compliance with the Code.

The projects chosen were as follows:-

- *Construction of 24 houses at Gleann na Bearu, Bagenalstown*
- *Construction of 4 houses at Slate Row, Hacketstown*
- *Social Inclusion and Community Activation Programme*

## 1.2. Purpose, Objective and Scope

The purpose of the review is to provide an opinion on compliance with the Public Spending Code. These projects were examined to assess if the practices implemented are of a high standard. The scope of the audit included a review of compliance with the Public Spending Code.

## 2. CONSTRUCTION OF TWENTY FOUR HOUSES AT GLEANN NA BEARU, BAGENALSTOWN (PROJECT 1)

### 1. BACKGROUND

This project involves the construction of twenty four social houses in the urban environs of Bagenalstown, Co. Carlow. Bagenalstown is located in the east of County Carlow, 1km off the N9, approx 19km from Carlow town and 12km from Kilkenny City, with a population of 3,700. At the time of construction of this scheme, the Council had a total waiting list for social accommodation of 1,387, of which 150 applicants were in the Bagenalstown area. The pre tender application to construct twenty four dwellings, a mix of two-bed and three-bed two storey dwellings, was approved under a submission for new build proposals submitted to the Department.

### 2. PROJECT DETAILS

The Part 8 planning process was successfully completed for this project in 2015. Form HCA6 received from the Department in 2016 approved the pre tender budget (Scheme Budget Cost Approval Notification). Stage 4 approval was received from the Department in 2016 to an all in budget cost of €3,372,706.86. The contract was advertised on eTenders and the successful Contractor was Byrne & Byrne Developments in the amount of €2,270,766.00, excl VAT.

### **3. AUDIT OPINION**

After reviewing the available information, it can be concluded that there is satisfactory compliance with the Public Spending Code in relation to this project. Outlined below are reasons as to why this conclusion can be drawn:-

- There is a current chronic shortage of social housing in Ireland, with Carlow and indeed Bagenalstown being no exception. This project has, in a small way, helped to alleviate the problem.
- The tender procedure was in compliance with Carlow County Council's procurement process.
- A recommendation was made to the Department and approval received by senior staff in Carlow County Council on completion of the evaluation process prior to awarding the tender.
- Payments were made to suppliers in a timely fashion and the final account is being considered.

### **4. PROJECT STATUS AND RECOMMENDATIONS**

#### **4.1. PROJECT STATUS**

The project was completed in Quarter 4, 2018, and all units have been allocated in accordance with the Council's Scheme of Letting Priorities.

#### **4.2. RECOMMENDATIONS**

It appears from examination of relevant documentation and from meeting with senior housing officials that the project broadly complies with the public spending code.

## **CONSTRUCTION OF 4 HOUSES AT SLATE ROW, HACKETSTOWN, CO. CARLOW (PROJECT 2)**

### **1. BACKGROUND**

This development consisted of three number three bedrooms and one number special purpose house specifically adapted to meet the varying needs of a particular family. Details of the specifically adapted house were submitted which informed the design, based on the specific needs of the designated tenants.

### **2. PROJECT DETAILS**

This project was designed in-house. Part VIII planning was granted by Carlow County Council in respect of this project on a site owned by the Council in 2016. The contract was awarded to Kevin Thorpe Ltd in the amount of €459,826, excl VAT. The all in budget cost of €621,054 was approved by the Department in Form HCA6 on the 14<sup>th</sup> March, '18.

### **3. AUDIT OPINION**

Outlined below are reasons why this project complies with the Public Spending Code:-

- The construction of this development meets the needs of social housing applicants and the six bed development met the specific needs of a designated family.
- The necessary approvals were received from the Department during the project.
- An in-house unit designed this project in accordance with the required standards.
- The development was completed in a timely manner.

- Funding was drawn down from the Department as appropriate.
- The tender procedure was in line with Carlow County Council's procurement process.

#### **4. PROJECT STATUS AND RECOMMENDATIONS**

##### **4.1. PROJECT STATUS**

The project was completed in December 2018 and units have been allocated in accordance with the Council's Scheme of Letting Priorities.

##### **4.2. RECOMMENDATIONS**

It appears from the examination of relevant documentation that the project broadly complies with the public spending code.

### **SOCIAL INCLUSION COMMUNITY ACTIVATION PROGRAMME (PROJECT 3)**

#### **1. BACKGROUND**

At the Carlow Local Community Development Committee (LCDC) meeting held on the 14<sup>th</sup> December, '17, the SICAP programme for 2018 – 2022 contract was officially signed. This programme brings funding in excess of €2.7m to County Carlow over a five year period. The contract was signed by the Chairperson of Carlow LCDC; Chairperson of the Implementing Partner, Carlow County Development Partnership CLG and the Deputy Chief Executive of Carlow County Council.

#### **2. PROJECT DETAILS**

SICAP provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organizations and public sector agencies. SICAP is funded through the Department of Rural and Community Development, with co-financing from the European Social Fund. The programme is managed locally by Carlow Local Community Development Committee (LCDC) and implemented by Carlow County Development Partnership CLG (Programme Implementer).

#### **3. AUDIT OPINION**

After reviewing available information, it can be concluded that there is satisfactory compliance with the public spending code in relation to this project. Outlined below are the reasons as to why this conclusion can be drawn:-

- Contract for the project was advertised on eTenders.
- An Evaluation Committee was established to assess the tenders.
- Key Performance Indicators were met.
- The programme was delivered within budget.
- Actions/budgets of the programme are monitored by POBAL/LCDC.
- The Annual plan, mid-term review and end of year progress report were approved by the LCDC.

