



Wicklow County Council
Comhairle Contae Chill Mhantáin
Public Spending Code
Quality Assurance Report in
respect of the financial year 2023

*Submitted to the National Oversight and Audit Commission (NOAC) in
Compliance with the Public Spending Code*



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Certification

This Annual Quality Assurance Report reflects Wicklow County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance-related information available across the various areas of responsibility.

Signature of Accounting Officer:



Emer O' Gorman

Chief Executive, Wicklow County Council

Date: *21st May 2024.*

1 Introduction

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

The Public Spending Code was written specifically with government departments in mind and therefore some of its terminology is specific to that sector. To address this, a Guidance Note for the Local Authority Sector was developed. The latest version of this Guidance Note (Version 4), was used to inform this report.

The Quality Assurance Process contains five steps:

1. ***Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle*** for projects/programmes greater than €0.5m. The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. Projects vary in size and complexity but all projects can be mapped to the following 6-stage project lifecycle structure:

- 1) Strategic Assessment.
- 2) Preliminary Business Case.
- 3) Final Business Case (including design, procurement strategy and tendering).
- 4) Implementation.
- 5) Review.
- 6) Ex-Post Evaluation.

The three sections of the inventory are:

- 1) Expenditure being considered
- 2) Expenditure being incurred
- 3) Expenditure that has recently ended for projects/programmes that have been completed or discontinued.

2. ***Publish summary information on website of all procurements in excess of €10m***, whether new, in progress or completed. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.
3. ***Checklists to be completed in respect of the different stages***. These checklists allow Wicklow County Council to self-assess our compliance with the code. The checklists are provided in the PSC document. Only one of each checklist is required per Local Authority. Checklists are not required for each project/programme.
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.

5. **Complete a short report for the National Oversight and Audit Commission (NOAC)** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council’s judgment on the adequacy of processes given the findings from the in-depth checks.

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory drawn up by Wicklow County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of Wicklow County Council’s projects and programmes at various stages of the project life cycle which amount to more than €0.5 million. This inventory is divided between Capital and Current (Revenue) Projects and between three stages:

Project/Programme Stage		Category/Band
1	<i>Expenditure Being Considered</i>	Current Expenditure – new or increases over €0.5m
		Capital Expenditure (Non-Grant) with Projected Lifetime Expenditure over €0.5 million
		Capital Expenditure (Grant) with Projected Lifetime Expenditure over €0.5 million
2	<i>Expenditure Being Incurred</i>	Current Expenditure greater than €0.5m
		Capital Expenditure (Non-Grant) with Projected Lifetime Expenditure over €0.5 million
		Capital Expenditure (Grant) with Projected Lifetime Expenditure over €0.5 million
3	<i>Expenditure that has recently ended</i>	Current Expenditure greater than €0.5m
		Capital Expenditure (Non-Grant) with Final Outturn Expenditure over €0.5 million
		Capital Expenditure (Grant) with Final Outturn Expenditure over €0.5 million

The Inventory contains 220 projects. 201 projects have expenditure being considered, incurred, completed or discontinued, and comprise of a value of €1,017,847,623. The remaining 19 Projects are at the Strategic Assessment Stage where no expenditure has occurred in the current year. The tables below provide a summary of the number of projects under each stage, along with a summary of project costs. Full tables including details of each programme/project are listed in Appendix 1.

For consistency and accuracy these inventories were informed by the Capital Investment Programme 2023-2025 adopted at Council Meeting 3rd April 2023 and the Annual Budget 2023, (adopted 27th November 2023), which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2023 which was noted by Members of Wicklow County Council at their meeting of 13th May 2024, and was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Housing, Local Government and Heritage.

	Projected Lifetime Expenditure/ Final Outturn (Capital Only)
<i>Project/Programme Expenditure Being Considered</i>	€271,616,841
<i>Project/Programme Expenditure Being Incurred</i>	€638,508,478
<i>Project/Programme Expenditure Recently Ended/Discontinued</i>	€142,005,411
Totals	€1,052,130,730

Figures relevant to 2023				
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Numbers				Totals
<i>Expenditure Being Considered</i>	7	9	30	46
<i>Expenditure Being Incurred</i>	48	30	68	146
<i>Expenditure Recently Completed / Discontinued</i>	0	1	27	28
Totals	55	40	125	220
	Current Expenditure	Capital (Non-Grant) Expenditure	Capital (Grant) Expenditure	
Project Total Values				Totals
<i>Expenditure Being Considered</i>	€14,654,276	€2,686,000	€14,301,000	€31,641,276
<i>Expenditure Being Incurred</i>	€145,849,353	€10,656,777	€56,101,532	€212,607,662
<i>Expenditure Recently Completed / Discontinued</i>	€0	€13,808	€38,244,514	€38,258,322
Totals	€160,503,629	€13,356,585	€108,647,046	€282,507,259

2.2 Published Summary of Procurements

As part of the Quality Assurance process Wicklow County Council has published summary information on our website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location. The requirement relates to procurements over €10m rather than total project costs.

