



Carlow County Council

Quality Assurance Report, 2019

Issued by

Carlow County Council

Submitted to the National Oversight Audit Commission (NOAC)

June, 2020

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 THE CHIEF EXECUTIVE:

Kathleen Holohan

DATED: June, 2020

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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

Complete the seven checklists. Only one of each checklist per Local Authority is required. These checklists allow the Council and their Departments to self-assess their compliance with the Code.

4. Carry out a more in-depth check on a small number of selected projects/programmes

A number of projects/programmes are selected to be reviewed more intensively. This includes a review of all projects from initial appraisal right through to the post implementation stage.

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

This includes an inventory of all projects. The Council's judgement 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.

2. Inventory of Projects/Programmes

This section details the inventory compiled by Carlow County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all the Council's projects and programmes at various stages of the project life cycle, which amount to more than €0.5m. The inventory list (Appendix One on pages 15/18) is divided between revenue and capital expenditure and between the following three stages:-

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

Expenditure being considered

Appendix one contains details of nine projects of a value greater than €0.5m that Carlow County were considering during 2019. The total value of the nine projects is €36,003,224. All nine schemes relate to investment in the Housing Directorate. It is noted five of the schemes relate to Capital Advance Leasing Facilities (CALF), in the total amount of €23,583,224.

Expenditure being incurred

The total amount of expenditure being incurred in respect of 2019, with a value greater than €0.5m, was €88,448,849. Revenue expenditure amounted to €44,818,838 (twenty-one different areas of expenditure) and 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 2019. Please note at date of report these financial statements were unaudited. There was expenditure of €43,630,011 in respect of fifteen capital projects.

Expenditure that has recently ended

There are thirteen items of expenditure which Carlow County Council has deemed as recently ended, with a total value of €41,745,059. All projects relate to the Housing Directorate. Six of the projects relate to Capital Advance Lease Facilities (CALF) funded schemes.

Inventory of Projects/Programmes

Appendix 1 sets out Carlow County Council's project inventory detailing expenditure on projects/programmes with a value above €0.5m, categorised by expenditure being considered, expenditure being incurred and recently ended. Only projects with expenditure matching this criterion are included in the project inventory.

Carlow County Council identified a total of twenty-one current and thirty-seven capital projects with a total project value in the amount of €166,197,132.00.

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

Project Numbers

	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m – €5m	€5m – €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure being considered	0	0	0	7	2	0	9
Expenditure being incurred	19	2	0	12	3	0	36
Expenditure recently ended	0	0	0	12	1	0	13
Total	19	2	0	32	5	0	58

Project Values

	Revenue Expenditure			Capital Expenditure			Totals €m
	€0.5m – €5m	€5m – €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure being considered	0	0	0	17,143,224	18,860,000	0	36,003,224
Expenditure being incurred	31,259,363	13,559,475	0	25,132,011	18,498,000	0	88,448,849
Expenditure recently ended	0	0	0	28,769,559	12,975,500	0	41,745,059
Total	31,259,363	13,559,475	0	71,044,794	50,333,500	0	166,197,132

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 were two housing projects with procurement values greater than €10m in 2019. One development related to a Capital Advance Leasing Facility development¹. The Housing Department is aware of the requirement to publish details of projects with a value greater than €10m.

4. Assessment of Compliance

4.1. Checklist completion: approach taken and results

This step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high-level checks 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	<i>General obligations not specific to individual projects/programmes</i>
Checklist 2	<i>Capital projects or capital grant schemes being considered</i>
Checklist 3	<i>Current expenditure being considered</i>
Checklist 4	<i>Capital expenditure being incurred</i>
Checklist 5	<i>Current expenditure being incurred</i>
Checklist 6	<i>Capital expenditure completed</i>
Checklist 7	<i>Current expenditure completed</i>

A full set of checklists 1 – 7 was completed by Carlow County Council. Directorates and relevant Departments 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 majority of 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*

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.

¹ The total value of this CALF project was €12,975,500, the capital advance payment represented 23% of the total CALF eligible outlay in the amount of €2,984,365.

4.2. Main issues arising from the Checklist Assessment

- The completed checklists show the extent to which Carlow County Council believe they comply with the Public Spending Code.
- Checklist 3 did not apply to Carlow County Council during 2019. There was no new current expenditure under consideration in that year.
- There are no items to report under Checklist 7. This checklist deals with current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.
- Overall the checklists show a good level of compliance with the Code. The Council is continually assessing their performance and procedures. However, there is a requirement for further training in Public Spending Code awareness.

4.3. In-Depth Checks

- A review of 2019 expenditure represents the first 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 2.62% of expenditure. Similarly, the in-depth check carried out in respect of capital expenditure details expenditure of 10.69%.

4.4. Quality Assurance Reports

Organisations like Carlow County Council operate in a highly regulated environment and the process of identifying projects, seeking funding and engaging in public consultation requires the Council to adhere to the principles of the Public Spending Code before they can proceed with capital projects.

The in-depth checks indicate that in order to meet the requirements under the Public Spending Code for future years, Carlow County Council needs to:-

- Continue rigorous scrutiny and oversight of projects and programmes
- Ensure all necessary post project evaluations are undertaken as appropriate
- Confirm that appropriate procurement practices are followed
- Certify that the necessary project management requirements are undertaken

4.5. Conclusion

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 2019. This Quality Assurance Report provides reasonable assurance that Carlow County Council is meeting the requirements of the Public Spending Code (PSC) where they apply.

The completed checklists reveal a general high level of compliance with the Public Spending Code. As part of this process, no serious concerns were raised regarding non-compliance with the Code. However, there are areas which need improvement where scores of less than “3” are recorded.

An in-depth check was carried out in respect of expenditure on Restoration Improvement Grants and a Capital Advance Leasing Facility (CALF) housing project. The review undertaken by Internal Audit covered the required sample percentages. The projects reviewed covered 2.62% of revenue spend and 10.69% of capital spend. The in-depth reviews of these projects further confirm that there is, in general, satisfactory compliance with the Public Spending Code.

In light of the recruitment of new staff/staff changes throughout the organisation, management need to ensure that Directorates continue to have an appreciation of the requirements of the Public Spending Code. A constant review of processes and procedures is necessary across all spending Departments in order to ensure a high level of compliance with the Code.

Overall, the Quality Assurance process provides reasonable assurance to the management of Carlow County Council that the requirements of the Public Spending Code are being adhered to.

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

June, 2020

1. Introduction

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

1.2. The value of the projects selected for in-depth review each year must follow the criteria set out as follows:-

- 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 current projects on the project inventory.

In respect of the 2019 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:-

- Expenditure in respect of Restoration Improvement Roadworks
- Expenditure in respect of a Capital Advance Leasing Facility project (housing development)

2. ROAD RESTORATION IMPROVEMENT EXPENDITURE (PROJECT 1)

1. BACKGROUND

The Department of Transport Tourism and Sport provided €2,760,000.00 for regional and local restoration improvement works in 2019, of which €1,173,268 was allocated to Regional Road Restoration Improvement. The funding provided by Restoration Improvement grant monies allowed works be undertaken on six roads in the Carlow Municipal District and on a further six roads in the Bagenalstown Municipal District.

2. PROJECT DETAILS

Works provided under the Restoration Improvement Programme caters for surface restoration, structural overlay, reconstruction and surface dressing.

In compliance with Department requirements, Circular RW 8/2018, Carlow County Council prepared a works schedule for the next three-year period, ie 2019 – 2021, outlining the schemes requiring works under the Restoration Improvement Programme. The road projects for which funding is applied for are prioritised taking account of the condition of the pavement and traffic levels, with an emphasis on early intervention before major structural deterioration of the pavement takes place.

3. AUDIT OPINION

After review of the available information and meeting with senior staff in the Roads Department it can be concluded that there is satisfactory compliance with the Public Spending Code in relation to this expenditure. Outlined below are the reasons for this conclusion: -

- Expenditure on individual road schemes is within budget
- Evidence of adherence to procurement requirements
- Schemes selected for work are in line with the Multi Annual Programme previously submitted to the Department
- Payments are made to suppliers in a timely manner
- Expenditure is recouped from the Department in accordance with the Guidelines

ACQUISITION OF 59 HOUSES UNDER THE CAPITAL ADVANCE LEASING FACILITY (CALF)

1. BACKGROUND

The Department of Housing, Planning & Local Government (DHPLG) offers financial support to Approved Housing Bodies (AHBs) in the form of a long-term loan under the Capital Advance Leasing Facility (CALF) to assist with financing the construction or the acquisition of housing units. This loan facility can support up to 30% of the eligible capital cost of the project, with the units being provided under long term lease arrangements to Local Authorities for social housing use. The overall cost of this project was €12,975,500.

When a scheme is approved by the DHPLG, the AHB and the LA enter two agreements: -

- **Payment and Availability (P&A) Agreement** - *details the conditions under which the properties will be made available*
- **Capital Advance Agreement** - *stipulates terms and conditions under which funding is made available and repayment requirements*

The purpose of the scheme is that the capital advance will assist AHBs in securing finance and make projects more viable from a liquidity or cash flow perspective, particularly in the initial years. Properties available under the programme are used to accommodate households from the Local Authorities housing waiting list. Under the Capital Advance Agreement for this construction project, drawdown by the Túath Housing Association was permitted as sales closed. The loan facility in this instance was 23% of the overall capital cost of the project and was drawn down in a number of tranches.

The following sets out the stakeholder relationships and responsibilities: -

DHPLG:	Project approval, funding provision
Carlow County Council:	Confirm need, sign Payment & Availability Agreement & Capital Advance Agreement, nominate/allocate tenants, approve funding to Túath Housing Association
Túath Housing Association:	Submit proposal, provide and manage properties, finance project

2. PROJECT DETAILS

This development relates to the provision of 59 houses, comprising a mix of two, three and four bed houses, at Browneshill Road, Carlow. The proposal was put forward by Túath Housing Association Ltd, an Approved Housing Body.

The total cost of the development was €12,975,500. Approval was received for a capital advance payment in the amount of €2,984,365, which is 23% of the capital outlay. Form LN005 was returned by Carlow County Council to the DHPLG on the 5th March, 2018, outlining the Council's interest in the project and the need for social housing in the area.

The development was completed in six phases. The properties became available for tenant occupation over the period of a year, ie from the 12th December, '18 to the 17th October, '19.

3. AUDIT OPINION

After reviewing the available information, it can be concluded that there is satisfactory compliance with the Public Spending Code. Outlined below are the reasons for this conclusion: -

- This project provided 59 housing units to alleviate the need of people on the Council's housing waiting list.
- The objectives of sustainable communities were met; there is not already an over-concentration of social housing in the area.
- Correspondence from the Department on the 10th July, '18 (2018:7174) approved the details of this development in respect of:-
 - ✓ The capital advance payment
 - ✓ Payment and availability arrangements
 - ✓ General terms and conditions of the agreement

- Payments and recoupments were made in a timely fashion by the Housing Department and Carlow County Council
- Chief Executive Orders (or delegated orders) were present in respect of payments and contract documentation

APPENDIX 1 – DETAILS OF PROJECTS AND PROGRAMMES THAT EXCEED €500,000 DURING 2019

Local Authority Name Carlow County Council	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital			> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Scheme	Capital Projects	
	€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
A01 Maintenance/Improvement LA Housing					€	2,676,851					
A05 Administration of the Homeless					€	673,981					
A06 Support to Housing Capital Programme					€	1,640,068					
A07 RAS and Leasing Programme					€	6,946,589					
A08 Housing Loans					€	523,424					
16 Houses at Ard na Greine, Tullow (St Patricks Park)										€ 2,008,986	
4 houses at St. Oliver's Crescent, Myshall										€ 699,708	
5 Apartments, Maryborough Street, Graiguecullen										€ 989,488	
21 Houses Dublin Road, Carlow										€ 2,883,867	
16 Houses at Ard na Greine, Tullow (St Patricks Park)										€ 2,008,986	
8 Houses, Rathvilly, Co. Carlow										€ 1,437,623	
24 houses, Bagenalstown										€ 3,370,829	Phase 1
6 houses Carlow (St Marys & Dereen Heights)							€ 1,054,645				
6 Houses at Shillelagh Road, Tullow		€	900,000								
9 houses Borris, Pound Lane							€ 2,000,000				
20 houses Bagenalstown							€ 3,988,815				Phase 2 Resettlement Programme
4 houses Kildavin		€	520,000								
22 Houses at Bagenalstown		€	3,500,000								Phase 3
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%

	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		Notes
CALF - Tuath 115-128 Brownhill Wood								€ 3,269,000		Capital advance payment of 20%
CALF - Rivercourt						€ 8,298,000				Capital advance payment of 22%
CALF - Ballickmoyler Road			€ 11,360,000							Capital advance payment of 22%
CALF - Sli na Ri, Bagenalstown		€ 3,816,160								Capital advance payment of 25%
CALF - Millrace, Burrin Road, Carlow		€ 4,777,064								Capital advance payment of 22%
CALF - Greenhills, Leighlin Rd., Graiguecullen		€ 1,800,000								Capital advance payment of 25%
CALF - Tanner Hall, Athy Road, Carlow		€ 1,830,000								Capital advance payment of 24%
CALF - Sleaty Street, Graiguecullen								€ 3,855,072		Capital advance payment of 30%
CALF - Carlow Refugees Programme (4 units)								€ 708,500		Capital advance payment of 24%
CALF - Rivercourt (7 units)								€ 1,400,000		Capital advance payment of 30%
CAS - Tintean purchase Homefield						€ 560,000				Group Home
CAS - 47 houses at Shillelagh Road, Tullow, Co. Carlow (RESPOND)			€ 7,500,000							
63 houses at Carrigbrook						€ 10,200,000		2,400,000		Turnkey development (12 delivered / 51 under construction)
Housing Adaptation Grant - people with a disability '08						€ 853,665				
Housing aid for older people '08						€ 727,418				

	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
Road Transportation and Safety											
B03 Regional Road - Maintenance and Improvement					€	2,636,123					
B04 Local Road - Maintenance and Improvement					€	6,612,885					
B05 Public Lighting					€	816,067					
2018 N80 Kildavin Pavement Strengthening Scheme								€	1,755,472		
2018 N80 Main Street Bunclody								€	2,837,247		
HD 28 Pavement Renewals								€	794,359		
Road Opening Charges (MD Carlow)								€	512,369		
Water Services											
C01 Water Supply					€	2,417,444					
C02 Waste Water Treatment					€	1,958,242					
Development Management											
D02 Development Management					€	1,052,232					
D06 Community & Enterprise Function					€	981,240					
D09 Economic Development & Promotion					€	2,341,170					
LEADER								€	6,416,803		
SICAP								€	2,700,000		
Environmental Services											
E02 Op & Mtce of Recovery & Recycling Facilities					€	827,806					
E06 Street Cleaning					€	697,838					
E11 Operation of Fire Services					€	3,039,345					
Powerstown Landfill - Capping of Cells 15-18									931,218		

	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
Recreation and Amenity											
F02 Operation of Library & Archive Services					€	1,747,146					
F03 Outdoor Leisure Areas Operations					€	947,341					
F05 Operation of Arts Programme					€	1,216,043					
SEAI Better Energy Communities											
Miscellaneous Services											
H03 Administration of Rates					€	4,233,472					
H09 Local Representation/Civic Leadership					€	833,531					
		€ 17,143,224	€ 18,860,000		€	44,818,838	€ 43,630,011		€ 41,745,059		

APPENDIX 2

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	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	Staff receive training and are circulated with updated changes in procurement policy. Staff have expressed an interest in PSC awareness training.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Departments have indicated a requirement for training with regard to the PSC
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?	2	Guidelines are available from Funding Agencies and from procurement
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?	3	All Agencies must comply and it forms part of the evaluation process
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Yes, from Internal Audit and other such Quality Reviews
1.6 Have recommendations from previous QA reports been acted upon?	3	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
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.	3	Yes – All TII projects have a close out report. DTTAS now require same for their capital schemes. A post project evaluation is carried out on all housing capital projects as required by DHPLG with final account submission.

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?	3	Management of the Housing and Roads Department report that the following post project reviews have been carried out: - Housing - 4 Roads - 2
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	While each evaluation/post project review is very much project specific, the findings are noted for future consideration.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Yes – used as a learning tool for future projects

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	Yes, both to Carlow County Council's internal standards and Sanctioning Body standards
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in-coordination with Sanctioning Body Standards
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, as all preliminary appraisals 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)?	3	Yes, as per Sanctioning Body funding requirements
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, in addition 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?	3	Where applicable and identifiable. For example, with regard to housing projects the 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?	2	Yes, subject to data availability

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, where applicable
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes, as required
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, 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?	2	Yes, 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?	3	Yes, quarterly review meetings with the Department. Variations agreed, or not, as they arise
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes, 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	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Approval received from Sanctioning Body in the 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	

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	KPI's are established each year for specific services
5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	Yes. Budget performance and monitoring of outputs is in place
5.5 Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (ref. Business Plans/Risk Registers)
5.6 Are outcomes quantified on a regular basis?	2	Yes. Outcomes are quantified (ref. Business Plans/Risk Registers)
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. Business Plans/Risk Registers)
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes – See Chief Executives monthly reports & quarterly financial reporting
5.10 Has the organisation engaged in any other 'evaluation proofing' ² of programmes/projects?	2	Yes – Chief Executives Monthly Report to Council

² Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are 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?	3	Housing – 4 Roads – 2
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?	1	
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?	1	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	There are limited resources 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?	3	No issues arose to date
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 3 (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	
Name	Capital Advance Leasing Facility (CALF)
Detail	59 house acquisition, Browneshill Road, Carlow
Responsible Bodies	<ul style="list-style-type: none">• Túath Housing Association, Approved Housing Body• Housing Department, Carlow County Council• DHPLG
Current status	Expenditure recently ended
Start date	Quarter 4, 2018
End date	Quarter 4, 2019
Overall cost of the project	€12,975,500

Project DESCRIPTION

Under the provisions of a Capital Advance Leasing Facility (CALF), Túath Housing Association purchased 59 housing units from a developer at Browneshill Road, Carlow. Approval of the scheme was subject to compliance with Circulars N3/2009; 31/2011; 18/2016; 23/2019 and the legal sign off on lease agreements by Carlow County Council.

The overall cost of the project is €12,975,500.00. Under the terms of the scheme, Túath Housing Association received a capital injection/advance of 23% of the overall cost. Approval was received on the 10th July, '18, to the scheme and the capital advance payment in the amount of €2,984,365 (2018.7174). This sum is repayable by the Túath Housing Association at the end of the payment and availability period, ie twenty-five years, incurring interest at 2% per annum.

Nominations to houses are made by Carlow County Council from individuals/families on the Council's housing waiting list. Tenants pay rent in accordance with the Council's Differential Rent Scheme.

Should Carlow County Council fail to provide nominations to Túath Housing Association within one month of being notified of the vacancy occurring, Túath Housing Association can nominate households themselves provided they have been assessed as having a need under S20 of the Housing (Miscellaneous Provisions) Act, 2009. To-date, all vacancies have been filled by Council nominations.

The Túath Housing Association meets the cost of management and maintenance of the units. It is expected that the income received by the Association through the differential rent scheme, paid by the tenants, will contribute to meeting these costs.

In accordance with Circular Ref: 31/2011, lease payments are set at the standard rate of 92% of market rent (80% of market rent plus 12% for maintenance and management costs). Report submitted by Sherry Fitzgerald McDermott, Independent Valuer, on the 11th December, '17, detailed the open market rental value of properties in this area. These valuations are in line with the monthly rental valuations presented in the agreement.

In order to assist housing authorities with costs incurred, provision is made for the payment of 1.5% of the total yearly payment and availability amount, ie €646,944, in year one in respect of start-up management costs. This allows for a payment of €9,704.16 to Carlow County Council. This claim has been submitted.

In addition, a payment of 1% of the payment and availability amount is made each year in respect of monitoring/management costs. This payment is received in tandem with the quarterly recoupment.

ANALYSIS OF HOUSING NEED

There were 1,035 on the housing waiting list for Carlow town at date of this application, with a demand for different house sizes. This development will assist Carlow County Council in meeting the ongoing demands for housing in the area.

The units provided under this scheme consist of 8 x 2 – bed houses, 39 x 3 bed houses and 12 x 4 bed houses. The development provides a good mix of dwellings in accordance with the need identified on the Council's waiting list. There are little or no suitable properties available in the neighbourhood for renting or sale. Therefore, as there are no realistic alternatives available, this proposal represents a means of at least partially addressing the need identified.

SUSTAINABLE COMMUNITY PROOFING

The proposed development is located c1.5km east of Carlow town centre and was constructed adjacent to an existing housing development. It will, therefore, benefit from existing infrastructure such as roads, street lighting and footpaths. There are a number of schools, both primary and secondary, together with retail, social and sporting amenities within walking distance. Access to the national route network (N80) is c1.1km, while the M9 motorway is within 5km.

SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) for the CALF housing development at Browneshill Road, Carlow.

Objective	Inputs	Activities	Outputs	Outcomes
The provision of a CALF funded housing scheme in accordance with the Government's objectives	Túath Housing Association identified the housing project	Carlow County Council agreed terms of the capital advance agreement and the payment and availability agreement with Túath Housing Association	Provision of 59 dwellings that meet the needs of applicants on Carlow County Council's waiting list	Provision of social housing in accordance with the DHPLG housing policy
Achieve value for money in the provision of accommodation	Approval of the DHPLG to the application for the housing development	Carlow County Council pays out CALF drawdown amounts to Túath Housing Association		
Ensure the houses provided satisfy the requirements of those currently on the waiting list	Funding provision by the DHPLG - capital advance payment of 23% of the overall capital allocation	Carlow County Council submits recoupment claims to DHPLG		
	Contractual agreements between Túath Housing Association and Carlow County Council	Túath Housing Association signs tenancy agreements with housing authority nominees		

Objectives:

- *The objective of this development was the provision of housing in accordance with the Government's objectives under "Rebuilding Ireland : An Action Plan for Housing and Homelessness" and the requirements of the Social Housing Current Expenditure Programme.*
- *Achieve value for money in the provision of the accommodation.*
- *Ensure the house type provided satisfies the requirements of those requiring accommodation.*

Inputs:

- *Túath Housing Association identify a suitable project and liaise with DHPLG and Carlow County Council*
- *DHPLG approved the project and notifies Túath Housing Association and Carlow County Council*
- *Ref 2018.7174 – approval received for a capital advance payment in the amount of €2,984,365 which represents 23% of the total CALF eligible outlay proposed of €12,975,500.*
- *The Payment and Availability Agreement and the Capital Advance Agreement are signed by Carlow County Council and Túath Housing Association.*

Activities:

- *Carlow County Council and Túath Housing Association agree terms and conditions of the Payment and Availability Agreement and the Capital Advance Agreement.*
- *Payments made to Túath Housing Association on a monthly, in advance, basis*
- *Recoupment of expenditure from the DHPLG on a quarterly, in advance, basis*
- *Túath Housing Association signs tenancy agreements with Housing Authority nominees*

Outputs:

- *Provision of 59 housing units to meet the needs of housing applicants on the waiting list (2-bed house x 8; 3-bed house x 39; 4-bed house x 12)*

Outcomes:

- *Provision of social housing in accordance with the DHPLG housing policy as outlined in the Social Housing Current Expenditure Programme*

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

The following section tracks the CALF housing development at Browneshill Road, Carlow, from inception to conclusion in terms of major project/program milestones.

11 th December, 2017	Open market rental values of properties at Browneshill Road, Carlow, submitted, by Independent Valuer																					
15 th January, 2018	Form LN008b submission made by Túath Housing Association to DHPLG in respect of the Capital Advance Leasing Facility development.																					
Submitted to DHPLG, on the 5 th March, 2018	LN005 outlines Carlow County Council's comments in respect of proposal submitted by Túath Housing Association and provides an analysis of social housing need in the area																					
13 th March, 2018	Sustainable Communities Report submitted by Carlow County Council																					
10 th July, 2018	Funding approval was issued by the DHPLG (2018.7174)																					
Approval issued on the 10 th July, 2018, outlines the terms of the following agreements: -	<ul style="list-style-type: none"> • Capital advance payment of €2,984,365 – which represents 23% of the CALF capital outlay of €12,975,5 00. • Approved period of the agreement is 25 years • Approved annual availability payment is €646,944 • Availability costs will be allowed at 92% of market rent 																					
CALF Claim Form – LN200	<p>Carlow County Council pays capital advance amounts to Túath Housing Association and submits recoupment claim to DHPLG</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="3">Total amount of loan approved €2,984,365</td> </tr> <tr> <td>Claim 1</td> <td>€557,405</td> <td>units 1-11</td> </tr> <tr> <td>Claim 2</td> <td>€187,680</td> <td>units 22-25</td> </tr> <tr> <td>Claim 3</td> <td>€597,540</td> <td>units 26-37</td> </tr> <tr> <td>Claim 4</td> <td>€514,970</td> <td>units 12-21</td> </tr> <tr> <td>Claim 5</td> <td>€313,030</td> <td>units 54-59</td> </tr> <tr> <td>Claim 6</td> <td>€813,740</td> <td>units 38-53</td> </tr> </table> <p>Payments are made by raising a purchase order and payments are then made through Agresso (Code : 124H080C)</p>	Total amount of loan approved €2,984,365			Claim 1	€557,405	units 1-11	Claim 2	€187,680	units 22-25	Claim 3	€597,540	units 26-37	Claim 4	€514,970	units 12-21	Claim 5	€313,030	units 54-59	Claim 6	€813,740	units 38-53
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Claim 4	€514,970	units 12-21																				
Claim 5	€313,030	units 54-59																				
Claim 6	€813,740	units 38-53																				
Payments made to Túath Housing Association and recoupments from the DHPLG	<ul style="list-style-type: none"> • Approved annual availability payment made to Túath Housing Association of €646,944, ie 92% of market rent • Monthly payments made, in advance, to Túath Housing Association • Payments under the Payment and Availability Agreement are made through the recurring payments manager facility on Agresso. • Quarterly recoupments, in advance, from the DHPLG 																					

LN006b	<ul style="list-style-type: none"> • To assist Local Authorities with costs incurred, provision has been made to claim 2.5% of the Annual Availability Payment in year one, and 1% per annum thereafter. • Recoupment of 1.5% has been submitted to the DHPLG in the amount of €9,704.16. • Recoupment of 1% is received “monitoring fee” in tandem with quarterly recoupments. 																																																							
Chief Executive Orders	<p>Chief Executive Orders are available in respect of payments to Túath Housing Association in respect of the payment and availability agreement:-</p> <table data-bbox="703 658 1350 869"> <tr> <td>CE Order 475/2018</td> <td>-</td> <td>Properties</td> <td>1-11</td> <td>€557,405</td> </tr> <tr> <td>CE Order 206/2019</td> <td>-</td> <td>Properties</td> <td>12-21</td> <td>€514,970</td> </tr> <tr> <td>CE Order 476/2018</td> <td>-</td> <td>Properties</td> <td>22-25</td> <td>€201,940</td> </tr> <tr> <td>CE Order 133/2019</td> <td>-</td> <td>Properties</td> <td>26-37</td> <td>€583,280</td> </tr> <tr> <td>CE Order 845/2019</td> <td>-</td> <td>Properties</td> <td>38-53</td> <td>€813,740</td> </tr> <tr> <td>CE Order 288/2019</td> <td>-</td> <td>Properties</td> <td>54-59</td> <td>€313,030</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>€2,984,365</td> </tr> </table> <p>Chief Executive Orders are also available in respect of the payment and availability agreement and the payment and availability continuation agreement: -</p> <table data-bbox="743 1048 1294 1196"> <tr> <td>CE Order 480/2018</td> <td>-</td> <td>Properties</td> <td>1-11</td> </tr> <tr> <td>CE Order 207/2019</td> <td>-</td> <td>Properties</td> <td>12-21</td> </tr> <tr> <td>CE Order 481/2018</td> <td>-</td> <td>Properties</td> <td>22-37</td> </tr> <tr> <td>CE Order 346/2019</td> <td>-</td> <td>Properties</td> <td>38-53</td> </tr> <tr> <td>CE Order 292/2019</td> <td>-</td> <td>Properties</td> <td>54-59</td> </tr> </table>	CE Order 475/2018	-	Properties	1-11	€557,405	CE Order 206/2019	-	Properties	12-21	€514,970	CE Order 476/2018	-	Properties	22-25	€201,940	CE Order 133/2019	-	Properties	26-37	€583,280	CE Order 845/2019	-	Properties	38-53	€813,740	CE Order 288/2019	-	Properties	54-59	€313,030					€2,984,365	CE Order 480/2018	-	Properties	1-11	CE Order 207/2019	-	Properties	12-21	CE Order 481/2018	-	Properties	22-37	CE Order 346/2019	-	Properties	38-53	CE Order 292/2019	-	Properties	54-59
CE Order 475/2018	-	Properties	1-11	€557,405																																																				
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CE Order 292/2019	-	Properties	54-59																																																					

SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the CALF housing development at Browneshill Road, Carlow.

Project/Programme Key Documents	
Title	Details
Social Housing Current Expenditure Programme (SHCEP)	This programme was extended in November, '09, to allow for the direct provision of dwellings for social housing purposes by Approved Housing Bodies (AHBs)
Guidance Notes on the Capital Advance Leasing Facility (CALF) for Approved Housing Bodies and Housing Authorities	This guidance document sets out details on how CALF operates
Circular : Housing 31/2011	Financial support for CALF
Circular : Housing 18/2016	Update on progress/revisions to CALF
Circular : Housing 23/2019	Changes to the operation of the Payment & Availability Agreement and the Capital Advance Leasing Facility
Form LN008b	Túath Housing Association submission to DHPLG requesting approval to CALF funded scheme
Form LN005	Carlow County Council report to DHPLG outlining the social housing need in the area
CALF approval	DHPLG approved proposal (2018.7174)
LN006b recoupment to Carlow County Council	Allows Carlow County Council claim in respect of administration of the CALF scheme, once-off start-up expenses of 1.5%
Payment and Availability Agreement	Details conditions under which properties will be made available. The date of the payment and availability agreement is when phases of the housing development are ready for occupation. This date is known as the "effective date". The term of the agreement is twenty-five years from the effective date.
Capital Advance Agreement, dated 13 th November, '18, signed by senior officials of Carlow County Council and Túath Housing Association	Stipulates terms and conditions for funding and repayments.
Continuation Agreement	Agreement between Túath Housing Association, Carlow County Council and the Housing Finance Agency ³ and is signed as each tranche of houses are sold.

³ Finance generally accessed from Housing Finance Agency (HFA). HFA's function is to advance loan finance to LAs and AHBs for any purpose authorised by the Housing Acts and to borrow or raise funds for these purposes. HFA is self-financing, adding a margin to costs to cover administration.

- Key Document 1 :** *The Social Housing Current Expenditure Programme (SHCEP) was extended in 2009 to allow AHBs purchase/construct units using private/HFA finance, which are then made available to meet housing need. (Circular SHIP N5/09).*
- Key Document 2 :** *Guidance in relation to the CALF process:-*
- *Provides AHBs with a capital advance, % of the overall cost in the form of a loan, from the DHPLG.*
 - *AHB makes units available, under a payment and availability (P&A) agreement, to nominees of the Local Authority for a defined period of time (25 years).*
- Key Document 3 :** *Circular : Housing 31/2011 - AHBs can apply for a capital equity injection. Allows access to finance from the HFA/financial institutions to construct/acquire dwellings for social housing purposes.*
- Key Document 4 :** *Circular : Housing 18/2016 - Amendments to the programme in terms of processing claims/agreements; start-up costs; payments and recoupment of capital advance monies.*
- Key Document 5 :** *Circular : Housing 23/2019 - Amendments to CALF process, including the financial budgeting metric used in the assessment of a project; start-up costs; procedural and administrative changes.*
- Key Document 6 :** *LN008b - Submission by Túath Housing Association to DHPLG for approval to the project*
- Key Document 7 :** *LN005 - Submission by Carlow County Council to DHPLG outlining the need for housing in the area*
- Key Document 8 :** *CALF approval - Scheme approved by DHPLG on the 10th July, '18 (2018.7174)*
- Key Document 9 :** *LN006b - Carlow County Council recoupment of start-up expenses in the amount of 1.5% of the approved annual availability payment.*
- Key Document 10 :** *Payment and Availability Agreement - signed by Túath Housing Association and Carlow County Council detailing conditions under which properties will be made available for the term of the agreement*
- Key Document 11 :** *Capital Advance Agreement - signed by Túath Housing Association and Carlow County Council stipulates the terms and conditions on which the money is being made available from the DHPLG and the repayment conditions. Capital advanced by the DHPLG through the Housing Authority will be repayable at the end of the availability agreement plus accrued interest.*
- Key Document 12 :** *Continuation Agreement – an agreement entered into between the Túath Housing Association, Carlow County Council and the HFA, to whom the Túath Housing Association have mortgaged their interest in the units. A separate agreement is signed as each tranche of houses are sold.*

SECTION B – STEP 4 : DATA AUDIT

The following section details the data audit that was carried out for this CALF housing development at Browneshill Road, Carlow. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Project requirement, outlined in Form LN008B, submitted by Túath Housing Association to the DHPLG	Outlines the need for social housing in the area	Yes – Túath Housing Association, DHPLG, Carlow County Council
Form LN005 submitted by Carlow County Council to the DHPLG	Outlines the housing need in this area	Yes – Carlow County Council, DHPLG
Approval of DHPLG	Approval to application submitted by Túath Housing Association by DHPLG (2018.7174)	Yes – Túath Housing Association, DHPLG , Carlow County Council
Sustainable Communities Report	Submitted by Carlow County Council to DHPLG, outlining the sustainability of this development	Yes – DHPLG, Carlow County Council
Payment and Availability Agreement and Capital Advance Agreement	Agreements entered into by Carlow County Council and Túath Housing Association, determining the terms and conditions of the scheme	Yes – Túath Housing Association and Carlow County Council
Continuation Agreement	Agreement entered into by Túath Housing Association, Carlow County Council and the Housing Finance Agency.	Yes – Túath Housing Association, Carlow County Council and the Housing Finance Agency
Payments and recoupments	Ensure payments and recoupments are in line with the terms and conditions of the agreements	Yes – Agresso, financial management system, and records maintained by the Housing Department, Carlow County Council

Data availability and proposed next steps

The payment and availability agreement and the capital advance leasing facility agreement determines the conditions and requirements of the scheme in relation to payments, recoupments, nomination rights and the period of the agreement. Payments made can be monitored from in-house spreadsheets maintained by the Housing Department and through Agresso, financial management system. Chief Executive Orders are also evident in respect of payments and contracts signed with the relevant parties to this development.

Data requested in respect of this return was made available by the Housing Department, Carlow County Council.

Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions in respect of this CALF housing development in Carlow town 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. This project is progressed under current housing policy and was implemented to meet the needs of households on the housing waiting list of Carlow County Council. In order to secure funding from the DHPLG, it was necessary for Carlow County Council and Túath Housing Association to demonstrate there was a demand for housing in the area. This was outlined in Forms LN008b and LN005.

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

Documentation retained by the Housing Department, Carlow County Council, will enable a full evaluation to be made at a later date.

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

Carlow County Council's responsibilities in relation to this scheme were outlined in the Payment & Availability Agreement and the Capital Advance Agreement entered into in respect of this project. From examination of documentation in relation to the project and meeting with the administrator of the scheme, the requirements of the scheme appeared to have been met.

This type of scheme is relatively new to Carlow County Council. At present, there is the onset of several such schemes. These schemes will be continuously reviewed and monitored as they progress.

The provision of an additional administrative resource to this area is welcomed given the workload involved in this and similar type schemes.

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. In respect of such schemes, Local Authorities benefit from reduced housing waiting lists and the receipt of development contributions. This is in contrast to possible problems and delays encountered when Local Authorities carry out similar developments, eg securing land, Part VIII⁴ planning permission, DHPLG approval, securing funding and available in-house staff resources.

This scheme was constructed in accordance with national housing policy and addresses a housing need in the Carlow town area. CALF schemes are proving effective in reducing housing waiting lists. Having regard to this development, once the initial agreements were entered into by all parties a total of fifty-nine houses came on stream within a year.

It is appreciated under the terms of this scheme that T ath Housing Association are due payment in respect of the Payment and Availability Agreement from when the housing units are ready for occupation. However, it is the experience of the Housing Department that not all the necessary legal documentation may be to-hand at this stage to allow recoupment from the DHPLG. To secure payment, a claim to the DHPLG must be accompanied by:-

- *Signed and dated Payment and Availability Agreement*
- *Building agreement*
- *Contract for sale*
- *Dated deed of transfer*
- *Stamp duty certificate*

Therefore, although the money is paid out to the Approved Housing Body, it may take between one to two months before the payment is recouped from the DHPLG, which has negative implications for the cash flow of Local Authorities.

The term of the Payment and Availability Agreement for this fifty-nine-house development is twenty-five years. It is envisaged at the end of this period, the T ath Housing Association will have paid back their loan and will own the houses. However, there is no reference to the security of tenure for tenants post the twenty-five-year period and the Council will no longer have nomination rights at this stage.

⁴ Where a project is being progressed by a Local Authority, planning permission is applied for under Part VIII of the Planning & Development Regulations, 2001-15. The procedure is set out in Part II, S179, of the Planning & Development Act, 2000. The procedure requires submissions/observations be made in relation to the project and a report is then presented to the Elected Members.

APPENDIX THREE (Project Two)

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	Restoration Improvement Programme
Detail	The Department of Transport Tourism and Sport provided €2,760,000 for regional and local restoration improvement works in 2019, of which €1,173,268 was allocated to Regional Road Restoration Improvement.
Responsible Body	Carlow County Council
Current Status	Expenditure recently ended
Start Date	January, 2019
End Date	October, 2019
Approved cost	Department's allocation – €1,173,268.00 Local Authority expenditure - €1,165,722.94

1. Project Description - Restoration Improvement (RI) Programme

1.1. There is a network of 186km regional roads and 1,050km local roads in County Carlow. The Department of Transport, Tourism and Sport (DTTAS) allocate funding in respect of this programme. Works carried out under the Restoration Improvement Programme includes surface dressing, surface restoration, structural overlay and reconstruction works. The allocation for 2019, in respect of regional and local roads, was received on the 30th January, '19 in the amount of €2,760,000, of which €1,173,268 was assigned to Regional Road Improvements. (Circular RW 1/2019).

The criteria for determining the roads that will require restoration improvement works is based on:-

- Mechanical tests carried out by Pavement Management Services on behalf of the Department.
- Visual assessment of the network carried out on a biannual basis by the engineering staff of Carlow County Council.
- Route consistency.

All information is inputted and available from the Pavement Management System, managed by Carlow County Council and overseen by the Road Management Office. The Road Management Office responsible for Restoration Improvement works operates from Donegal County Council.

Circular RW 8/2018 requested the preparation of a multi annual programme for the period 2019/2021. Restoration improvement works on regional roads must account for a minimum of 15% of the total annual expenditure from this category.

The majority of expenditure on restoration improvement works was procured through SupplyGov.ie. SupplyGov.ie is a procurement website that facilitates local authorities in procuring works, goods and services from suppliers and contractors. The website is maintained by the Local Government Operational Procurement Centre (LGOPC) under the auspices of Kerry County Council.

In addition to the above, Carlow County Council, as Lead Authority, ran a European competition through eTenders to set up a regional framework. The regional framework incorporates four counties and operates in partnership with the Tramore House Road Design Office and Transport Infrastructure Ireland (TII). TII are involved in the evaluation of tenders, together with a representative from each county.

In 2019, a shared system of procurement operated between the two Municipal Districts (MDs) in Carlow County Council. The Carlow MD carried out tendering in respect of surface dressing projects, the supply and spray of bitumen and the purchase of chips. The Bagenalstown MD sought tenders in respect of road making materials and also ran the road lining contract. The co-ordination of works between the MDs is commended as it allowed for the engagement of one contractor to carry out specific works, the purchase of bulk materials and the alternation of works between the MDs districts, if necessary.

1.2. The regional roads where works were undertaken are indicted in the table underneath. The table also displays the budget in respect of each code and the expenditure at year end.

Road	Code (Agresso)	Budget	Spend	Under/Over Spend
R726 Staboe-Rathmore	B0302160	€50,490.00	€50,490.00	€0
R727 McGrath X – Mollys X	B0302161	€14,162.00	€14,126.00	€0
R725 Kileen – Farranphlure	B0302162	€50,975.00	€50,975.00	€0
R726 Friarstown Bends	B0302163	€105,400.00	€104,702.31	€697.69
R725 Shillelagh Road	B0302164	€130,527.00	€130,050.30	€476.70
R726 Kernanstown	B0302165	€113,800.00	€113,800.00	€0
R448 Milford Cross	B0302154	€50,000.00	€50,927.01	-€927.01
R724 Upton – Fenagh	B0302155	€130,000.00	€130,071.54	-€71.54
R724 Royal Oak X – Royal Oak Bridge	B0302156	€95,625.00	€91,693.88	€3,931.12
R705 Kilree – Slyguff	B0302157	€146,575.00	€146,310.53	€264.47
R702 Lower Main Street Borris	B0302158	€168,750.00	€166,606.62	€2,143.38
R702 Kilmissan – Ballymurphy	B0302159	€117,000.00	€115,969.75	€1,030.25
Total		€1,173,268.00	€1,165,722.94	€7,545.06

1.3. In accordance with Circular RW 1/2019 the intermediate and final completion dates for works on regional roads for 2019 were as follows:-

Operation	Intermediate Completion Date	Final Completion Date
Surface dressing (SD)	1/3 by end June, 2019 2/3 by end July, 2019 3/3 by end August, 2019	31 August, 2019
Road Reconstruction (RR) and Surface Restoration (SR)	1/3 by end May, 2019 2/3 by end July, 2019 3/3 by end September, 2019	30 September, 2019
All works other than SD, RR and SR (except schemes which of their nature must continue to the following year)	1/3 by end June, 2019 2/3 by end August, 2019 3/3 by end October, 2019	31 October, 2019

1.4. Costs incurred in relation to the 2019 Restoration Improvement Programme

Agresso - Account Element	Details of Works	€
65500	Minor Contracts- Trade Services & other works	553,813.27
69000	Hire (Ext) - Plant/Transport/Machinery & Equipment	229,932.41
60000/60100/60200	Basic Pay/Overtime/ER PRSI/Overtime	148,357.32
70000	Materials	86,340.42
69300	Capital Contracts Expenditure	82,468.66
62000	Overhead charge	40,883.45
79900	Consultancy/Professional Fees and Expenses	8,031.54
86000	Energy / Utilities	6,871.53
68500	Non-Capital Equip Purchase - Other	4,392.70
85000	Rent	1,291.50
67000	Non-Capital Equip Purchase - Machinery Yard	1,241.10
69400	Transfers from Machinery Yard	1,210.00
69270	Repairs & Maint - Parks & Open Spaces	344.66
85200	Cleaning	293.95
69260	Repairs & Maint - Other Equip	211.19
76000	Communication Expenses	30.00
81000	Printing & Office Consumables	9.24
	Total	1,165,722.94

2. A further breakdown on this expenditure, demonstrates that the principles of procurement were adhered to.

Examples of expenditure in respect of some suppliers and the procurement process is detailed hereunder: -

- 2.1. Minor Contracts (total value - €553,813.27).

Supplier ID	Supplier	EURO
9603	<p>Michael Bennet & Sons Building Contractors <i>Tenders were invited using SupplyGov.ie for the procurement of works (Ref CW19000005T). Seven tenders were received. Tender assessment report and recommendation, prepared by Senior Executive Engineer, for resurfacing and appointment as project supervisor, construction stage</i> <i>Chief Executive Order No : 2019/04</i></p>	€248,406.75

13142	Plazamont Ltd <i>Tendered through the Regional Framework. Four tenders were received in respect of this tender (TD 190315). The lowest tenderer withdrew from the process, with the second lowest tenderer being awarded the contract.</i> <i>Chief Executive Order No : 2019/11</i>	€212,366.75
4815	Lagan Asphalt Ltd <i>The tender was advertised on eTenders. Tender assessment report was prepared by McCullagh Lupton Quinn (MLQ), Chartered Quantity Surveyors,</i> <i>Chief Executive Order No : 2019/07</i>	€31,118.30
9613	Colm Hearne Construction Ltd <i>Tenders were invited using SupplyGov.ie for the procurement of works (CW19000009T). Four tenders were received. Tender assessment report and recommendation prepared by Senior Executive Engineer, for the installation of road markings</i> <i>Chief Executive Order No : 2019/25</i>	€26,403.91

2.2. Hire (Ext) – Plant/Transport/Machinery/Equipment (total value - €229,932.41)

Supplier ID	Supplier	EURO
21	PJ Coleman & Sons Ltd	61,490.91
101	Seamus Fox	45,842.67
7921	Rigars Plant Hire	28,072.30
14271	Charles O'Hara Plant Hire Ltd	24,983.62
10602	GRT Hirt Ltd	23,919.46
<i>Tenders for advertised on the Dynamic Purchasing System on Supplygov.ie. The tenders on the DPS provides for a 90% award criteria in respect of price and 10% for quality. Chief Executive Order No : 2019/02</i>		

2.3. Materials (total value - €86,340.42)

Supplier ID	Supplier	EURO
13142	Plazamont Ltd <i>Tender award – supply and delivery of surface dressing chips (Ref-CW19000006T). Tender assessment report prepared by in-house Technician (TD19-0326) CE Order No : 2019/11</i>	43,087.29
47	Colfix Dublin Ltd <i>There are currently three suppliers available for the supply of 70% bitumen which is used for pothole repairs and the preparation of roads for surfacing works. Rates from all suppliers are very similar. The product obtained from Colfix “patchmaster” has proven to be far superior to other suppliers. In addition, Colfix have demonstrated good service with regard to the timing of deliveries and meeting the demands of a relatively small customer, requiring loads of 8 – 10 tonnes at a time.</i>	12,149.02

2.4. Capital Contracts Expenditure (total value - €82,468.66)

Supplier ID	Supplier	EURO
4815	Lagan Asphalt Ltd <i>Tender was advertised on eTenders. Tender assessment report was prepared by McCullagh Lupton Quinn (MLQ), Chartered Quantity Surveyors on behalf of Carlow Co Council, regarding the award of contract to Lagan Asphalt Ltd Chief Executive Order No : 2019/07</i>	75,420.75

2.5. Consultancy/Professional Fees & Expenses (total value - €8,031.54)

Supplier ID	Supplier	EURO
8333	MLQ LTD., <i>Appointment of Quantity Surveyor Three tenders were requested (TD-19). Tender assessment and report prepared by an Executive Technician Chief Executive Order No : 2019/04</i>	5,412.00

It can be concluded from the above that good procurement procedures are in place as regards expenditure on this programme.

3. Pavement Surface Condition Index (PSCI) Ratings.

3.1. A Pavement Surface Condition Index (PSCI) rating system is used by the Department in respect of rating the pavement condition of regional roads. The PSCI rating scale ranges from 10 for a pavement in excellent condition to 1 for a pavement in failed condition. The time it takes to go from excellent condition (10) to complete failure (1) depends largely on the quality of the original construction and the amount of heavy traffic.

The 1-10 system is colour coded with ratings 1-4 (red); 5-6(amber); 7-8(blue) and 9-10(green).

Rating		Pavement Treatment/ Works Type
9	10	Routine Maintenance
7	8	Resealing and Restoration of skid resistance
5	6	Surface Restoration
3	4	Structural Overlay
1	2	Road Reconstruction

3.2. PSCI rating before and after restoration improvement works were carried out in 2019

Road	PSCI Before Works	PSCI After Works
R726 Staboe-Rathmore	7	9
R727 McGrath X – Mollys X	4	8
R725 Kileen – Farranphlure	7	10
R726 Friarstown Bends	7	10
R725 Shillelagh Road	5	10
R726 Kernanstown	6	10
R448 Milford Cross	5	9
R724 Upton – Fenagh	5	9
R724 Royal Oak X – Royal Oak Bridge	7	9
R705 Kilree – Slyguff	6	9
R702 Lower Main Street Borris	6	9
R702 Kilmissan – Ballymurphy	7	9

From the above, it is evident that the PSCI rating improved considerably when works were undertaken. 92% of the routes achieving the highest possible rating in the national standard criteria and the one remaining route improving considerably in the rating applied.

SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit completed a Programme Logic Model (PLM) in respect of the Restoration Improvement Programme.

Objective	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To efficiently and cost effectively carry out works on sections of the regional road network, as specified in the 2019 – 2021 Multi Annual Restoration Improvement Programme, in accordance with Circular RW 8/2018 	<ul style="list-style-type: none"> • Department Grant of €1,173,268 Circular RW 1/2019 • Oversight of the programme by engineering staff in the Municipal Districts and Roads Department of Carlow County Council • Input and guidance by the Road Management Office⁵ • Pavement Management System (provides a pavement surface condition rating in respect of regional road network) 	<ul style="list-style-type: none"> • Adherence to three year works programme • Claims are made on a monthly basis through Transport Infrastructure Ireland’s (TII) project reporting system (PRS) • Works are completed in accordance with deadlines stipulated by the Department of Transport, Tourism & Sport (Circular RW 1/2019) • Carrying out specific works on the routes identified • Ensuring expenditure complies with procurement requirements 	<ul style="list-style-type: none"> • Cost to businesses and individuals reduced as a result of an improved network • Opportunities for regional development, tourism and business investments improved • Safer road network • Value for money achieved in expenditure due to proper procurement procedures • Deficiencies improved in sections of the regional route network 	<ul style="list-style-type: none"> • Improved condition of twelve routes of the regional road network

⁵ Road Management Office (RMO) is a shared service between LAs. The office works in conjunction with LAs, the Department and Local Government Management Agency.

Objectives: *The objective of the Restoration Improvement Programme in respect of regional roads is to improve the condition of the road network. Works will consist of resealing, surface restoration, structural overlay and reconstruction.*

Inputs : *Receipt of €1,173,268 from the Department of Transport Tourism and Sport (DTTAS). Oversight of the programme by staff in the Roads Department and Municipal Districts of Carlow County Council and interaction with the Road Management Office and the Pavement Management System.*

Activities : *Activities associated with the programme included the completion of works as indicated in the Multi Annual Programme; recoupment of monies from the DTTAS and ensuring money is spent having regard to proper procurement procedures.*

Outputs : *Having identified the deficiencies on particular routes, the remedying of same in accordance with the funding and guidelines provided (Circular RW 1/2019 and Circular RW 8/2018); ensuring value for money in expenditure; and adhering to proper procurement procedures in the expenditure of monies received from the DTTAS.*

Outcomes: *The outcome of this programme is to have an improved regional road network. The network of regional roads provides mobility within, and between, areas and provides vital links to the strategic national route network. The network is important from an economic and social perspective.*

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

The following section tracks the works carried out under the Restoration Improvement Programme in respect of 2019.



Circular RW 8/2018 requires the compilation of the 2019 – 2021 Multi Annual Restoration Improvement Programme

Approval of Multi Annual Roadworks Programmes by the Municipal Districts.

Department of Transport Tourism and Sport notified Carlow County Council of the financial allocation in respect of restoration improvement works and the completion dates for the carrying out of such works on the 30th January, '19 (Circular RW 1/2019)

Details of the 2019 road allocation received for maintaining and improving the road network was discussed at meeting of Carlow County Council

Adherence to Memorandum on Grants for Regional Roads (revised edition December, '18)

Procurement for required works contracts during 2019 (Regional Framework and SupplyGov.ie)

Recoupment of expenditure from the Department on a monthly basis through the Project Reporting System (PRS). Grants are paid, in arrears, through the PRS system on the basis of returns of actual eligible expenditure incurred in the previous calendar month.

Monitoring of expenditure and the works programme by Senior Executive Engineers in the Municipal Districts and overall oversight of the works/expenditure by the Senior Engineer, Roads Department

SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

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

Project / Programme – Key Documents	
Title	Details
Circular RW 1/2019 2019 Regional Road Grant allocation (dated 30 th January, 2019)	Details grants available and work completion dates under the programme
Circular RW 8/2018 2019 – 2021 Multi Annual Restoration Improvement Programme	Requested the preparation and submission of a prioritised restoration improvement programme for the period 2019/2021
Department’s Memorandum on Regional Road Grants (revised 1 st December, 2018)	The Memorandum provides information on the allocation and payment of monies to Local Authorities
Form B extracted from the Pavement Management System	Full details of routes where works will be carried out

Key Document 1 : Circular RW 1/2019, 30th January, ’19, “2019 Regional and Local Road Grant Allocations”, details the amount of grants made available by the Department of Transport, Tourism and Sport. The procedures to be followed in respect of claiming expenditure and the completion dates for the carrying out of works under the works programme.

Key Document 2 : Circular RW 8/2018, 22nd June, ’18, Local Authorities were requested to prepare and submit a prioritised restoration improvement programme for the period 2019-2021. The projects applied for are prioritised taking account of the condition of the pavement, traffic levels, with an emphasis on early intervention before major structural deterioration of the pavement takes place.

Key Document 3 : Memorandum on grants for regional roads, revised December, ’18. The Memorandum provides information and defines the conditions governing the allocation and payment of monies to Local Authorities in respect of the programme.

Key Document 4 : Form B extracted from the pavement management system lists the roads on the Multi Annual Programme. The extract details the road number and co-ordinates; unit cost; project allocation; job codes, funding grant category, and the pavement surface condition index rating before and after works.

Section B – Step 4 – Data Audit

The following section details the data audit that was carried in respect of expenditure of the restoration improvement monies. It evaluates whether the appropriate data is available for the future evaluation of the project/programme

Data Required	Use	Availability
<p>Circular RW 8/2018, issued in June, '18, requested Local Authorities to submit the 2019-2021 Multi Annual Restoration Improvement Programme.</p> <p>This programme detailed the works carried out in 2019</p>	<p>DTTAS provided an allocation in accordance with the submitted schedule</p>	<p>Yes - Roads Department and DTTAS</p>
<p>Memorandum on grants for Regional Roads, revised 1st December, '18</p>	<p>Provides information and guidance in relation to the programme</p>	<p>Yes - Roads Department and DTTAS</p>
<p>Procurement requirements – contracts on SupplyGov.ie and the Regional Framework</p>	<p>Ensures expenditure complies with proper procurement requirements</p>	<p>Yes - Roads Department and Procurement Officer</p>
<p>Circular RW 1/2019 - Funding approval from the Department</p>	<p>Informs the Local Authority of the funding provided and the intermediate and final work completion dates</p>	<p>Yes - Roads Department and DTTAS</p>
<p>Expenditure reports from the Project Reporting System (PRS)</p>	<p>Allows recoupment of monies based on actual eligible expenditure incurred in the previous calendar month(s). Claims are signed by a Senior Engineer and the Head of Finance before submission.</p>	<p>Yes - Roads Department</p>
<p>Financial Management System - Agresso</p>	<p>Expenditure can be monitored and analysed</p>	<p>Yes - Finance – Agresso - MS4 – Expenditure Reports</p>

Data Availability and Proposed Next Steps

The information required in respect of this return with regard to expenditure, procurement, circulars and guidelines was available from the Roads Department.

Expenditure data is also available from Agresso – MS4, financial management system. This system is used to monitor spend during the year as expenditure occurs. This practice is essential in ensuring that expenditure on particular jobs remains within budget and is coded correctly. Very good spreadsheets were maintained by the Roads Department detailing and monitoring expenditure during the year.

Claims for the payment of grants are made through the Transport Infrastructure Ireland's (TII) project reporting system (PRS). These claims are processed by Transport Infrastructure Ireland and Local Authorities are required to attach general ledger expenditure reports from the Agresso financial management system to each claim. There were no data gaps experienced during this return and all requested information was made available.

SECTION B – STEP 5 – EVALUATION QUESTIONS

The following section looks at the key evaluation questions in respect of the Restoration Improvement Programme 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, Post Implementation stage)

Expenditure in respect of the Restoration Improvement Programme complies with the broad principles of the public spending code. The Council submitted a Multi Annual Restoration Improvement Programme to the Department of Transport Tourism and Sport for the period 2019/2021, which detailed the 2019 works programme. This resulted in the receipt of an allocation of grant monies in respect of the twelve routes identified in the amount of €1,173,268. Overall expenditure in respect of the codes was €1,165,722.94, which indicated very good adherence to the management and monitoring of budgets.

The purchase of materials and the engagement of contractors/consultants was evident through procurement on SupplyGov.ie and the Regional Framework.

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 expenditure on the specific projects is available in Agresso - MS4, financial management system. Very good systems and reports are maintained and available in the Roads Department with regard to expenditure and procurement. Monthly recoupment claims are retained on the Project Reporting System during the year. As the system only retains records in respect of the current year, had copy extracts are retained by the Roads Department at year end.

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

It is noted that procurement was adhered to in respect of expenditure. There were instances noted where tenders were not closed on the system and still appeared as “*under evaluation*”. It is recommended that this process be amended in future with final close out of the tenders on the SupplyGov system.

Section C – In-Depth Check Summary

It is the opinion of Internal Audit that Carlow County Council is in substantial compliance with the Public Spending Code in relation to expenditure on the Restoration Improvement Programme.

- *There was compliance with procurement through competitive tendering processes.*
- *The programme operated under a strong control environment by staff in the Municipal Districts and the Roads Department. Work was undertaken within budget, with minimum under spend being incurred, 0.64% underspend on the overall budget. Appropriate management oversight and control is evident. All income and expenditure records associated with the programme are available from Agresso - MS4, financial management system.*
- *The programme was managed and implemented in compliance with criteria set down by DTTAS.*
- *It is noted that DTTAS carried out an onsite spot check in July, 2019. Restoration improvement expenditure for the months of February, March and April, 2019, were included in this check. The onsite check included expenditure in respect of regional and local roads. The total claimed from DTTAS for this three-month period was €534,518 (regional and local roads). The total ineligible expenditure was €3,540.59, which was 0.66% of expenditure. This result also demonstrated good adherence to the relevant guidelines.*