#### **4. PROJECT STATUS AND RECOMMENDATIONS**

##### **4.1. PROJECT STATUS**

The year under review, ie 2018, was completed with the two key performance indicators met and the programme delivered within budget.

##### **4.2. RECOMMENDATIONS**

It appears from examination of relevant documentation that the project broadly complies with the public spending code.

**Appendix One**

**Details of Projects and Programmes that exceeded €500,000 during 2018**

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital				> €0.5m			> €0.5m			
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus							
Local Authority Name <b>Carlow County Council</b>												
A01 Maintenance/Improvement LA Housing					€ 2,192,727							
A06 Support to Housing Capital Programme					€ 1,669,459							
A07 RAS and Leasing Programme					€ 6,069,683							
A09 Housing Grants					€ 646,797							
16 Houses at Ard na Greine, Tullow (St Patricks Park)							€ 2,033,896					
4 Houses Slate Row, Hacketstown										€ 621,054		
Part V - Castleoaks (BRESCO)										€ 771,281		
4 houses at St. Oliver's Crescent, Myshall							€ 699,708					
4 houses at Mount Leinster Park, Carlow										€ 547,043		
4 houses at St. Oliver's Park, Myshall										€ 592,107		
24 Houses, Bagenalstown										€ 3,370,828	Phase 1	
5 Apartments, Maryborough Street, Graiguecullen										€ 989,488		
21 Houses Dublin Road, Carlow							€ 3,140,839					
8 Houses, Rathvilly, Co. Carlow							€ 1,635,549					
20 houses, Bagenalstown							€ 3,988,815				Phase 2	
6 houses Carlow (St Marys & Dereen Heights)							€ 1,054,645					
6 Houses at Shillelagh Road, Tullow			€ 900,000									
8 houses Borris, Pound Lane			€ 1,200,000									
22 houses Bagenalstown			€ 3,500,000								Phase 3 Resettlement Programme	
4 houses Kildavin			€ 520,000									
CALF - 26 Houses at Sleatty Street, Graiguecullen (CLUID)										€ 3,855,072	Capital advance payment of 30%	
CALF - Units across Carlow/Bagenalstown/Tullow							€3,737,500				Capital advance payment of 29%	
CALF - 59 houses at Brownhill Road, Carlow (AN TUATH)							€12,975,500				Capital advance payment of 23%	
CALF - 47 houses at Rivercourt, Carlow (Co-Operative Housing Ireland)							€ 8,298,000				Capital advance payment of 22%	
CALF - Tuath 115-128 Brownhill Wood							€ 3,269,000				Capital advance payment of 20%	
CAS - Tintean purchase Homefield							€ 560,000				Group Home	
CAS - 47 houses at Shillelagh Road, Tullow, Co. Carlow (RESPOND)				€7,500,000								

Housing Adaptation Grant - people with a disability '08								€ 855,165				
Housing aid for older people '08								€ 723,365				
Purchase (Former BOI Premises) Court Place								€ 579,504				
<b>Road Transportation and Safety</b>												
B03 Regional Road - Maintenance and Improvement						€ 1,769,252						
B04 Local Road - Maintenance and Improvement						€ 7,057,260						
B05 Public Lighting						€ 970,141						
HD 28 Pavement Renewals								€ 1,027,306				
N80 Kildavin Pavement Strengthening								€ 1,506,100				
<b>Water Services</b>												
C01 Water Supply						€ 2,266,758						
C02 Waste Water Treatment						€ 2,078,981						
<b>Development Management</b>												
D02 Development Management – Planning						€ 948,191						
D06 Community & Enterprise Function						€ 915,389						
D09 Economic Development & Promotion						€ 2,297,236						
LEADER								€ 716,514				
SICAP								€ 554,855				
<b>Environmental Services</b>												
E01 Landfill Operation and Aftercare						€ 1,546,776						
E02 Op & Mtce of Recovery & Recycling Facilities						€ 685,052						
E06 Street Cleaning						€ 653,514						
E11 Operation of Fire Services						€ 2,991,700						
Powerstown Landfill CRAMP (Closure Restoration Aftercare Management Plan)								€ 1,202,356				
<b>Recreation and Amenity</b>												
F02 Operation of Library & Archive Services						€ 1,592,057						
F03 Outdoor Leisure Areas Operations						€ 930,879						
F05 Operation of Arts Programme						€ 1,211,143						
SEAI Better Energy Communities								€ 520,022				
<b>Miscellaneous Services</b>												
H03 Administration of Rates						€ 4,555,494						
H09 Local Representation/Civic Leadership						€ 766,841						
			€ 6,120,000	€ 7,500,000		€ 43,815,330		€ 49,078,639			€ 10,746,873	

## Appendix Two – Completed Checklists 1 - 7

### CARLOW COUNTY COUNCIL

#### 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Relevant staff have been notified of their obligations under the Public Spending Code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Training is required. No training has been provided to-date, when provided it will be attended by staff members.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Guidance document developed.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Carlow County Council does act as a sanctioning authority to other agencies. Consideration will be given as to how these organisations will comply with the PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	QA reports are issued to relevant sections/personnel.
1.6 Have recommendations from previous QA reports been acted upon?	2	Where possible recommendations are implemented. Resource constraints apply in some instances.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes



<p>1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.</p>	<p>N/A</p>	<p>Over recent years no capital projects have been completed with an annual spend of over €5m.</p>
<p>1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?</p>	<p>N/A</p>	<p>None</p>
<p>1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?</p>	<p>N/A</p>	<p>No formal post project reviews have been carried out.</p>
<p>1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?</p>	<p>N/A</p>	<p>No formal post project reviews have been carried out.</p>

**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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Preliminary appraisal submitted to the DTTAS in respect of infrastructural projects.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Council used appraisal designed in accordance with the Department's Guidelines.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project exceeded €20m.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, all preliminary appraisals were submitted to the Department.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	2	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	No project exceeded €20m.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No project exceeded €20m.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes, post tender approval is sought, ie approval to commence construction.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	N/A	Time scale, budget and outcome for tenants are the basis of evaluation.
2.14 Have steps been put in place to gather performance indicator data?	N/A	

**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
3.1 Were objectives clearly set out?	N/A	There was no new current expenditure under consideration in the past year.
3.2 Are objectives measurable in quantitative terms?	N/A	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	
3.4 Was an appropriate appraisal method used?	N/A	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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	
3.15 Have steps been put in place to gather performance indicator data?	N/A	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review**

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings held weekly.
4.3 Were programme co-coordinators appointed to co-ordinate implementation?	2	Design Team – DOS/SEE/SEO
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	Senior Executive Engineer and Senior Executive Officer and Design Team as appropriate.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Variations agreed, or not, as they arise.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Projects within budget or acceptable limit as agreed with the Department.
4.7 Did budgets have to be adjusted?	3	On occasion, with prior approval of the Department.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Approval received from Funding Body in case of variances.
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?	N/A	N/A

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review**

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	2	National KPI's are in place for Local Government.
5.3 Are outputs quantified on a regular basis?	2	KIP's are established each year for specific services.
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes, budget performance and monitoring of outputs are in place.
5.5 Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (ref Team Development Plans and Personal Development Plans).
5.6 Are outcomes quantified on a regular basis?	2	Yes, outcomes are quantified (ref Team Development Plans and Personal Development Plans)
5.7 Are unit costings compiled for performance monitoring?	2	Yes, partly (ref Unit Costing in FMS).
5.8 Are other data compiled to monitor performance?	1	Yes, a method is in place to monitor effectiveness (ref Team Development Plans and Personal Development Plans).
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes – See monthly Chief Executives Report and quarterly financial reporting.
5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of Programmes/projects?	2	Yes – A system of quarterly progress reports presented to Council.

<sup>1</sup> Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review**

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	N/A	None. No projects greater than €5m.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Improvements in process are noted and taken into account by the Council for future projects.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	There are limited staff resources available to carry out such reviews, but lessons are learned where possible and new practices put in place.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	

**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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	

**Notes:**

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
  
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is 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 i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

## APPENDIX THREE

### Project 1 – In-depth Review

#### Quality Assurance – In Depth Check

##### Section A : Introduction

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

Programme or Project Information	
Name	24 houses at Gleann na Bearu, Bagenalstown, Co. Carlow
Detail	Capital project to construct 24 houses at Gleann na Bearu, Bagenalstown, Co. Carlow
Responsible Body	Carlow County Council
Current status	Expenditure recently ended
Stage 4 approval (scheme budget cost approval notification HCA6)	June, 2016
Start date	Quarter 3, 2016
End date	Quarter 4, 2018
Approved budget cost	€3,372,706.86 (incl VAT)
Overall cost of project	€3,370,828.90 (incl VAT) <sup>2</sup>

### Project DESCRIPTION

#### HOUSING SITUATION IN CARLOW

The housing policy of Carlow County Council strives to “enable every household have available an affordable dwelling of good quality, suited to its needs, in a good environment and as far as possible at a tenure of their choice”. In Carlow, at the time of construction of this project there were 1,387 applicants on the waiting list. In assessing the need for the provision of social housing, Carlow County Council is directed by “Delivering Homes, Sustaining Communities” in all aspects of the process.

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<sup>2</sup> Lower than anticipated legal costs



The need for social housing units in the town of Bagenalstown had been identified. The site for this development was subject to a loan on which the Council was repaying annuity loan charges. The cost of the portion of land for the development was €543,602 in respect of 1.26 hectares. The project was designed “in-house” with the Council acting as architect, designing house units and site layout. An invitation to tender for professional quantity surveying services issued in April, '15, and a recommendation issued in respect of the lowest tender received in May, '15. The contractor appointed was McCullagh Lupton Quinn, Ormonde Road, Kilkenny, in the amount of €10,500.00, incl VAT.

The construction project involved:-

- 20 number 3 bedroom semi-detached dwellings
- 4 number 2 bedroom semi-detached dwellings

Part VIII planning in respect of the twenty four house development was approved by Council in April, '15. The development was carried out on land zoned for residential development in the Bagenalstown/Royal Oak, Local Area Plan 2010/16, and was consistent with the policies and objectives set out in Section 7 of the Plan in respect of residential development.

The site is close to amenities and services with access gained through the adjoining development. Proximity to services are detailed hereunder:-

<b>Service</b>	<b>Approximate distance (m)</b>
School	300m
Shop	150m
Church	300m
Medical Centre	120m
GAA grounds	300m

A project team was appointed which consisted of the Director of Service, Senior Executive Officer, Senior Executive Engineer and Clerk of Works. The group met at “milestone” points agreed at a pre commencement meeting for the project.

The scheme was advertised on eTenders, under the heading of “Public Works Contracts for Minor Building and Civil Engineering Works designed by the employer PWCF5”. Id tender reference : 101917, with a publication date of 21<sup>st</sup> December, '15, and a response deadline of the 29<sup>th</sup> January, '16. Following the eTender invitation, fifteen tenders were received. Tenderers were requested to submit tenders based on Minor Works Contracts and evaluated using a combination of the Most Economically Advantageous Tender (MEAT) (80%) and Technical Merit (20%) for which a criterion of “*experience of working with local authority housing*” was used. The lowest tender submitted was found to have made a significant error on their tender form and subsequently withdrew from the process. Two further contractors failed to provide evidence that they met the required turnover levels stipulated in the *Suitability Assessment Questionnaire* and were disqualified from the tender process.

The contract was then awarded to Byrne & Byrne Developments (Bunclody) Ltd., in the amount of €2,270,766, excl VAT. The close proximity between the three lowest tenders, with circa 2.4% difference in price level (before MEAT adjustments), gave an indication of the competitive environment for this nature of works.

## Section B – Step 1 – Logic Model Mapping

As part of the in-depth check, Internal Audit has completed a Programme Logic Model (PLM) for the construction of twenty four houses at Bagenalstown.

Objective	Inputs	Activities	Outputs	Outcomes
The type of accommodation should be appropriate to the needs of people on the waiting list	Overall contract sum in the amount of €2,270,766, excl VAT	Secure Department funding	Provision of 24 houses that meet the needs of the applicants	Provision of good quality houses for people in Carlow who are not in a position to provide their own accommodation
Provision of a pleasant living environment	In house project team to manage the project	Prepare costings for the project	Carlow County Council reduced loan charges in respect of a site in their ownership	Assist in creating a positive community spirit and a pleasant living environment
Prevent and eliminate homelessness	Houses constructed on lands in the ownership of Carlow County Council	Draw down funding as appropriate		Houses allocated to the satisfaction of the existing community and approved new tenants
The development should be capable of being built, managed and maintained at a reasonable cost	Engagement of Quantity Surveyor to manage the project	Dwellings allocated in accordance with the Council's Scheme of Letting Priorities and Anti-Social Behavior Strategy		Value for Money achieved in the provision of the housing development
Promote high standards in the design and construction of houses		Management of the project by regular meetings with the Contractor and project team		Sustainability and energy efficiency requirements of "Quality Housing for Sustainable Communities" and Sustainable Energy Authority of Ireland (SEAI) were met
		Ensure tender process is in compliance with Procurement Guidelines		

**Objectives:** The provision of good quality social housing for the people of Carlow, who are not in a position to provide their own accommodation and are currently on the housing waiting list.

**Inputs:** The primary input into the development was the approved budget cost of €3,372,706.86 (incl VAT).


**Activities:** There was a number of key activities carried out during the project including securing funding from the Department; management of the project through regular meetings with the contractor and project team and allocation of the dwellings in accordance with the Scheme of Letting Priorities.

**Outputs:** The outputs for the project were the provision of twenty four houses designed to meet the needs of the applicants and reduced loan charges in respect of a site in the Council's ownership.

**Outcomes:** The envisaged outcome of the project was to increase the number of social housing units and ensure value for money is achieved throughout the process.

## Section B – Step 2 – Summary Timeline of Project/Programme

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



Site	The site located at the Royal Oak Road, Bagenalstown, was in the ownership of Carlow County Council. Site comprised 1.26ha.
Part VIII - 24 houses	In accordance with S24 and 179 of the Planning and Development Act, 2000, as amended, and Part VIII of the Planning & Development Regulations, 2001, as amended. Plans and particulars were available for inspection, for a period of 6 weeks from the 5 <sup>th</sup> January – 16 <sup>th</sup> February, '15. Submissions/observations to be made in writing up to the period 2 <sup>nd</sup> March, '15.
HCA6 received from Department (Scheme Budget Cost Approval)	October, '15
Tenders advertised on eTenders	December, '15
Recommendation to issue Letter of Intent	June, '16
Stage 4 approval received from Dept re post tender budget	June, '16
Letter of acceptance by Contractor	July, '16
CE Order for appointment of Contractor	August, '16
Project commencement	Quarter 3, 2016
Project completion	Quarter 4, 2018

## Section B – Step 3 – Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the housing project at Bagenalstown, Co. Carlow

Project/Programme Key Documents	
Title	Details
Social Housing Strategy 2020 – Support, Supply and Reform	Identified the need to construct 35,000 new social housing units over a six year period to 2020
Project Brief	Outlines the demand for housing in the area
Progress Reports	Minutes of progress meetings with the Contractor
Close Out Report	Final close out report in respect of the housing development

### ***Key Document 1 : Social Housing Strategy 2020 – Support, Supply and Reform***

The first pillar of this strategy is the increased provision of permanent social housing. This strategy will support the acquisition, building or leasing of 35,000 new units over a six year period. Local Authorities were viewed as having a vital role in this strategy.

### ***Key Document 2 : Project Brief***

The project brief gives a background to the project and outlines the need for social housing in the area. It details the design brief, site provision and scheme layout. It also explains how the project will be managed and outlines that the project will be assessed under the following broad headings:-

- Analysis of Housing Need
- Design Brief
- Site Selection
- Project Management Arrangements
- Initial Cost Estimates

### ***Key Document 3 : Progress Reports***

In order to manage the project, progress meetings were held with the contractor on site. Minutes of meetings were retained as a record. In addition, regular site inspections were made by staff of Carlow County Council.

### ***Key Document 4 : Final Close Out Report***

This review outlined that the development has been completed to the satisfaction of Carlow County Council and met the requirements as set out in the initial project brief. The final close out report concluded that the objectives of the scheme were met and value for money was achieved.

## Section B – Step 4 – Data Audit

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

Data Required	Use	Availability
Project Brief	Assess if the project was appraised	Yes
Funding application to the Department	Assess if funding was sanctioned	Yes
Report on tender by QS	Assess procurement process	Yes
Details of expenditure on project	Assess if the project was within budget	Yes, available from Agresso (financial management system)
Progress reports and site inspections	Assess if works are being carried out as per the design plan and within the timeframe	Yes, minutes of progress meetings and site inspections are retained on file.
Number of people housed	Assess if housing needs are met	Yes, housing waiting list
Final Close Out Report	Assess if project objectives were met and if the project was managed successfully	This review found the objectives of the project were met.

### Data Availability and Proposed Next Steps

The main objective of this project was to provide social dwellings in Bagenalstown to assist in meeting the needs of people on the waiting list. This has been achieved and it is only in the course of time that it can be deduced if these units have matched the needs of the particular households. In correspondence of the 17<sup>th</sup> November, '17, it was recommended a final claim be made to the Department in the sum of €3,370,828.90, which was slightly under the approved budget. A final close out report was undertaken in January, '18.

## Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions for the housing project at Muinebheag based on the findings from the previous sections of the report.

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

This housing project complies with the broad principles of the Public Spending Code. In order to secure funding from Central Government, it was necessary for Carlow County Council to prove there was a demand for housing in the Bagenalstown area. The project brief outlined this housing need.

The development was the subject of a Part VIII public consultation process and was approved by Carlow County Council in 2015.

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

The financial information in relation to this project is available in the Agresso financial management system. The social benefits of the scheme were outlined in the final close out report, which details that all dwellings were allocated in accordance with the Council's Scheme of Letting Priorities.

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

The processes in place for the governance and management of this capital expenditure were found to be satisfactory.

**Section C : In-Depth Check Summary**

This project is reported from the category "*expenditure recently ended*". After reviewing available information it can be concluded that there is satisfactory compliance with the Public Spending Code. The scheme was constructed in accordance with national housing policy and addresses a housing need in the Bagenalstown area. The site was in the ownership of Carlow County Council and the necessary funding approval was obtained from the Department. A contractor was appointed in accordance with the proper tendering and procurement procedures. The design team, in conjunction with the Council's technical staff, managed the project effectively and efficiently. A final close out report was carried out which determined that the objectives of the scheme had been met.

## APPENDIX FOUR

### Project 2 – In-depth Review

#### Quality Assurance – In Depth Check

##### Section A : Introduction

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

Programme or Project Information	
Name	4 houses at Slate Row, Hacketstown, Co. Carlow
Detail	Capital project to construct 4 houses at Slate Row
Responsible Body	Carlow County Council
Current Status	Expenditure recently ended
Start Date	Quarter 1, 2018
End Date	Quarter 4, 2018
Overall contract sum	€459,826, excl VAT
Total all-in cost	€621,504

### Project Description

This development consisted of three number three bedrooms and one number six bed special purpose house specifically adapted to meet the needs of a particular household. Details of the six bedroom unit were examined and this informed the design, based on the specific needs of the designated tenants. The Part VIII planning process was successfully completed in March, '17. Carlow County Council invited tenders for the project in November, '17 and seven submissions were received. The lowest tender received was from Kevin Thorpe Ltd in the amount of €459,826, excl VAT. An all-in budget cost of €621,054 was approved by the Department in Form HCA6 on the 14<sup>th</sup> March, '18.

There is a need for three bedroom houses to cater for the social housing requirements in Hacketstown. This development satisfies 13.8% of that requirement from an area perspective.

All services are on site subject to the laying of internal networks. Access to the site was gained through an existing entrance. The site is close to all amenities and services as detailed below:-

Service	Approximate Distance (m)
School	200m
Shop	200m
Church	300m
Medical Centre	100m
GAA Grounds	200m



The project was designed in-house. A project team was appointed which met at *milestone* points agreed at a pre-commencement meeting.

### Section B – Step 1 – Logic Model Mapping

As part of this in-depth check, Internal Audit completed a Programme Logic Model (PLM) for the housing development at Slate Row, Hacketstown.

Objective	Inputs	Activities	Outputs	Outcomes
Provision of good quality accommodation	Contract sum of €459,826, excl VAT. Total all-in cost of €621,054.	Secure Department approval	Provision of three number three bedroom units	Reducing the number of people in need of accommodation
Achieve value for money	In house project team to manage the project	Prepare costings for the project	Provision of one specifically adapted unit	Assist in creating a positive community spirit
Ensure houses are suitable for individuals on the housing waiting list	Services of Quantity Surveyor were acquired	Liaison with personnel from HSE regarding the needs of one family		Provision of a housing facility designed to suit the varying needs of a particular household
Provision of one specifically adapted unit, suited to the varying needs of the household	Recommendation of Occupational Therapist was taken into account in the design of one unit specifically adapted to suit the needs of the household	Regular site meetings were held by the project team and the contractor to manage the project		
		Funding was drawn down from the Department as appropriate		
		Carry out compliant tender procedure		

**Objectives:** The objective of this development was the provision of housing in accordance with the Council's housing policy.


**Inputs:** The primary input to the programme was the contract funding of €459,826, excl VAT. Total all-in cost €621,054.

**Activities:** The principal activities in the delivery of the project included the preparation of costings, securing funding from the Department; ensuring the tendering process was compliant with procurement procedures, the management of the project and liaison with personnel from the HSE regarding the needs of a particular family.

**Outputs:** Provision of three number three bedroom units and the provision of one special purpose house adapted to the varying needs of members of the household.

**Outcomes:** Provision of housing in accordance with the Council's housing policy.

### Section B – Step 2 – Summary Timeline of Project/Programme



Site	Carlow County Council had a .5ha site available, which was deemed suitable for the proposed dwellings
Project Brief	Project brief prepared and submitted to the Department
Part VIII process	March, '17
Department approved pre tender budget	October, '17
Tenders advertised on eTenders	November, '17
Closing date for receipt of Tenders	December, '17
Recommendation for award of contract and issue of Letter of Intent	February, '18
Stage 4 approval received from the Department	March, '18
Construction commences on site	March, '18
Completion date	December, '18

## Section B – Step 3 – Analysis of Key Documents

The following section reviews the key documents relating to appraisal, analysis and evaluation for the housing project at Slate Row, Hacketstown, Co. Carlow.

Project / Programme Key Documents	
Title	Details
Social Housing Strategy 2020 – Support, Supply and Reform	Identified the need to construct 35,000 new social housing units over a six year period to 2020
Project Brief	Outlined the demand for housing in the area
Progress Reports	Progress managed by integrated design team

### ***Key Document 1 : Social Housing Strategy 2020***

This strategy is focused on supporting the realisation of a new vision : that every household will have access to secure good quality housing, suitable to their needs, at an affordable price and in a sustainable community

### ***Key Document 2 : Project Brief***

A project brief was prepared by Carlow County Council and submitted to the Department. The brief gives a background to the project and outlines the need for social houses in the area. The most recent appraisal guidance from DPER requires that the project brief should include clear objectives and provide a risk assessment to highlight constraints to achieving the objectives of the project.

### ***Key Document 3 : Progress Reports***

Regular meetings were convened on site by the project team with the contractor to monitor the contract. Inspections were carried out by the Assigned Certifier and the Clerk of Works visited the site daily during the digging of foundations and several times a week thereafter.

## Section B – Step 4 – Data Audit

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

Data Required	Use	Availability
Project Brief	Assess if the project was appraised	Yes
Funding application to the Department	Assess if funding was sanctioned	Yes
Report on tender by QS	Assess procurement process	Yes
Report from Occupational Therapist	Ensure the unit meets the needs of a designated family	Yes
Minutes of site inspections	Assess if works were carried out as per the design plan	Yes
Details of expenditure on project	Assess if the project was within budget	Yes
Council's waiting list for accommodation	Determine if housing needs have been met	Yes
Final Close Out Report	Determine if objectives were met	Should be carried out in due course

### Data availability and proposed next steps

The objective of this project was to provide accommodation in respect of three number three bedroom houses and one six bedroom unit suitable for the needs of a designated family. A final close out report would prove beneficial as it would take cognisance of the social benefits gained by the tenants, in addition to the quality and adequacy of the units themselves.

## Section B – Step 5 – Key Evaluation Questions

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

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

This housing project complies with the broad principles of the Public Spending Code. The construction of social housing is in line with local and national policy. Contractors were appointed from frameworks established by Carlow County Council on eTenders. The contract was advertised on eTenders using *Public Works Contract for Minor Building or Civil Engineering Works*, eTenders system ID : 126934, with a response deadline of the 15<sup>th</sup> December, '17. A project team was appointed to manage the project. Regular site visits were held with the contractor.

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

An evaluation of the financial expenditure on the project can be obtained from the Agresso financial management system. Correspondence and relevant data in relation to the project is stored on hard copy and also electronically in a designated folder.

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

A final close out report should be carried out by the project team on the completed scheme to assess the positive and negatives of the project. This would determine if the project was managed well and if anything could be done differently, or better, in future housing schemes.

**Section : In Depth Check Summary**

The following section presents a summary of the findings of this in-depth check on the housing project at Slate Row, Hacketstown.

**Summary of in-depth check**

Overall, I find this project complies with the broad principles of the Public Spending Code.

The construction of social housing is in line with national policy. Carlow County Council was aware of a housing need in this area. The houses were built on land owned by the Council and zoned for residential development. The Part VIII planning process was complied with. Plans and particulars of the proposed development were available for inspection from the 26<sup>th</sup> October until the 9<sup>th</sup> December, '16. The Council acted as architect, designing the house units and site layout, assisted by an appointed Quantity Surveyor. No issues arose in relation to cost overruns or project delays. There is a Certificate of Practical Completion on file dated the 12<sup>th</sup> December, '18.

## APPENDIX FIVE

### Project 3 – In-depth Review

#### Quality Assurance – In Depth Check

##### Section A : Introduction

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

Programme or Project Information	
Name	Social Inclusion and Community Activation Programme
Detail	Capital investment in the Social Inclusion Community Activation Programme
Responsible Body	Carlow County Council
Current Status	Expenditure recently ended
Start Date	2018
End Date	2022
Overall Cost	€547,157 (2018)

#### Project Description

The Social Inclusion and Community Activation Programme (SICAP) is the successor programme to the Local Community Development Programme. SICAP is a local social inclusion programme focused on the most marginalized in society. The purpose of the programme is to reduce poverty, promote social inclusion and equality, through local, regional and national engagement and collaboration.

#### ***The programme has two goals:-***

- 1) Support communities and target groups to engage with relevant stakeholders in identifying and addressing social exclusion and equality issues; developing the capacity of local community groups and creating more sustainable communities.*
- 2) Support disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports*

The design of the programme has been informed by the views of the community and voluntary sector, in conjunction with Government and statutory priorities. The current programme runs for the period 2018/22. This report refers to expenditure and activities carried out in respect of 2018.

At the Carlow Local Community Development Committee (LCDC) meeting held on the 14<sup>th</sup> December, the new SICAP programme for the period 2018/22 was signed. This programme brings funding of €2.7m to Carlow over a five year period, with an allocation of €547,157 in respect of the period 2018.

In Carlow, SICAP is delivered through the following framework of organizations:-

**a) The Department of Rural and Community Development**

This Department is the lead authority and channels funding directly to the LCDC's in respect of SICAP.

**b) Local and Community Development Committees (LCDC)**

LCDCs are the contracting authorities in relation to the management and administration of SICAP. They are the key decision makers in terms of monitoring, oversight and ensuring the Programme Implementer's (PI) compliance with programme requirements. They also have responsibility for the bi-annual performance reviews and the annual planning process.

LCDCs are the beneficiary body of ESF co-financing and have responsibilities in relation the management and reporting of that co-financing.

**c) Programme Implementers (PI)**

The contract between the LCDC and the Programme Implementer (PI) sets out the contractual conditions. The PI reports directly to the LCDC on actions, targets and financial matters.

**d) Local Authority**

The Local Authority is also party to the contract with the PI. The LA will (inter alia) administer the SICAP bank account and issue payments to the PI, subject to the approval of the LCDC.

**e) Sub Group of the LCDC**

A Sub Group of the LCDC was established in Carlow. The purpose of the SICAP Sub Group is to liaise with the PI in respect of the implementation and delivery of the programme on the ground.

## Section B – Step 1 – Logic Model Mapping

As part of this in-depth check, Carlow County Council have completed a Programme Logic Model (PLM) for SICAP.

Objectives	Inputs	Activities	Outputs	Outcomes
The aim of SICAP is to reduce poverty and promote social inclusion and equality, through supporting communities and individuals, using community development approaches, engagement and collaboration.	Funding of €547,157 in respect of SICAP for 2018  Chief Officer and administrative support to manage the programme	The following activities were reported in the SICAP LCDC annual progress report for 2018:-  <i>468 individuals have received two or more interventions</i>  <i>28 community groups assisted across the county</i>	Meeting requirements and objectives as set out in the annual plan  Key Performance Indicators, as outlined in the annual plan, were reached	Objectives of SICAP were implemented and delivered
	LCDC has oversight role in the implementation of the programme	<i>610 children and young people received supports including homework and literacy supports.</i>	KP1 – total number of community and voluntary groups supported:- Target 27 : Achieved 28	The promotion of local and community development in accordance with the requirements of the LECF
	Carlow Local Development Company CLG, as Programme Implementer, implements the programme on the ground	<i>197 interventions were carried out with community groups across the county</i>  <i>3 social enterprises supported through SICAP funding</i>	KP2 – total number of individuals assisted:- Target 445 : Achieved 468	Assisted in creating positive communities and bettering the lifestyles of individuals
	LCDC Sub Committee liaises with the Programme Implementer regarding the requirements of the programme and implementation on the ground	<i>1,140 interventions were carried out with individuals, with a total of 511 funded lifelong learning course placements</i>		



- Objectives:**
- a) Supporting Communities and Individuals**
    - Support communities and individuals by engaging with relevant stakeholders in identifying and addressing social exclusion and equality issues, developing the capacity of local community groups and creating more sustainable communities.
    - Support disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports.

- Inputs:**
- a) Funding**
    - Funding of €547,157 was provided in respect of the 2018 programme.
  - b) Local Community Development Committee (LCDC)**
    - As Contracting Authorities, LCDCs are the key decision makers in terms of annual planning, monitoring, verification and oversight.
    - They are responsible for monitoring the Programme Implementer's compliance through financial management and performance monitoring, and have responsibility for bi-annual reviews and the annual planning process.
    - LCDCs are the beneficiary body for ESF co-financing and have responsibility in relation to the management and reporting of that co-financing.

- c) Programme Implementer (PI)**
  - PI's deliver SICAP at a local level as per their annual plan. They report to the LCDC on their progress in carrying out these actions, their work with beneficiaries, the targets achieved and ongoing financial activity.

- Activities:**
- Data is provided on an ongoing basis to the LCDC through IRIS. Progress of the programme throughout the year is monitored via the data inputted on this system.

- Outputs:**
- The outputs of the programme were achieved in meeting the key performance indicators and operating the programme within budget.

- Outcomes:**
- The envisaged outcome of the programme is to reduce poverty and promote social inclusion by supporting communities and individuals.

## Step B – Step 2 – Summary Timeline of Project/Programme

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

Prior Information Notice published on eTenders	
Date of dispatch	6 <sup>th</sup> June, '17
Response deadline	5 <sup>th</sup> August, '17
PIN reference 119152	
Tenders were advertised	
Date of dispatch	31 <sup>st</sup> July, '17
Response deadline	6 <sup>th</sup> October, '17
Tender reference 122042	
Chief Officer (LCDC) informed successful tenderer regarding 2018/22 SICAP Programme	24 <sup>th</sup> November, '17
Appendix 5 – Funding Agreement, 2018/22, between Carlow LCDC – Carlow County Council – Carlow County Development Partnership CLG (PI)	14 <sup>th</sup> December, '17
Funding agreement between the Department of Rural and Community Development – Carlow County Council – Carlow LCDC	27 <sup>th</sup> December, '17
Annual Plan approved by LCDC	February, '18
Mid-year review approved by LCDC	June, '18
End of year report approved by LCDC	February, '19

## Section B – Step 3 – Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the SICAP Programme in County Carlow

<b>Project/Programme Key Documents</b>	
Local Economic and Community Plan (LECP)	The purpose of the LECP is to identify and implement actions to strengthen and develop the economic and community development of the county over a six year period 2016/21. The role and function of SICAP was considered in the preparation of the plan.
Programme Requirements 2018-22	The programme requirements set out the key rules and requirements for delivery of the current programme.
Chief Executive Order	Chief Executive Order, signed 11 <sup>th</sup> December, '17 – funding agreement in respect of SICAP, between Carlow Co Council, Carlow Local Development Committee and Carlow Development Partnership CLG for the period 2018/22 was signed.
Funding Agreement/Contract	Five year contract signed between Carlow LCDC; Carlow County Council; Carlow County Development Partnership CLG in respect of five year period.
Funding Agreement/Contract	Five year contract signed between the Department of Rural and Community Development; Carlow County Council; Carlow Local Development Committee in respect of five year period.
Annual Plan Report	The annual plan outlines the requirements in respect of Key Performance Indicators and budget breakdown.
Mid Year Review	The midterm review assesses the Programme Implementer's performance at the midpoint of the year.
LCDC Annual Progress Report 2018	This report provides an overview of the work of SICAP between January and December, '18.
LCDC / SICAP Sub Group Minutes of Meetings	Documents the business of the meetings.

**Key Document 1 : Local Economic and Community Plan (LECP)**

The purpose of the LECP, as provided for in the Local Government Reform Act, 2014, is to set out for a six year period the objectives and actions needed to promote and support the economic and community development of the Local Authority area. The LECP for Carlow provides a road map for the development of the county to 2021. One of the main objectives of the LECP is to ensure the efficient co-ordination of publicly funded programmes. This includes programmes such as SICAP.

**Key Document 2 : Programme Requirements**

The SICAP programme requirements set out the key rules and requirements for delivering SICAP 2018/22. The programme requirements are drafted by POBAL, on behalf of the Department of Rural and Community Development, and set out the programme rules which apply across all SICAP Lots.

**Key Document 3 : Chief Executive Order**

Chief Executive Order signed in relation to the funding agreement.

**Key Document 4 : Funding Agreement**

- a) Funding agreement between Carlow LCDC : Carlow County Council : Carlow County Development Partnership CLG – signed 14<sup>th</sup> December, '17.
- b) Funding agreement between Department of Rural and Community Development : Carlow County Council : Carlow Local Community Development Committee – signed 27<sup>th</sup> December, '17.

**Key Document 5 : Annual Plan Report**

This plan provides a budget breakdown and outlines activity under twelve actions and the expected outcomes.

**Key Document 6 : Midterm Report**

The requirements for the review of the midterm report are determined by POBAL. The process is monitored and approved by the LCDC through data inputted in IRIS. Once approved by the LCDC, the data is submitted to POBAL for further review and approval.

**Key Document 7 : LDC (PI) Annual Progress Report**

This report provides an overview of the work of SICAP between January and December, '18. It indicated both of the key performance indicators were met, as follows:-

<b>Key Performance Indicator</b>	<b>Annual Target</b>	<b>Actually Achieved</b>	<b>%</b>
No of local community groups assisted under SICAP (KP1 1)	27	28	104%
No of disadvantaged individuals engaged under SICAP on a one to one basis (KPI 2)	445	468	105%

### **Key Document 8 : Minutes of Meetings**

SICAP features on the agenda of the LCDC meetings on a regular basis. A number of SICAP Sub Committee Meetings were also held during the year.

### **Section B – Step 4 – Data Audit**

The following section details the data audit that was carried out for the implementation and delivery of SICAP in Carlow. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Goal 1: Supporting communities To support communities and target groups, to engage with relevant stakeholders in identifying and addressing social exclusion and equality issues, developing the capacity of local community groups and creating more sustainable communities	IRIS (Integrated reporting and information system) allows for the planning and monitoring of SICAP activities. All programme data is inputted and stored in the IRIS database	Available from the Community Section, Carlow Co Council : POBAL : Carlow County Development Partnership CLG
Goal 2 : Supporting individuals To support disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports	IRIS (Integrated reporting and information system) allows for the planning and monitoring of SICAP activities. All programme data is inputted and stored in the IRIS database	Available from the Community Section, Carlow Co Council : POBAL : Carlow County Development Partnership CLG
Agresso	Details of payments made to the Programme Implementer	Yes, available from Agresso

### **Data availability and Proposed Next Steps**

All programme data is inputted and stored on the IRIS database system. Data entered on the system is used to demonstrate progression against programme goals and monitor the effectiveness of actions funded by SICAP. Reports can be generated, presenting data on beneficiaries, interventions, outputs, expenditure etc. Data can be extracted for individual analysis. Access to this data allows the LCDC monitor the progress of activities during the year and determine if performance indicators are being met.

This in turn allows for approval of funding requirements and approval of the annual, mid-year report and end of year review.

## **Section B : Step 5 : Key Evaluation Questions**

The following section looks at the key evaluation questions in respect of SICAP based on the key findings from the previous sections of the report.

### **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (appraisal stage, implementation stage; post implementation stage)**

The SICAP programme delivered in 2018 complies with the broad principles of the Public Spending Code. It is noted this report provides an overview of the objectives and achievements of SICAP in Carlow County Council and does not reflect a review or opinion on individual financial and non-financial activities of the programme for the year under review.

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

Data contained on IRIS (integrated reporting and information system) and Agresso (financial management system) would enable the programme be subjected to a full evaluation at a later date.

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

The return under the Public Spending Code reviewed SICAP activities with regard to “*current expenditure*” and is included in the Council’s capital budget on an annual basis under *D0501 – Promotion of Community Interests*. It is noted this report provides an overview of the processes in place with regard to the overall achievements and objectives of SICAP in Carlow in respect of 2018. These processes were found to be satisfactory.

## **Section : In-Depth Check Summary**

The following section presents a summary of the findings of this in-depth check on SICAP.

The Social Inclusion Community Activation Programme provides funding to tackle poverty and social exclusion at a local level through engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies. All activities undertaken in relation to the programme are inputted on IRIS by the Programme Implementer and are then subject to the approval of the LCDC and POBAL. Given the terms of this review, adequate assurance can be given that there is compliance with the Public Spending Code.