2.3 Link to Procurement Publications

<https://www.wicklow.ie/Living/Your-Council/Finance/Procurement/Procurement-Over-10-million>

Procurement Over €10 million

Details of procurements in Wicklow County Council worth over €10 million.

Procurements in Wicklow County Council worth over €10 million will be published here, pursuant to the requirements of the Public Spending Code.

2023

No procurement contracts over €10 million were awarded in 2023

Source: www.wicklow.ie

3 Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. These high level checks in the QA process are based on self-assessment by Wicklow County Council and its Directorates, in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

- **Checklist 1:** General obligations not specific to individual projects/programmes.
- **Checklist 2:** Capital Expenditure Being Considered – Appraisal and Approval.
- **Checklist 3:** Current Expenditure Being Considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure.
- **Checklist 5:** Incurring Current Expenditure.
- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued.

Each question in the checklist is judged by a 3 point scoring scale:

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

Wicklow County Council requested that its Directorates complete checklists 2-7. In addition to the self-

assessed scoring, the answers are accompanied by explanatory comments. The results from each Directorate were used to complete the final Wicklow County Council set of checklists. The set of checklists for Wicklow County Council is listed in Appendix 2 of this report.

3.2 Findings from Checklist Assessment

The checklists have been completed by individual Departments within Wicklow County Council and have been consolidated into one return on behalf of the Authority.

The completed checklists show the extent to which Wicklow County Council believes it complies with the Public Spending Code. Overall, the checklists show a satisfactory level of compliance with the Code, where appropriate. While there is room for improvement in certain aspects of the requirements, no specific serious issues or concerns were evident during the completion of this element of the Quality Assurance Report.

3.3 In-Depth Checks

The following section details the in-depth checks which were carried out in Wicklow County Council as part of the Public Spending Code. The value of the projects selected for in depth review each year must follow the following Criteria:

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

This minimum is an average over a three year period.

The in-depth analysis of Wicklow County Council's inventory is detailed below:

Year	Inventory Value	Inventory Value	Inventory Value	Selected Projects Value	Selected Projects Value	% Selected	% Selected
	Total	Capital	Current	Capital	Current	Capital	Current
2021	€1,245,809,517	1,107,452,527	€138,356,990	€92,383,589	€1,932,953	8.34%	1.40%
2022	€955,597,623	€826,396,070	€129,201,553	€37,550,760	€2,423,854	4.54%	1.88%
2023	€1,212,634,359	1,052,130,730	€160,503,629	€53,015,641	€5,881,259	5.04%	3.66%
3 Years	€3,414,041,499	€2,985,979,327	€428,062,172	€182,949,990	€10,238,066	6.13%	2.39%

Year	Spend	Project	Status
2021	<i>Current</i>	Street Cleaning	Expenditure being incurred
	<i>Capital</i>	Southern Cross Bray - CALF Element Only	Expenditure being considered
	<i>Capital</i>	Kilcoole Lott Lane Housing Scheme	Expenditure being incurred
	<i>Capital</i>	Three Trouts Greystones	Expenditure being incurred
	<i>Capital</i>	Ashtown Lane	Expenditure being incurred
	<i>Capital</i>	Merrymeeting Phase II	Expenditure being incurred
	<i>Capital</i>	Blessington Swimming Pool	Expenditure being considered
2022	<i>Current</i>	Public Lighting	Expenditure being incurred
	<i>Capital</i>	CAS - AHB Tuath Housing Assoc Aldborough Manor, Greystones	Expenditure being incurred
2023	<i>Capital</i>	Tinahask Upper Arklow Housing Scheme	Expenditure being incurred
	<i>Capital</i>	CALF Cluid Housing Usher Glen, Ashford	Expenditure being incurred
	<i>Capital</i>	Ard na Greine, Arklow Housing Scheme – Rapid delivery	Expenditure being incurred
	<i>Current</i>	Operation of Library and Archival Service	Expenditure being incurred

Wicklow County Council's Internal Audit Unit was assigned the task of completing the in-depth checks. Projects were selected from the inventory having regard to the various stages of the life cycle and the values of the projects listed. The selected projects and level of compliance are summarized below in the following table:

Compliance Levels		
	Project Reviewed	Compliance
1	Tinahask Upper Arklow Housing Scheme	Substantial Compliance
2	CALF Cluid Housing Usher Glen, Ashford	Substantial Compliance
3	Ard na Greine, Arklow Housing Scheme – Rapid delivery	Substantial Compliance
4	Operation of Library and Archival Service	Satisfactory Compliance

Appendix 3 contains the QA In-Depth Check templates for each of the projects listed, while Appendix 4 details the Audit Assurance Categories and Criteria.

4 Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists of this Quality Assurance process was a significant co-ordination task in terms of liaising with Directorates across Wicklow County Council.

The in-depth checks show that in order to meet its requirements under the PSC for future years, Wicklow County Council needs to

1. Continue its rigorous scrutiny and oversight of projects and programmes.
2. Develop procedure manuals and update periodically and as appropriate.
3. Ensure that all necessary post project evaluations are undertaken as appropriate.
4. Ensure appropriate procurement practices continue to be followed.
5. Ensure that the necessary project management requirements are undertaken.

5 Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

The inventory outlined in this report clearly lists the Current (Revenue) and Capital Expenditure that is being considered, being incurred, and that has recently been completed/discontinued. It also clearly lists the Projected Lifetime Expenditure being considered, Cumulative Expenditure to-date for projects/programmes being incurred and the Final Outturn Expenditure for projects/programmes completed and discontinued. Timelines for projects/programmes are also given.

Wicklow County Council has published on its website of its procurement contract details over €10 million were awarded in 2023.

The checklists completed by Wicklow County Council Departments show a relatively high level of compliance with the Public Spending Code where appropriate. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on Wicklow County Council's compliance with the Code.

6 Appendix 1: Wicklow County Council Inventory of Expenditure

Expenditure being Considered - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes	
Housing & Building								
LA Housing Schemes					€0 2023-2025	€29,433,166		
Purchases/Part V (LA)					€0 2023-2025	€50,625,537		
Approved Housing Bodies (in partnership)					€0 2023-2025	€23,237,617		
Social Housing Land					€0 2023-2025	€29,933,662		
Special Projects homeless & Travellers Accommodation Programme					2023-2025	€5,481,377		
Specials/Pilots/NEW Schemes -					€0 2023-2025	€2,665,201		
Stock management and conditional survey					€0 2023-2025	€11,386,316		
Fabric Upgrade					€0 2023-2025	€13,918,534		
Affordable Housing Scheme					€0 2023-2025	€6,028,431		
County Buildings			€200,000		2023-2025	€600,000		
Maintenance & Improvement of LA Housing Units	A01	€1,845,791				€0		
Support to Housing Capital Prog.	A06	€946,672				€0		
RAS & Leasing Programme	A07	€4,402,531				€0		
Housing Grants	A09	€4,041,087				€0		
Roads Transportation and Safety								
Weighbridges				€0	2023-2025	€600,000		
Saunders Lane Wicklow			€636,000		2023-2025	€636,000		
Tinakilly			€650,000		2023-2025	€18,600,000		
Kilbride Arklow			€0		2023-2025	€1,600,000		
Non National SIG			€0		2023-2025	€900,000		
Brittas Bay Footpath scheme			€0		2023-2025	€1,300,000		
Special/Park and Ride					€0 2023-2025	€3,000,000		
Bray Public Transportation Bridge				€100,000	2023-2025	€8,000,000		
N81 Hollywood Cross Traffic Calming & Bus Stop				€50,000	2023-2025	€750,000		
Arklow to Shillelagh Greenway				€500,000	2023-2025	€850,000		
Greystones to Wicklow Greenway				€250,000	2023-2025	€2,270,000		
Local Road - Maintenance and Improvement		€710,448						
Water Services								
Development Management								
Avondale Business Park, Rathdrum			€200,000		2023-2025	€1,000,000		
Food Incubation Hub					€0 2023-2025	€3,000,000		
Community and Enterprise Function	D06	€1,216,727			2023-2025			
Outdoor Recreational Infrastructure Scheme 2023				€1,450,000		€1,450,000		
Ballywaltrim Library				€3,000,000		€3,000,000		
Town and Village Scheme 2022				€556,000	Q3/2024	€556,000		
Town and Village Scheme 2023				€1,300,000		€1,300,000		
Community Recognition Fund 2024				€1,500,000	Q4/2024	€1,500,000		
Roofing Contract (4 no. libraries)			€1,000,000		Q4/2024	€1,000,000		

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Environmental Services							
Fassaroe Landfill capping and remediation				€100,000	2023-2025	€2,100,000	
Energy Saving Project (Incl. Pathfinder program)				€1,000,000	2023-2025	€13,000,000	
EV Charge Points				€500,000	2023-2025	€1,500,000	
Operation of Fire Service		€1,491,020					
Baltinglass Fire Station				€147,500		€997,500	
Dunlavin Fire Station				€147,500		€997,500	
Recreation and Amenity							
Agriculture, Education, Health and Welfare							
Avoca River (Avoca) Flood Relief Scheme				€200,000	2023-2025	€900,000	
Harbour Dredging				€600,000	2023-2025	€2,100,000	
Arklow Harbour URDF				€0	2023-2025	€3,500,000	
Wicklow Harbour URDF				€0	2023-2025	€3,500,000	
Coastal Protection				€200,000	2023-2025	€2,200,000	
Storm Damage Repairs				€300,000	2023-2025	€900,000	
Miscellaneous Services							
Totals		€14,654,276	€2,686,000	€14,301,000		€271,616,841	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital On	Explanatory Notes	
Housing & Building									
N27/2/358 ARD NA GREINE HOUSING SCH RAPID DELIVERY	LA Housing Scheme			€383,850	2023-2024	€9,202,643	€9,533,847		
ACQ PART V - 303 AVONDALE MANOR WICKLOW	Purchases/Part V (LA)			€1,845	2023-2024	€1,845	€983,641		
MERRYMEETING RATHNEW HOUSING SCHEME PHASE 3	LA Housing Scheme			€2,463	2023-2025	€2,463	€2,355,194		
TINAHASK UPPER ARKLOW HOUSING SCHEME	LA Housing Scheme			€10,358	2023-2026	€24,347	€29,680,979		
PROPOSED 8 HOUSES AT MOUNTAIN VIEW BLESSINGTON	LA Housing Scheme			€1,268	2023-2025	€24,931	€2,944,953		
HOUSING SCH AT FORMER HSE LANDS KILCOOLE (4 UNITS)	LA Housing Scheme			€396,929	2023-2024	€576,548	€905,321		
N27/2/399 10A MILL ROAD GREYSTONES HOUSING SCHEME	LA Housing Scheme			€8,917	2023-2024	€18,510	€750,062		
PROVISIONAL HSG SCH LUGDUFF TINAHELY	LA Housing Scheme			€1,064,739	2023-2025	€1,838,863	€7,176,590		
CONSTRUCTION OF 14 UNITS AT CARRAIG EDEN GREYSTONES	LA Housing Scheme			€2,535	2023-2025	€72,051	€3,625,400		
N27/2/376 MERRYMEETING RATHNEW HSG SCH PHASE 2 (21 UNITS)	LA Housing Scheme			€5,624,173	2023-2024	€6,149,539	€7,796,721		
GREYSTONES - THREE TROUT HOUSING SCHEME	LA Housing Scheme			€8,034,033	2023-2025	€13,407,545	€17,661,660		
N27/2/351 SHILLELAGH PHASE4 RAPID DELIVERY HOUSING SCHEME	LA Housing Scheme			€5,027,837	2023-2025	€5,913,611	€7,582,110		
KILCOOLE LOTT LAINE HOUSING SCHEME	LA Housing Scheme			€494,308	2023-2026	€4,773,562	€29,389,051		
CONSTRUCT 2 NO. DWELLINGS AT 1 MILL ROAD GREYSTONES	LA Housing Scheme			€6,207	2023-2025	€6,207	€770,000		
PROPOSED HSG SCH SITE AT SHEEPHOUSE ARKLOW	LA Housing Scheme			€1,985	2023-2025	€133,153	€13,000,000		
PROPOSED HSG SCH SITE AT ROCKBRAE HOUSE BRAY	LA Housing Scheme			€41,309	2023-2026	€77,149	€12,000,000		
PROPOSED HOUSING AT CARRIGOONA BRAY	LA Housing Scheme			€56,023	2023-2026	€104,176	€5,472,673		
BALLYNERRIN UPPER WICKLOW HOUSING SCH N27/2/407	LA Housing Scheme			€2,572,175	2023-2024	€2,627,479	€3,732,594		
	Special Projects Homeless & Travellers Accommodation Programme			€124,877	2023-2025	€160,470	€966,419		
AVONDALE HEIGHTS HOUSING SCHEME PHASE 3	Purchases/Part V (LA)			€566,843	2023-2024	€574,004	€600,000		
CPO NO 9 2021 5 PRIORITY WAY DELGANY	Purchases/Part V (LA)			€650,151	2023-2024	€650,872	€680,000		
CPO NO 11 2021 - 114 HILLSIDE GREYSTONES	Purchases/Part V (LA)			€4,392	2023-2024	€4,392	€550,000		
CPO NO 1 - 2023 36 WHEATFIELD BRAY	Purchases/Part V (LA)			€2,214	2023-2025	€2,214	€2,720,950		
ACQ PART V - 332 BURKEEN DALES RATHNEW	Purchases/Part V (LA)			€6,550,484	2023-2024	€6,550,484	€8,000,000		
TENANT IN SITU HOUSING ACQUISITIONS 2023	Purchases/Part V (LA)			€1,845	2023-2025	€1,845	€2,917,833		
PART V 360 - FAIRFIELD COURT GREYSTONES	LA Housing Scheme			€38,464	2023-2025	€68,009	€7,746,828		
BALLINAHINCH ASHFORD HSG SCHEME PHASE 2 -20 UNITS	Specials/Pilots/New Schemes			€198,458	2023-2024	€11,633,853	€11,750,000		
REMEDIAL WORKS GLENDING ESTATE	Approved Housing Bodies (in partnership)			€755,013	2023-2024	€2,315,662	€2,817,909		
CALF AVONDALE GRANGE BALLYGANNON RATHDRUM	Approved Housing Bodies (in partnership)			€13,492,447	2023-2024	€13,492,447	€13,800,815		
CALF CLUID HOUSING USHER GLEN ASHFORD 2023.12483	Stock Management & Conditional Survey			€809,295	Annual Programme	€7,776,796	€9,576,795		
IWILS/EXTENSIONS/DPG EXTENSIONS	Special Projects Homeless & Travellers Accommodation Programme			€6,642	2023-2025	€6,642	€922,048		
N27/70/72 TAP - 3 HOUSES BARNDARRIG TAP ON PART OF LANDS AT BALLINACOR EAST	Purchases/Part V (LA)			€0	2023-2025	€77,358	€773,578		
PART V - 263 SEASCAPE KEATINGSTOWN RD WICKLOW									
Maintenance & Improvement of LA Housing Units	A01 - Social Housing Stock Maintenance & Improvement (Planned & Response)	€13,786,608				€0	€0		
Housing Assessment, Allocation and Transfer	A02 - Assessment of housing applications and allocation of units	€962,342				€0	€0		
Housing Rent and Tenant Purchase Administration	A03 - Administration of Housing Rents & TP Schemes including rent write offs	€2,661,782				€0	€0		
Administration of Homeless Service	A05 - Provision of homeless support services including emergency accommodation	€2,844,486				€0	€0		
Support to Housing Capital Prog.	A06 - Administrative support to housing capital & affordable programme	€2,819,732				€0	€0		
RAS & Leasing Programme	A07 - RAS, Long & Short Term Leasing, Enhanced Leasing, P&A payments and administration	€21,074,161				€0	€0		
Housing Loans	A08 - RIHL and LA Loan charges and administration of loans	€1,072,539				€0	€0		
Housing Grants	A09 - Provision of Private DPG (HAGS, MAGS and HOAPs) and administration of schemes	€2,712,461				€0	€0		
HAP Programme	A12 - Administration of HAP programme	€717,442				€0	€0		

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital On	Explanatory Notes
Roads Transportation and Safety								
PUBLIC LIGHTING ENERGY EFFICIENCY PROGRAMME				€748,972		€785,978	€7,000,000	
PUBLIC LIGHTING IMPROVEMENTS PROVISION				€340,653		€2,330,360	€2,500,000	
N11 BALLYNABARNY/ARKLOW R.I.S. WW/00/100				€104,499		€54,033,813	€55,000,000	
OD WICKLOW TOWN PORT RELIEF ROAD AND PORT ACCESS				€268,037		€84,806,201	€85,500,000	
BLESSINGTON INNER RELIEF ROAD PROJECT				€47,475		€109,292	€14,600,000	
N11 KILMACANOGUE PARALLEL RELIEF ROAD				€35,522		€8,907,146	€9,400,000	
NP NDP N11/M11 JUNCTION 4 TO JUNCTION 14				-€199,914		€2,866,272	€3,000,000	
RIVER DARGLE PUBLIC TRANSPORT BRIDGE				-€22,475		€518,096	€8,500,000	
DELGANY TO BLACKLIION (CHAPEL RD) GREYSTONES PROJECT				€162,134		€425,516	€15,840,000	
SUSTAINABLE TRAVEL ACTIVE TRAVEL RURAL SPECIFIC FUND WMD				€535,797		€535,797	€750,000	
NP & NS LA SUPPORT (IMPROVEMENT) WW/13/10244			€154,719			€1,294,058	€1,294,058	
SPINE ROAD AT BLACKLIION GREYSTONES				€806,040		€806,040	€1,000,000	
KILMACANOGUE TO SOUTHERN CROSS PEDESTRIAN & CYCLIST GREENWAY PROJECT				€14,839		€196,479	€1,200,000	
NS N81 THE FOUR STUDIES				€195,226		€199,036	€1,680,000	
NS CAPITAL MAINTENANCE PAVEMENT WORKS				€6,179		€870,472	€870,472	
PARK & RIDE AT HOLLYWOOD CROSS ALONG N81				€10,411		€10,411	€750,000	
NS KNOCKROE BEND REALIGNMENT SCHEME				€32,733		€6,743,062	€6,800,000	
NTA ARKLOW-SHILLELAGH CYCLE ROUTE				€56,429		€188,800	€1,050,000	
NTA BRAY DART INTERCHANGE				€164,354		€609,676	€4,000,000	
NTA WICKLOW TOWN PORT ACCESS ROUTE - STATION PEDESTRIAN ACCESS				€68,980		€285,777	€2,000,000	
NTA - N11/M11 UPGRADE SCH INTERIM BUS PRIORITY MEASURES J4 TO J8				€771,715		€1,562,290	€6,000,000	
NTA GREYSTONES SEAFRONT TO KILCOOLE - WCC/21/0012				€246,686		€246,686	€1,200,000	
NTA ASHFORD TO NEW DEVELOPMENTS (URBAN) FOOTPATH				€494,609		€494,609	€550,000	
NTA BALLYGUILEMORE FOOTPATH				€20,375		€20,375	€700,000	
NTA ARKLOW SOUTH CYCLE & PEDESTRIAN IMPROVEMENTS				€1,217,885		€1,217,885	€2,000,000	
NTA PRIORY ROAD FOOTPATH				€243,443		€243,443	€750,000	
(BTC) REFURBISHMENT FLORENCE ROAD CAR PARK				€3,075		€1,025,606	€1,200,000	
(ATC) PROVISION OF NEW CAR PARK				€2,091		€147,612	€1,500,000	
NTA ACTIVE TRAVEL - WCC/21/0024			€1,396,452			€2,851,174	€2,851,174	
NTA ACTIVE TRAVEL OFFICE-STAFF COSTS			€689,185			€689,185	€689,185	
URDF ARKLOW MD HISTORIC TOWN CORE				€956,374		€2,787,369	€3,000,000	
Blessington E Lake Loop				€0	2023-2025	€1,226,008	€15,000,000	
Regional Road - Maintenance and Improvement		€9,123,459			Ongoing			
Local Road - Maintenance and Improvement		€15,169,126			Ongoing			
Public Lighting		€2,714,266			Ongoing			
Road Safety Engineering Improvement		€527,190			Ongoing			
Car Parking		€1,595,304			Ongoing			
Support to Roads Capital Prog		€1,183,716			Ongoing			
Water Services								
Water Supply		€2,996,318			Ongoing			
Waste Water Treatment		€2,184,625			Ongoing			
Public Conveniences		€532,535			Ongoing			
Admin of Group and Private Installations		€749,072			ongoing operational			
GROUP WATER & SEWERAGE GRANTS				€130,250		€2,195,662	€2,195,662	
Development Management								
URBAN REGENERATION AND HOUSING ACT 2015 - VACANT SITES				€747,343		€747,513	€1,000,000	
WICKLOW COUNTY CAMPUS				€236,651		€23,341,273	€23,624,643	
DEVELOPMENT SCREEN CONTENT ENTERPRISE HUB				€0		€3,153,317	€3,903,317	
GREYSTONES ENTERPRISE CENTRE				€4,347,554		€4,347,554	€5,127,554	
Forward Planning		€629,347						
Development Management		€3,082,650						
Enforcement		€1,054,777						
Industrial and Commercial Facilities		€721,622						
Tourism Development and Promotion		€597,767			Ongoing			
Community and Enterprise Function		€8,728,243			Ongoing			
Economic Development and Promotion		€4,651,861						
Heritage and Conservation Services		€560,205						

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital On	Explanatory Notes
Environmental Services								
WASTE MGMT BALLYNAGRAN COMMUNITY WORKS FUND			€182,442		2026	€2,559,905	€3,000,000	
RECYCLING RESERVE WICK/ARK/BRAY			€48,313		2030	€100,588	€3,000,000	
WHITESTOWN REMEDIATION PROJECT				€952,565	2030	€2,375,479	€23,000,000	
COASTAL WALK GREYSTONES TO WICKLOW				€184,029	2028	€267,701	€5,000,000	
AVOCA MINES REMEDIATION WORKS				€176,087		€176,087	€10,000,000	
NEW FIRE STATION DUNLAVIN			€44,897			€44,897	€2,400,000	
NEW FIRE STATION BALTINGLAS			€44,897			€44,897	€2,400,000	
ONE-STOP SHOP BLESSINGTON			€55,731			€1,207,695	€1,207,695	
Landfill Operation and Aftercare		€859,519			ongoing operational			
Recovery & Recycling Facilities Operations		€2,245,841			ongoing operational			
Litter Management		€577,203			ongoing operational			
Street Cleaning		€2,191,407			ongoing operational			
Waste Regulations, Monitoring and Enforcement		€912,882			ongoing operational			
Maintenance of Burial Grounds		€751,887			ongoing operational			
Safety of Structures and Places		€548,980			ongoing operational			
Operation of Fire Service		€6,252,411			Ongoing			
Water Quality, Air and Noise Pollution		€936,222			ongoing operational			
Climate Change and Flooding		€1,367,458			ongoing operational			
Recreation and Amenity								
LSSIF STREAM 2-WICKLOW SWIMMING POOL			€21,898		Q2/2025	€21,898	€2,500,000	
RATHDRUM LIBRARY			€305		Q2/2024	€294,717	€700,000	
AUGHRIM LIBRARY			€4,243		Q4/2024-Q2/2026	€4,243	€500,000	
BLESSINGTON LIBRARY AND ARTS SPACE			€360,492		Q2/2025	€360,492	€650,000	
COMMUNITY RECOGNITION FUND 2023			€160,548		Q3/2024	€160,548	€1,680,887	
BLESSINGTON GREENWAY			-€10,286			€894,522	€15,000,000	
TOWN AND VILLAGE 2018				€5,009	Q3/2024	€669,493	€675,000	
TOWN AND VILLAGE 2020				€55,243	Q2/2024	€681,385	€681,385	
RRDF BALTINGLASS REGENERATION			€458,125		ongoing	€956,506	€3,566,968	
RRDF 20 PLACEMAKING FOR NEWTOWNMOUNTKENNEDY			€151,567		ongoing	€309,995	€596,250	
OUTDOOR RECREATION INFRASTRUCTURE SCHEME			€707,935		ongoing	€1,758,203	€1,758,203	
LSSIF STREAM 2 - CHARLESLAND ATHLETICS TRACK			€41,564		Q4/2024	€41,564	€716,000	
OUTDOOR RECREATION INFRASTRUCTURE SCHEME 2022			€177,659		Q2/2025	€177,659	€950,000	
ONE PER CENT FOR ART COMM AND ENTERPRISE			€15,002		ongoing	€1,002,157	€1,002,157	
GREYSTONES MARINA			€40,453		ongoing	€8,744,848	€8,894,848	
Leisure Facilities Operations		€500,178			Ongoing			
Operation of Library and Archival Service		€5,881,259			Ongoing			
Outdoor Leisure Areas Operations		€3,439,350			Ongoing			
Community Sport and Recreational Development		€1,333,156			Ongoing			
Operation of Arts Programme		€1,284,092			Ongoing			
Agriculture, Education, Health and Welfare								
(ATC) FLOOD RELIEF			€42,205			€1,853,845	€40,000,000	
ARKLOW HARBOUR MINOR WORKS				€71,281	ongoing	€1,822,975	€1,822,975	
WICKLOW PORT/ HARBOUR IMPROVEMENT WORKS				€393,096	ongoing	€1,673,022	€1,673,022	
Operation and Maintenance of Piers and Harbours		€1,431,266			ongoing operational			
Veterinary Service		€566,110			ongoing operational			
Miscellaneous Services								
MACHINERY AND PLANT			€80,689			€5,323,052	€5,323,052	
ICT INFRASTRUCTURE AND NON REVENUE EXPENDITURE			€238,955			€238,955	€1,000,000	
FINANCE & ICT PROVISION			€86,990			€506,696	€600,000	
Profit & Loss Machinery Account		€2,503,693			Ongoing			
Administration of Rates		€2,083,295						
Local Representation & Civic Leadership		3,442,981				0		
Agency & Recoupable Services		€1,286,527						
Totals		€145,849,353	€10,656,777	€56,101,532		€334,137,528	€638,508,478	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
2 HOUSES AT 12A & 12B MILL BANK GREYSTONES	LA Housing Scheme	€	€	€471,510	Sep-23	€630,000	
CPO NO 12 2021 - 18 DELGANY GLEN	Purchases/Part V (LA)	€	€	€80,466	Sep-23	€635,036	
CPO NO 6 2022 - 41 KILGARRON PARK ENNISKERRY	Purchases/Part V (LA)	€	€	€443,336	May-23	€529,759	
HOUSING SCHEME AT KNOCKROE DELGANY (2UNITS)	LA Housing Scheme	€	€	€434,206	Mar-23	€570,649	
N27/2/354 AVONDALE HEIGHTS HOUSING SCHEME PHASE 2	LA Housing Scheme	€	€	€533,186	Aug-23	€5,500,000	
PROVISIONAL HOUSING SCH CEDAR COURT PHASE 2	LA Housing Scheme	€	€	€1,590,486	Oct-23	€4,650,569	
AFFORDABLE HOUSING SCHEME GREENHILL ROAD WICKLOW	Affordable Housing Scheme	€	€	-€483,546	Nov-23	€8,747,911	
NEW DWELLING AT 10A & 10B CASTLEVILLAS	LA Housing Scheme	€	€	€453,563	Dec-23	€583,676	
ACQUISITION OF VACANT SOCIAL HOUSING UNITS 2023	Purchases/Part V (LA)	€	€	€165,244	Dec-23	€794,443	
CALF SOUTHERN CROSS BRAY PHASE 3 REF 2021-11005	Approved Housing Bodies (in partnership)	€	€	€10,668,094	Nov-23	€10,668,094	
CALF HEATHERSIDE ARKLOW 88 UNITS 2021.10720	Approved Housing Bodies (in partnership)	€	€	€2,312,620	Nov-23	€4,428,763	
ACQ PART V UNITS - KILBRIDE HILL HOUSE HERBERT RD BRAY	Purchases/Part V (LA)	€	€	€1,212,853	Jan-23	€1,236,960	
PART V 346 & TURNKEY ACQ - AVONMORE VIEW RATHDRUM	Purchases/Part V (LA)	€	€	€4,950,256	May-23	€5,049,466	
CALF OLD RECTORY BLESSINGTON 2023.12150	Approved Housing Bodies (in partnership)	€	€	€5,017,869	Sep-23	€5,057,120	
PART V - 339 CHURCHLANDS DELGANY	Purchases/Part V (LA)	€	€	€898,364	Jun-23	€2,137,756	
PART V 322 - LA TOUCHE GREYSTONES -OFF-SITE UNITS	Purchases/Part V (LA)	€	€	€453,506	Oct-23	€826,089	
PART V 164 - KILLIANS GLEN RATHDRUM	Purchases/Part V (LA)	€	€	€617,615	Jun-23	€629,556	
PART V UNITS BOGHALL RD - RE PART V COMMIT APT STRAND	Purchases/Part V (LA)	€	€	€1,432,362	May-23	€1,458,600	
PART V 271A ACQ 9 UNITS KIRVIN HILL / WAVERLEY DRIVE RATHDRUM	Purchases/Part V (LA)	€	€	€751,164	Jan-23	€2,253,470	
BLACKHILLS GLENEALY HOUSING SCHEME	LA Housing Scheme	€	€	€83,054	Feb-23	€517,636	
CAS - AHB TUATH HOUSING ASSOC 1-90 ALDBOROUGH MANOR	Approved Housing Bodies (in partnership)	€	€	€239,333	Mar-23	€37,219,333	
ENERGY EFFICIENCY RETROFIT PROGRAMME 2023	Fabric Upgrade	€	€	€4,127,166	Dec-23	€4,128,843	
BALLINTESKIN - PART 8 CONSTRUCTION OF 3 UNITS	Special Projects Homeless & Travellers Accommodation Programme	€	€	€1,066,355	Nov-23	€1,496,726	
(BTC) HOUSING AT BRIGHTON TERRACE UNDER PART V	LA Housing Scheme	€	€	€2,044	Expected to proceed through	€781,486	
Roads Transportation and Safety							
NTA STRAND ROAD CYCLE TRACK		€	-	€73,117		€1,284,697	
NTA STIMULUS PROGRAMME - GREYSTONES MD		€	-	€6,549		€848,496	
NTA KILCOOLE RD PEDESTRIAN & CYCLE IMPROVEMENTS		€	-	€643,741		€643,741	
Water Services							
WICKLOW TOWN SEWERAGE SCHEME SECONDARY TREATMENT			€13,808			€38,696,536	
Development Management							
Environmental Services							
Recreation and Amenity							
Agriculture, Education, Health and Welfare							
Miscellaneous Services							
Totals		€0	€13,808	€38,244,514		€142,005,411	

7 Appendix 2: Wicklow County Council Checklists

In completing the checklists, the following approach was applied.

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 was not always strictly relevant. In these cases, N/A was used and the required information was provided in the commentary box, as appropriate.

It was noted that 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.

Local Authority Guidance Notes (Version 4):

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

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

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	Senior Management, budget holders & project staff are aware of PSC requirements. Some, but not all, staff have recently participated in training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Not all
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
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?	3	Where relevant
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where possible
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Where possible
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where possible

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, where appropriate
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	Yes, in most cases
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, where appropriate
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, in most cases
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where appropriate
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, in most cases
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?	2	Not applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in most cases
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
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?	NA	Not applicable

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/ Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, in most cases.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, where relevant
Q 3.4	Was an appropriate appraisal method used?	3	Yes, where relevant
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	Yes. Budget Approval.
Q 3.6	Did the business case include a section on piloting?	1	Not applicable
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?	NA	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes. Budget Approval.
Q 3.12	Has a sunset clause been set?	2	Not applicable
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes, where relevant
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?	2	Yes, where relevant
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, where relevant

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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	For projects where tender phase is complete, signed contracts are in line with the Approval in Principle.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	In accordance with the contract management agreements particular to each contract/project.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In general
Q 4.7	Did budgets have to be adjusted?	2	Those adjusted were done in a structured and agreed manner.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	In general
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	As appropriate
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	As appropriate
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	As appropriate
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Yes

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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	As per Annual Service Plans
Q 5.2	Are outputs well defined?	3	Yes. Through budgetary process, Annual Service Plans and national KPIs, where appropriate
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Through management and annual reports and departmental returns
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Through budgetary compliance and monitoring of Annual Service Delivery Plan
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, using Annual Service Plans
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes, using KPIs.
Q 5.8	Are other data compiled to monitor performance?	3	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local Government Audit and Internal Audit.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Most, but not all yet – ongoing.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Where appropriate/possible
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Where appropriate/possible
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Where appropriate/possible
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Where appropriate/possible
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?	2	Of those done, some. Also acknowledgment to do so going forward.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For some, not all.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	NA	Not applicable

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not applicable

8 Appendix 3: Quality Assurance – In Depth Check Template Reports

Quality Assurance – In Depth Check Operation of Library and Archival Service

Section A: Introduction

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

Programme or Project Information	
Name	Operation of Library and Archival Service
Detail	Wicklow County Council's Library Service provides for the informational, cultural, educational, social and learning needs of the County.
Responsible Body	Wicklow County Council
Current Status	Current Revenue Expenditure – Being Incurred
Start Date	January 2023
End Date	December 2023
Overall Cost	€5,881,229

Service Description

The operation of the Library Service is managed by the Library Section of Wicklow County Council. The total expenditure for the service in 2023 was €5,881,229.

The core purpose of the Wicklow Library Service is to provide for the informational, cultural, educational, social and learning needs of Wicklow citizens. The service aims to provide safe, trusted and democratic spaces at the heart of the local community which are accessible to everyone and enable engagement and participation.

Strategic programming of events and activities, working in partnership with community groups, cultural organisations, statutory organisations and other groups, as well as the provision of user focused services ensures the Library Service meet the varied and changing needs of the community.

The Wicklow Library Service operates through a branch network of 13 libraries. It is supported by the administrative functions at Library Headquarters, which also provides the Local Studies Service.

The Mobile Library provides a vital rural service and serves over 32 rural areas over a fortnightly schedule. The Library Service is open over 500 hours per week including late nights, Saturdays and "My Open Library" facility. A broad and varied range of digital services are also provided 24 hours a day, 7 days a week via the Library's website.

Description	€
Payroll Costs	€2,706,401
Library Book Purchases	€287,562
Overhead allocation	€1,600,732
Other costs	€1,286,564

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council’s Internal Audit Unit has completed a Programme Logic Model (PLM) for operation of the library and archival service. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spend Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Wicklow County Council library service provides the informational, cultural, educational, social and learning needs of the County 	<ul style="list-style-type: none"> • Budget of €5.9 million in 2023 • 66 staff 13 branch Libraries • Mobile Library • