



**Carlow County Council**

**Quality Assurance Report, 2020**

**Issued by**

**Carlow County Council**

**Submitted to the National Oversight Audit Commission (NOAC)**

**May, 2021**

**CERTIFICATION**

*The annual Quality Assurance Report reflects Carlow County Council's assessment of compliance with the Public Spending Code.*

*It is based on the financial, organisational and performance related information available across the various areas of responsibility.*

**SIGNATURE OF THE CHIEF EXECUTIVE:**

\_\_\_\_\_

***Kathleen Holohan***

**DATED :** \_\_\_\_\_

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## INTRODUCTION

Circular 24/2019 provides notification that the requirements of the Public Spending Code have been updated.

The PSC requirements for capital expenditure as notified by DPER Circulars 13/13 and 06/2018 have been updated and replaced with the “Public Spending Code : A Guide to Evaluating, Planning and Managing Public Investment” December, 2019.

The PSC is designed to ensure that the State gets the best possible value for the resources at its disposal. The requirements in the PSC are based on employing good practices at all stages of the expenditure lifecycle and applies to both capital and current expenditure.

Carlow County Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with 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 requirement of the Public Spending Code involves the following five steps:-**

- 1. Drawing up inventories of all projects/programmes at different stages of the Project Life Cycle**  
The three sections are “expenditure being considered”, “expenditure being incurred” and “expenditure that has recently ended”. The inventory includes all projects/programmes above €0.5m.
- 2. Publish information on the Council’s website of all procurements in excess of €10m**  
This applies to projects of a value greater than €10m from the category in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract signed.
- 3. Checklists to be completed in respect of the different stages**  
These checklists allow Carlow County Council to self-assess its compliance with the Code.
- 4. Carry out a more in-depth check on a small number of selected projects/programmes**  
The value of 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.
  - The minimum is an average over a three-year period.

## **5. Complete a short report for the National Oversight and Audit Commission (NOAC)**

This report includes an inventory of all projects above €0.5m; the website reference for the publication of procurements above €10m; completed checklists; an in-depth review of a current and capital expenditure project and a note of how inadequacies identified in the QA process will be addressed. This report is signed by the Chief Executive and published on the Local Authority's website.

## **1. PROJECT INVENTORY**

### **1.1. Inventory of projects/programmes**

This section details the inventory drawn up by Carlow County Council. The inventory lists the Local Authority's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. Appendix 1 sets out the inventory for Carlow County Council for the year ended 31<sup>st</sup> December, '20.

The inventory is divided between capital and current expenditure and between three stages:-

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

### **1.2. Expenditure being considered**

Expenditure being considered contains details of twenty-two capital projects; eleven relate to housing developments in the amount of €50,408,896, ten relate to special projects in the amount of €58,600,000 and one project relates to improvement works on the N80 in the amount of €15,000,000. The total value of capital projects being considered is €124,008,896.

In relation to current expenditure being considered, there was an increase of €7,536,300 when the 2020 review was compared to 2021 budget figures. (Subsvc A0702 (long term leasing), A0703 (payment and availability, CALF projects), B0402 (local road surface restoration/road reconstruction/overlay) and H0303 (refunds and irrecoverable rates).

### **1.3. Expenditure being incurred**

The total amount of expenditure being incurred in respect of 2020, with a value greater than €0.5m, was €94,570,275. Revenue expenditure in respect of twenty-four different service areas amounted to €65,813,351. This expenditure relates to normal day to day activities of the Council, such as the maintenance and improvement of housing and roads, street cleaning, operation of the fire service, burial grounds and landfill operations. These figures are taken from the financial statement for 2020. Please note at date of report these financial statements were unaudited. There was a total expenditure of €28,756,924 in respect of capital projects, ie €27,469,326 in respect of capital projects and €1,287,598 in respect of capital expenditure on housing grants, as outlined in the project inventory.

#### 1.4. Expenditure that has recently ended

There are ten items of expenditure which Carlow County Council has deemed as recently ended, with a total value of €15,197,338. Eight of the projects relate to the Housing Directorate in the amount of €13,052,655. The remaining two projects are roads related with a total value of €2,144,683.

#### 1.5. SUMMARY OF PROJECTS/PROGRAMMES

2019 was the first year of the current PSC cycle. Carlow County Council submitted a revenue project, regional road restoration improvement, to the value of €1,173,268. This represented a 2.62% return from a revenue budget of €44,818,838. This year a project to the value of €756,351 is being examined in respect of the street cleaning service, which represents a return in respect of a revenue budget of 1.03% of total revenue expenditure of €73,349,651. Therefore, the total revenue return to date is 3.65%.

A project to the value of €12,975,500 was completed in respect of a housing capital project in 2019. This represented a return of 10.69% of the overall budget of €121,378,294. This year a project is completed in respect of housing grants, with a total spend of €1,827,408 and represents a return on expenditure of 1.09% from the overall total of €167,963,158. Therefore, the total capital return to date is 11.78%.

The following table provides a summary of the projects set out in Appendix 1.

##### Project Numbers

	Revenue Expenditure			Capital Expenditure			Total
	€0.5m – €5m	€5m – €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	Totals
Expenditure being considered	4	0	0	15	6	1	26
Expenditure being incurred	20	4	0	9*	2	0	35
Expenditure recently ended	0	0	0	10	0	0	10
<b>Total</b>	<b>24</b>	<b>4</b>	<b>0</b>	<b>34</b>	<b>8</b>	<b>1</b>	<b>71</b>

*\*including two capital grant schemes*

##### Project Values

	Revenue Expenditure			Capital Expenditure			Total
	€0.5m – €5m	€5m – €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	Totals €m
Expenditure being considered	7,536,300	0	0	37,617,083	65,591,813	20,800,000	131,545,196
Expenditure being incurred	27,960,165	37,853,186	0	12,796,182	15,960,742	0	94,570,275
Expenditure recently ended	0	0	0	0	15,197,338	0	15,197,338
<b>Total</b>	<b>35,496,465</b>	<b>37,853,186</b>	<b>0</b>	<b>50,413,265</b>	<b>96,749,893</b>	<b>20,800,000</b>	<b>241,312,809</b>

## 2. SUMMARY INFORMATION ON WEBSITE

As part of the Quality Assurance process Carlow County Council has published summary information on the website of all procurements in excess of €10m in respect of expenditure incurred or recently ended. Listed below is the link to this publication page on the Council's website.

<http://www.carlow.ie/wp-content/documents/uploads/Housing%20Capital%20Projects%20in%20Excess%20of%20€10%20million%20for%20the%20Year%202020.pdf>

## 3. CHECKLISTS TO BE COMPLETED

### 3.1. Checklist completion: approach taken and results

This step in the Quality Assurance process involves completing a set of checklists covering all expenditure. These high-level checks are based on self-assessment by the Local Authority of how compliant they have been with the requirements of the Public Spending Code.

The checklists are as follows:--

<b>Checklist 1</b>	<i>General obligations not specific to individual projects/programmes</i>
<b>Checklist 2</b>	<i>Capital expenditure being considered – appraisal and approval</i>
<b>Checklist 3</b>	<i>Current expenditure being considered – appraisal and approval</i>
<b>Checklist 4</b>	<i>Incurring capital expenditure</i>
<b>Checklist 5</b>	<i>Incurring current expenditure</i>
<b>Checklist 6</b>	<i>Capital expenditure recently completed</i>
<b>Checklist 7</b>	<i>Current expenditure that (i) reached the end of its planned timeframe or was (ii) discontinued</i>

A full set of checklists was completed by Carlow County Council. Directorates and relevant Departments completed individual checklists. These checklists were then compiled to create one checklist representing the Council overall. The completed checklists are outlined in Appendix 2. In addition to the self-assessed scoring, some answers are accompanied by explanatory comments.

The scoring mechanism is as follows: -

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

### **3.2. Main issues arising from the Checklist Assessment**

The above Checklists represent Carlow County Council's assessment of its compliance with the Public Spending Code.

The latest guidance document "A Guidance Note for the Local Government Sector (Version 4)" assists local authorities in meeting their obligations under the Code. The Council, in implementing the Public Spending Code and in producing this report, have been guided to a large extent by this document.

With regard to completion of the Checklists, it is acknowledged there is room for improvement where responses indicating a compliance level of two and under are recorded.

The provision of training for staff involved in expenditure, project and budget management is strongly recommended, together with an increased awareness of the obligations with regard to implementing the conditions and meeting the requirements of the Public Spending Code.

### **4. In-Depth Checks on a Number of Projects**

This section details the in-depth checks which were carried out by Internal Audit. The check carried out represents 1.09% of the Council's overall capital inventory for 2020. The in-depth analysis of current expenditure for 2020 represents 1.03% of the current inventory.

The 2020 review is the second year in a three-year cycle in respect of capital and revenue expenditure. The analysis carried out in respect of the revenue project represents a total of 3.65% of expenditure (2.62% in 2019). Similarly, the in-depth check carried out in respect of capital expenditure details a total expenditure of 11.78% (10.69% in 2019).

### **5. Summary Report**

The inventory contained in this report lists the capital and current expenditure that were being considered, incurred and recently ended, with a value greater than €0.5m, in respect of 2020.

Carlow County Council has published details of all procurement contracts in excess of €10m in the year under review on its website.

The completed checklists reveal a reasonable level of compliance with the Public Spending Code. However, there are areas which need improvement where scores of less than "3" are recorded in the checklists.

An in-depth check was carried out in respect of expenditure on housing grants (capital) and the street cleaning service (current). In addition to the percentages covered in the first year of the project life cycle, the review undertaken by Internal Audit this year covers the required percentages. The in-depth checks carried out on these projects revealed no major issues.

## 6. Summary and Conclusion

Full compliance with the PSC needs to be encouraged going forward. A constant review of processes and procedures is necessary across all spending Departments to ensure compliance and adherence to the requirements of the Code.

In the second year of the current life cycle, the in-depth checks have reported a total of 3.65% in respect of current spend and 11.78% in respect of capital spend.

The need for training has been identified and an emphasis on the importance of compliance with the Code needs to be communicated to all relevant staff, with management ensuring Directorates have an appreciation of the requirements of the PSC with particular reference to expenditure on capital projects.

Overall, the Quality Assurance process provides management with reasonable assurance that the requirements of the PSC are being broadly complied with.

*Kathleen Farrell*

**Internal Audit  
Carlow County Council**

**7. Appendix A - Summary of In-Depth Checks**

**Carlow County Council**

**Public Spending Code In-Depth Review**

**Issued by**

**Internal Audit**

**May, 2020**

## 1. INTRODUCTION

The Quality Assurance process provides for in-depth checks to be carried out by Internal Audit.

In respect of the 2020 return, a review of two projects was completed to assess the level of compliance with the Code through a more detailed analysis.

The projects chosen were as follows:-

- Housing Grant Schemes (capital)
- Street Cleaning Service (current)

## 2. PROJECT 1 – HOUSING GRANTS

### 2.1. BACKGROUND

Carlow County Council operates the following housing grant schemes:-

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People
- Disabled Persons Grant
- Improvement Works in Lieu

### 2.2. GRANT DETAILS

The Housing (Adaption Grants for Older People and People with a Disability) Regulations 2007 (SI No 670 of 2007) and amendment Regulations 2014 (SI No 104 of 2014) introduced three new housing grant schemes in respect of private houses:-

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

Further grants administered by Carlow County Council include:-

- Improvement Works in Lieu Grants
- Disabled Persons Grant.

Housing Authorities administer the grant schemes on behalf of the Department Housing Planning and Local Government (DHPLG). The private grant schemes are means tested, with the percentage grant allocated dependent on the household income of the applicant.

There was a total of €1,512,756.00 spent on the following three grant categories in respect of private houses in 2020:-

- Housing Adaptation Grant for People with a Disability
- Housing Aid for Older People
- Mobility Aids Grant Scheme

80% of the funding in the amount of €1,204,083.00<sup>1</sup> was received from the DHPLG, with 20% from the Council's own resources in the amount of €317,098.

Carlow County Council also administer the following grants:-

- Disabled Persons Grant
- Improvement Works in Lieu

90% funding is available in respect of these schemes, with a contribution of 10% required from Local Authority resources. There was a total of €314,652.00<sup>2</sup> spent in relation to these grants. The recoupment claim was €283,187.

Therefore, there was a total expenditure on housing grants of €1,827,408.00 in 2020.

### **2.3. AUDIT OPINION**

After reviewing the available information and liaising with staff in the Housing Department, it can be concluded there is satisfactory compliance with the Public Spending Code in relation to this expenditure. The reasons for this conclusion include the following: -

- Application forms are validated in a timely manner
- Houses are inspected before and after works are undertaken
- Details of income and expenditure are available from Agresso
- Reconciliation of recoupments is undertaken
- Expenditure is recouped promptly from the DHPLG
- Certificates of Completion are signed by Clerk of Works/Senior Executive Engineer with final sign off by the Senior Executive Officer

## **3. Project 2 – Street Cleaning Service**

### **3.1 Background & Project Details**

In 2020 there was a total of €756,351 spent in respect of the street cleaning service in Carlow town and county.

The street cleaning service is delivered on the ground by the Municipal Districts of Carlow, Muinebheag and Tullow. Provision of the service includes street cleaning and the emptying and

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<sup>1</sup> Receipts may not represent an exact 20% recoupment of expenditure due to the following:-

- Expenditure in relation to individual grants raised on the system not yet recouped
- Full expenditure not recouped from the Dept where the amount paid exceeds the max of the grant
- Recoupment received in the current year in respect of the previous year's expenditure

<sup>2</sup> An amount of €31,305 in respect of 2020 expenditure is to be recouped in 2021

replacement of litter bins. Rostered systems are in place with regard to the provision and scheduling of the service. The majority of plant and equipment in use is on contract hire and the vehicles are in the most part operated by Council employees.

### **Carlow town**

- A daily street sweeping and bin emptying service is provided in the core business areas of Carlow town seven days a week, with a rostered service in place for other parts of the town having regard to location and density of users.
- Carlow town saw the introduction of ten solar powered “compactor bins” in 2018. These bins provide real time information informing waste collectors when the bin is full and also allow for a reduction in the number of bins given their increased capacity. The bins have compactor technology to crush waste, which means they can hold significantly more waste than ordinary bins.
- A replacement bin programme is also in place and there are currently twenty-five new litter bins ready for distribution in the area.

### **Muinebheag**

- The town of Muinebheag avails of a street sweeping service four days a week. The street cleaning service allows for the collection of waste from litter bins and the provision of the service to towns and villages in the area on a rotation basis.

### **Tullow**

- Street cleaning services in Tullow town are provided by two service providers. One contractor provides a service one day a week, whereas the second contractor provides a street cleaning service three mornings a week. Litter bins are emptied on a daily basis and the service is extended to town and villages in accordance with an agreed schedule.

## **3.2. Audit Opinion**

It can be concluded there is satisfactory compliance with the Public Spending Code in relation to this expenditure.

The reasons for this conclusion include: -

- Details of expenditure are available from Agresso, financial management system.
- Procurement arrangements are in place in relation to the hire of machinery and equipment.
- The Municipal Districts have procedures and practices in place in relation to the provision of this service, eg monitoring of expenditure and ensuring procurement arrangements are in place in relation to the hire of contractors.

**APPENDIX B – DETAILS OF PROJECTS AND PROGRAMMES THAT EXCEED €500,000 DURING 2020**

*Please see attached excel sheets*

## APPENDIX C- Checklists

### 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	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)?	2	Staff have indicated the need for initial training and further awareness training to be provided on a regular basis.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Staff in Carlow County Council have been circulated the revised PSC and will engage in training when provided.
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?	2	Guidance document has been prepared.
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?	2	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Completed reports are available to Directorates for review
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	As above.
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.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Six formal evaluations completed in 2020. None were published
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Not applicable in respect of some housing projects in excess of €10m as they were constructed by private developers and procured by the LA/AHB through Turnkey/CALF.  SAR will be required in respect a road project.
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?	2	Council used appraisal designed in accordance with Department Guidelines.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
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?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced?  Was appropriate consideration given to governance and deliverability?	2	
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	

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	2	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget process and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	2	Review of work programme and national KPIs are in place for local government
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category
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	Expenditure in respect of ongoing essential functions, eg housing and roads
Q 3.6	Did the business case include a section on piloting?	N/A	See above
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	See above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	1	
Q 3.11	Was the required approval granted?	2	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	2	
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?	1	National KPIs
Q 3.15	Have steps been put in place to gather performance indicator data?	1	

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	Yes, in respect of large projects
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	Staff at the appropriate level are given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes, projects are within budget or approval is received from the Department within acceptable expenditure limits
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Department approval. This may arise in the case of unforeseen circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
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.)?	N/A	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	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, Sanctioning Authority approved increased costs
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?	N/A	Should circumstances at national /local level change, projects/ programmes can be adjusted accordingly.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

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

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	Yes. Spending programme defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National KPI's are in place for local government.
Q 5.3	Are outputs quantified on a regular basis?	2	KPI's are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (Ref Business Plans/Risk Registers).
Q 5.6	Are outcomes quantified on a regular basis?	1	Yes. Outcomes are quantified. (Ref Business Plans/Risk Registers)
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly. (Ref Unit Costing in FMS)
Q 5.8	Are other data compiled to monitor performance?	2	Yes. A method is in place to monitor effectiveness (Ref Business Plans/Risk Registers)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. See Chief Executive's monthly report and quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Yes. Chief Executive's monthly report to Council.  In some instances, oversight committees are established, and quarterly review meetings are held with the Department (Housing).

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	6 project completion reports completed in respect of housing projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**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.**

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

## APPENDIX D – IN-DEPTH REVIEW

(PROJECT 1)

### Quality Assurance – In Depth Check

#### Section A : Introduction

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

Program or Project Information	
<b>Name</b>	Housing Grants Programme
<b>Detail</b>	Carlow County Council administers Housing Grant Schemes on behalf of the Department of Housing Planning and Local Government
<b>Responsible Bodies</b>	Carlow County Council
<b>Current status</b>	Expenditure being incurred – capital expenditure
<b>Start date</b>	January, 2020
<b>End date</b>	December, 2020
<b>Overall expenditure on grants</b>	Expenditure €1,512,756.00 (Mobility Aids Grant Scheme, People with a Disability, Housing Aid for Older People) € 314,652.00 (Disabled Persons Grant (Adaptations/Extensions) and Improvement Works in Lieu) <b>€1,827,408.00</b>

#### Project DESCRIPTION

The following Housing Grant Schemes are administered by Carlow County Council in accordance with the Housing (Adaption Grants for Older People and People with a Disability), Regulations, 2007, (SI No 670 of 2007) and Amendment Regulations, 2014 (SI no 104 of 2014) .

1. Mobility Grants
2. Housing Adaptation for Disabled Persons
3. Housing Aid for Older People

These grant schemes are administered by the Housing Department. 80% of the funding is provided by DHPLG, with 20% payable from the Council's own resources.

Grants in respect of Disabled Persons Grants and Improvement works in Lieu are also issued by Carlow County Council. Funding of 90% is available from the DHPLG in respect of these schemes with a 10% contribution required from the Local Authority's own resources.

## **1. MOBILITY AIDS HOUSING GRANTS**

The Mobility Aids Housing Grant Scheme is available in respect of works to address mobility problems, primarily, but not exclusively, associated with ageing. Local Authorities are required to satisfy themselves that the person for whom the adaptation works are to be carried out will occupy the property as their normal place of residence.

All applications for grant aid under this scheme are assessed based on household means. The maximum grant of €6,000 to cover 100% of the cost of works, as approved by the Local Authority, is available to applicants with a gross annual household income of up to €30,000. The Department recoup 80% of the grant paid. Local authorities provide the remaining 20% from their own resources as provided for in the annual budget process.

The types of works allowable under the scheme can be varied in order to address the mobility problems of a member of the household and can include:-

*Grab rails; access ramps; level access showers, stair lifts; any other minor works as may be necessary to facilitate the mobility needs of the applicant*

## **2. Housing Adaptation for Disabled Persons**

The scheme provides grant aid to applicants to render a house more suitable for a person with a disability who is a member of the household. The maximum grant in respect of a privately-owned house is €30,000, which may cover 95% of the cost of work as approved by the local authority. The Department recoup 80% of the grant aid, with local authorities providing the remaining 20% from their own resources.

The maximum grant of €30,000 (houses over 12 months old), which may cover 95% of the cost of the works, is available to applicants with gross household income of up to €30,000pa, tapering to 30% for applicants with gross household incomes of between €50,001 and €60,000.

A maximum grant of €14,500, which will cover 95% of the cost of the works as approved by the local authority, is available in respect of the new house grant. The maximum of the grant will be available to applicants with a gross annual household income of up to €30,000, tapering to 30% for applicants with an income between €50,001 and €60,000.

The types of works allowable under the scheme can be varied and can include the provision of:-  
*access ramps, stair lifts, downstairs toilet facilities; accessible showers, adaptations to facilitate wheelchair access; extensions (typically a bedroom and/or bathroom) and any other works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability.*

The following table sets out the level of grant available, based on an assessment of household income. The means test is determined by the DHPLG.

Annual Household Income	% cost of works available	Max grant for houses erected for more than 12 months	Max grant for houses erected for less than 12 months
Up to €30,000	95%	€30,000	€14,500
€30,001 - €35,000	85%	€25,500	€12,325
€35,001 - €40,000	75%	€22,500	€10,875
€40,001 - €50,000	50%	€15,000	€7,250
€50,001 - €60,000	30%	€9,000	€4,350
<b>Income in excess of €60,000 - no grant is available</b>			

### 3. Housing Aid for Older People

Housing Aid for Older People is available to assist older people living in poor housing conditions to have necessary repairs or improvements carried out. The regulations governing this scheme do not specify an age qualification. In general, local authorities restrict the payment of grants to older people, having regard to the means testing criteria outlined and the general needs of individual applicants.

The maximum grant of €8,000, which will cover 95% of the cost of the works, is available to applicants with a gross annual household income of up to €30,000, tapering to 30% for applicants with gross household incomes of between €50,001 and €60,000.

The Department recoup 80% of the grant aid, with local authorities providing the remaining 20% from their own resources.

*Works aided under the scheme include structural repairs or improvements; upgrade electrical rewiring; dry-lining; repairs or replacement of some/all windows and doors; provision of central heating, water or sanitary services; any other repair or improvement works which are considered reasonably necessary.*

The Table below set out the level of grant available based on an assessment of household income. The means test is determined by the DHPLG.

Annual Household Income	% of Cost of Works Available	Maximum Grant
Up to €30,000	95%	€8,000
€30,001 - €35,000	85%	€6,800
€35,001 - €40,000	75%	€6,000
€40,001 - €50,000	50%	€4,000
€50,001 - €60,000	30%	€2,400
<b>Income in excess of €60,000 - no grant is payable</b>		

### 4. DISABLED PERSONS GRANT

These grants are paid in respect of Local Authority houses. The majority of expenditure includes adaptation works to render the house more suitable for the owner, with extensions to existing houses also carried out.

## 5. IMPROVEMENT WORKS IN LIEU

This scheme is aimed at:

- Owner-occupiers whose homes are overcrowded or sub-standard and who cannot afford to carry out improvements
- Local authority tenants, people on the housing list, tenant purchasers or housing association tenants who want to move into a home owned by a relative but cannot because the home is sub-standard or too small.

To qualify for the scheme, you must be:-

- Registered on the local authority housing waiting list
- A local authority tenant or a tenant purchaser and you want to buy a private house and return your present house to the local authority
- A tenant for more than one year of a home provided by a housing association under the Rental Subsidy Scheme and you want to buy a private house and return your present house to the local authority.

This scheme enables local authorities to improve or extend privately owned houses as an alternative to providing local authority housing.

Carrying out the work must satisfy the housing need and result in removal from the housing waiting list.

The proposed works should represent the most cost-effective solution to meeting the specific housing need. Projects must offer value for money and be consistent with the requirements of the PSC.

## SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of Housing Grants

Objective	Inputs	Activities	Outputs	Outcomes
Administration of five housing grants as outlined:- <ul style="list-style-type: none"> <li>• Mobility Grants</li> <li>• Housing Adaptation for Disabled Persons</li> <li>• Housing Aid for Older People</li> <li>• Disabled Persons Grant (Adaptations/Extensions)</li> <li>• Improvement Works in Lieu</li> </ul>	<ul style="list-style-type: none"> <li>• Mobility Grants</li> <li>• Housing Adaptation for Disabled Persons</li> <li>• Housing Aid for Older People</li> </ul> 80% funding from DHPLG, 20% from Council's resources. Total spend €1,512,756.00	Provision and validation of application forms  Queries answered and information provided  Referrals to Occupational Therapists	Number of grant applications received and assessed	Improved living conditions for grant recipients
Assist people in having the necessary repairs or improvements carried out to their house.	<ul style="list-style-type: none"> <li>• Disabled Persons Grant (Adaptations/Extensions)</li> <li>• Improvement Works in Lieu</li> </ul> 90% funding from DHPLG, 10% from Council's resources. Total spend €314,652.00	Houses inspected before and after works are undertaken  Calculating grant assistance	Number of grant applications approved and paid	Reduces financial cost to the State by reducing the need to fund long term residential accommodation
Make a house more suitable for people living with disability and mobility problems	Administration of the grants process by technical and administrative staff in the Housing Department	Issuing payments to applicants		Enables people to remain living in their own homes
Extensions/adaptation works are carried out to Local Authority houses to render the accommodation suitable for the occupant.		Processing and recoupment of payments		Reduces the need for social housing when people are accommodated in their own homes
Removal of applicants from the Council's Housing Waiting List when works make their property suitable for their needs, avoiding the need to seek alternative accommodation		Ensuring quotations received for works are competitive  Certification of completed works		

**Objectives:** The main objective of the grant schemes is to assist private house owners (in the majority of cases) improve living conditions for the elderly, people with a disability, people with mobility issues, overcrowding or sub-standard housing.

**Inputs:** The primary input into the programme is funding from the DHPLG, in addition to part funding received from the Council's own resources.

Staff resources from the Housing Department allow for the processing of grant applications, recoupments, inspections and certification of works to be carried out.

**Activities:** There are a number of activities carried out in the programme, including: -

- Providing application forms, information and answering queries on schemes
- Processing and assessing applications
- Referral to Occupational Therapists
- Site inspections before and after works are carried out
- Payment of grants to applicants
- Recoupment of expenditure from the Department
- Certification of completed works
- Reconciliation of payments and recoupments with Agresso, financial management system

**Outputs:** The number of grants provided by Carlow County Council for 2020 were as follows: -

Housing Adaptation Grants (HGD)	Mobility Aid Grants (MAG)	Housing Aid for Older People (HOP)	Improvement works in Lieu (IWIL)	Disabled Persons Grant (Adaptations/Extensions) (DPG)	Total
70	45	135	1	21	272

**Outcomes:** Studies have shown that most people prefer to stay living in their own homes rather than avail of accommodation in a supported living environment. The benefit of housing grant aid is it allows people live independently at home for longer than otherwise might be possible. This has considerable financial benefits for the State as it is achieved at a lower cost than the provision of long-term care needs in a nursing home or hospital environment.

Improvement and repair works have a positive impact on the sustainability of private and local authority housing stock.

## SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

The following section tracks Housing Grants activity - 2020



January - December	Grant allocations confirmed during the year.
January – December	Applications are received on an ongoing basis. (There is no closing date for the receipt of applications - ongoing assessment).
January - December	Applications are validated. A check is carried out to ensure all the necessary information/documentation is submitted. (Incomplete applications are returned to the applicant).
January - December	Valid applications are entered on an excel worksheet and a dedicated manual register. A reference number is allocated, and a file opened.
January - December	Applications in respect of the Mobility Aids Grant Scheme and the Housing Adaptation Grant Scheme for People with a Disability are forwarded to an Occupational Therapist for report.
January – December	Applications are forwarded to Senior Executive Engineer/Clerk of Works for site inspections.
January – December	Approval (or refusal) letters are issued to the applicant.
January – December	Applications are prioritised in accordance with the Occupational Therapist's report where applicable. In other instances, the grants administrator/technical staff prioritise applications.
January - December	Applicant engages a contractor in respect of private houses. Contractors from the panel for General Maintenance and Building Works are used for works on Local Authority houses.
January - December	Completed works are inspected by the Clerk of Works. A Certificate of Completion is signed by the Clerk of Works/Senior Executive Engineer and countersigned by the Senior Executive Officer.
January – December	Recoupment in respect of Housing Adaptation Grant for People with a Disability, Housing Aid for Older People and the Mobility Aids Housing Grant Scheme are made on a monthly basis.
January – December	Recoupment of Disabled Persons Grant and Improvement Works in Lieu are made on a quarterly basis.
January - December	Payment is received from the DHPLG to the Council's bank account.

## SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to appraisal, analysis and evaluation of Housing Grants – 2020.

Project/Programme Key Documents	
Title	Details
Application forms	A comprehensive application form is available in respect of each grant.
Procedure manual and Department guidance documents	Procedure manual and DHPLG guidance documents are available in respect of the grants.
Excel register	A register is maintained by the Housing Department to record and track applications received. The various stages of the grant process are documented.
Recoupment forms	Recoupment forms are issued by the DHPLG
Agresso Financial reports	Reports from Agresso are available to verify the amounts paid to grant applicants and payments received from the DHPLG.
Control Accounts	This account reconciles expenditure and income in respect of the relevant grant codes.

**Key Document 1 :** *Applications forms are completed by each applicant and contain details pertaining to the household, including a declaration of who is residing in the property, accommodation type and household income.*

**Key Document 2 :** *A procedures manual and DHPLG guidance documents are available.*

**Key Document 3 :** *Register contains details of all grant applications received, date referred to Clerk of Works/Occupational Therapist, date of grant approval, payments and recoupments.*

**Key Document 4 :** *The recoupment form is a standard template produced by the DHPLG and used across the Local Government sector. Since 2020 there is an excel spreadsheet in place to ensure all grants are recouped in a timely manner.*

**Key Document 5 :** *Income and expenditure details are confirmed by reports extracted from Agresso, financial management system.*

**Key Document 6 :** *Expenditure and income details for relevant job codes are reconciled. The spreadsheet is updated regularly and is used in tandem with Agresso, financial management system, reports.*

## SECTION B – STEP 4 : DATA AUDIT

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

Data Required	Use	Availability
FMS Agresso – financial reports	Expenditure and income details	Yes – Agresso, financial management system
Number of applications received	Evaluates the usage and demand for the schemes	Yes – excel register & hard copy files
Documentation submitted in support of applications	Assess eligibility	Yes – hard copy files
Number of grants paid	Assist future budgeting	Yes – excel register & Agresso, financial management system
Recoupment and reconciliation	Assess level of monies recouped and allow for reconciliation with Agresso	Yes – excel register & Agresso, financial management system

### Data availability and proposed next steps

It is evident from the table above that the data required to evaluate the Housing Grants Scheme is readily available.

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

The following section looks at the key evaluation questions for Housing Grant Schemes 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)**

The Housing Grant Schemes were introduced by the DHPLG and are administered by Local Authorities on a nationwide basis. The review found that Carlow County Council is adhering to the relevant legislation and guidelines in relation to housing grants. The area of housing grants has been previously reviewed by Internal Audit. It is noted the majority of recommendations made in that audit have now been implemented, further improving the administration and management of this area of work.

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

Yes. The financial and management system, Agresso, provides details of income and expenditure. The Housing Department retains data in relation to the numbers of applications received, grants paid, recoupments etc on excel registers.

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

During the course of a previous Internal Audit review some areas were identified where improvements could be made. These recommendations included the compilation of a procedure's manual, the register of grant applications to be regularly updated, a reconciliation of expenditure and recoupments be carried out.

The majority of these recommendations have now been implemented.

It is noted that the procurement process in relation to the engagement of occupational therapists needs to be progressed and finalised.

## Section C : In-depth Check Summary

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

### Summary of the in-depth check:-

Carlow County Council currently operates the following Housing Grant Schemes:-

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People
- Disabled Persons Grant
- Improvement Works in Lieu

This review comprised an in-depth check of the Housing Grant process in Carlow County Council. Contact was made with the relevant staff and processes and procedures were examined. The review found that internal controls are in place and being followed in respect of grant administration and management.

On-site inspections are carried out before and after works. Works, when completed, are certified by the Clerk of Works/Senior Executive Engineer and countersigned by the Senior Executive Officer.

DHPLG Guidelines recommend that LAs should assemble a schedule of standard costs for each element of work available for funding under the housing grant schemes. The publication of standard costs ensures transparency in the quotation and grant process. The Senior Executive Engineer, Housing, retains a schedule of costs to ensure prices quoted by contractors are competitive and that value for money is achieved.

Recoupments are claimed promptly from the DHPLG, with a reconciliation carried out with regard to expenditure and income.

As previously stated, Internal Audit recommends the procurement process for the engagement of occupational therapists is progressed and implemented.

Internal Audit is satisfied that Carlow County Council is adhering to the requirements of the Public Spending Code in the administration of the Housing Grants Scheme.

## APPENDIX E - IN-DEPTH REVIEW

### PROJECT TWO

#### Quality Assurance – In Depth Check

##### Section A : Introduction

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

Program or Project Information	
Name	Operation of Street Cleaning Service (E06 – service division)
Detail	Provision of Street Cleaning Service in Carlow town and county
Responsible Bodies	Carlow County Council
Current status	Expenditure being incurred – revenue expenditure
Start date	January, 2020
End date	December, 2020
Overall expenditure in 2020	Expenditure of €756,351

### 1. PROJECT DESCRIPTION

Carlow County Council is responsible for the provision of a street cleaning service in Carlow town and county. The service involves street sweeping and the emptying and replacement of litter bins. In the provision of this service, the majority of the machinery and equipment used is on a hire contract basis, with Council employees generally operating the machinery.

Implementation of the service is carried out by staff in the Municipal Districts.

#### 1.1. Street Cleaning

Street sweeping is undertaken on a daily basis in the principal towns of the County. The provincial towns and villages avail of the service on a rotation basis. The service is provided by means of a rostered schedule based on location and density of users.

Problem areas brought to the Council's attention or events, where a large number of number of people congregated, are dealt with as soon as practicable.

## 1.2. Street Bins

A central part of the street cleaning service is the provision and emptying of street bins. Ten solar powered “compactor” bins have been strategically located in the centre of Carlow town. These bins have the dual benefit of real time information for waste collectors as to when the bin is full and also the capacity to hold significantly more waste. The contract was entered into in 2018 for a five-year period. The annual rental price per unit is €1,344.00, excl VAT.

As part of the replacement programme for street furniture, a deficit in street furniture, including litter bins, was identified in the Carlow MD in 2020. This resulted from existing bins reaching the end of their useful life and the requirement for bins at particular locations. As a result, there are now twenty-five new litter bins ready for distribution in the area.

## 1.3. EXPENDITURE

A breakdown of the expenditure of €756,351 is as follows:-

Description	Expenditure
Street Cleaning – Carlow Town	€341,460
Street Cleaning villages – Carlow MD	€3,875
Street Cleaning – Tullow	€103,253
Street Cleaning Villages – Tullow MD	€33,771
Street Cleaning - Muinebheag	€104,954
Street Cleaning Villages – Muinebheag	€47,947
Skips and Bins	€948
Service Support costs	€120,143
<b>Total</b>	<b>€756,351</b>

## 2. Litter Management Plan 2018/2020

The Litter Management Plan is a written statement outlining the objectives to prevent and control litter within the functional area of Carlow County Council.

It is acknowledged that the success of the plan is best achieved through continued successful partnerships between Carlow County Council and those who live, work and visit the town and county. In this regard, the invaluable contribution from Statutory Agencies, Voluntary and Community Groups, Tidy Towns and Resident Associations who play a pivotal role in keeping their respective areas litter free is acknowledged.

## 3. National Litter Monitoring System

The National Litter Monitoring System is an innovative method developed by the Department of Communications, Climate Action and Environment and Tobin Consulting Engineers to enable local authorities manage litter pollution in a systematic and structured manner. Using a GIS application each local authorities’ functional area is mapped and then surveyed annually using litter pollution surveys (determine the extent and severity of litter pollution) and litter quantification surveys (identify the composition).

Surveys are carried out by both Environmental Patrol Officers and data is submitted to the National Litter Monitoring Survey for collation.

### SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of Street Cleaning

Objective	Inputs	Activities	Outputs	Outcomes
Ensure the street cleaning service for Carlow town and county is carried out in an efficient and cost-effective manner	Expenditure of €756,351 in providing the service in 2020.	Engagement of contractors	Provision of a street cleaning service for Carlow Town and County	Delivery of efficient and effective street cleaning programme
Meet objective No 7.3 of the Corporate Plan, <i>“to keep public areas litter free in so far as is reasonably practicable”</i>	Litter Management Plan – 2018/2020  Input into the National Litter Monitoring System	Monitor budgets	Litter free public areas and streetscapes	Provision of a litter free environment
Minimise adverse publicity by ensuring public areas and streetscapes are maintained litter free	Administration of the service by the Municipal Districts	Review work programmes		Achievement of goal as outlined in No 7.3 of the Corporate Plan
	Hire of machinery and equipment	Support Tidy Town initiatives/IBAL Litter League		
	Schedules and rosters in relation to the provision of the service	Provide for payments to contractors and suppliers		
	Contract in place in relation to the provision of compactor bins	Processing of wage sheets for Council employees		
	Operation of hired plant by Council employees			

**Objectives:** *The objective is to provide an effective and efficient street cleaning service for Carlow town and county.*

**Inputs:** *The primary input into this programme is the funding provided by Carlow County Council, together with the input of Council employees, administrative & direct labour, and the contract hire of plant and equipment.*

**Activities:** *The street cleaning service involves works being carried out by Council employees, administrative and direct labour, and contractors in relation to the provision of the street cleaning service.*

**Outputs:** *Removal of litter from the streetscapes and public areas of Carlow town and county.*

**Outcomes:** *Provision of an efficient and effective street cleaning service for Carlow town and county.*

**SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM**

The provision of the street cleaning service is an annual revenue spend.



January	Money allocated from the revenue budget of Carlow County Council.
January – December	Contractors appointed from procurement frameworks and the engagement of Council employees for operation of the machinery and equipment.
January – December	Oversight of budgets, rosters and schedules by management in the Municipal Districts.

## SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the street cleaning service for 2020

Project/Programme Key Documents	
Title	Details
Annual Budget 2020	Revenue budgets in respect of 2020 were approved by Carlow County Council at Budget Meeting of November, 2019.
Street cleaning rosters and schedules	Details available in the Municipal Districts
Financial reports	Reports from Agresso, financial management system, are reviewed frequently to monitor expenditure
Procurement frameworks	Engagement of contractors from procurement frameworks
Chief Executive Orders	Appointment of contractors
Excel spreadsheets	Details of monitoring income/expenditure by the Municipal Districts
Litter Management Plan	Environmental Section, Carlow County Council

**Key Document 1 :** *The revenue budget for 2020 was determined at the Budget Meeting of Carlow County Council in November, '19.*

**Key Document 2 :** *Street cleaning rosters and schedules allows for monitoring of current practice and the implementation of change if deemed necessary.*

**Key Document 3 :** *The generation of expenditure reports from Agresso by the Municipal Districts are used to monitor expenditure.*

**Key Document 4 :** *Procurement arrangements are in place for the engagement of contractors.*

**Key Document 5 :** *Chief Executive Orders for the appointment of Contractors are available from the Municipal Districts.*

**Key Document 6 :** *Expenditure is monitored throughout the year by the use of in-house excel spreadsheets.*

**Key Document 7 :** *Litter Management Plan is a written statement outlining the objectives to prevent and control litter within the functional area of Carlow County Council.*

## SECTION B – STEP 4 : DATA AUDIT

The following section details the data audit that was carried out in relation to the street cleaning service. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso – financial reports	Monitoring expenditure and income	Yes – Municipal Districts/Agresso
Contract documentation in relation to the appointment of Contractors	Evaluate the procurement process	Yes – Procurement Office Municipal Districts
Excel spreadsheets	Monitoring expenditure during the year	Yes – Municipal Districts
Work schedules and rosters	Outlines work rosters for the drivers and allows for current practices to be monitored	Yes – Municipal Districts
Works programmes	Prioritises and monitors work programmes	Yes – Municipal Districts
Chief Executive Orders	Appointment of contractors	Yes – Municipal Districts

### Data availability and proposed next steps

It is evident from the table above that the data required to evaluate the street cleaning service is readily available.

## Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions for the street cleaning service 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)

Money in respect of the street cleaning service is allocated by Carlow County Council from its revenue budget. All records of expenditure can be found in Agresso, financial management system. Expenditure is monitored by staff in the Municipal Districts.

Procurement arrangements are in place for the engagement of contractors. The following is a sample of the procurement arrangements checked during the course of this review:-

- Chief Executive Order 21/19, 28<sup>th</sup> May, '19 - Hire of two number 16 tonne dual sweep suction sweepers for 36 months
- Chief Executive Order 18/20, 8<sup>th</sup> October, '20 - Supply of street furniture
- Chief Executive Order 03/19, 29<sup>th</sup> January, '19 - Hire of pick up vehicles 2019/22

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

Yes. Details of expenditure are available from Agresso, financial management system. Municipal District staff ensure correct procurement procedures are in place for the hire of plant and machinery. Schedules and rosters with regard to the delivery of the service are also available.

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

The procurement process for the hire of small plant items is currently being progressed by the Procurement Unit. This will further enhance the procurement arrangements already in place in relation to the provision of this service.

### **Section C : In-depth Check Summary**

The following section presents a summary of the findings of this in-depth check in relation to the street cleaning service:-

Carlow County Council is responsible for providing street clearing services in the towns and villages of the county. This work includes the following: -

- Provision of funding from the Council's revenue budget
- Oversight and management of expenditure
- Adherence to procurement requirements
- Provision of rosters and schedules in relation to the delivery of the service

This review comprised of an in-depth check of street cleaning services in Carlow County Council

Overall, it was found that expenditure in respect of the street cleaning service complies with the requirements of the Public Spending Code.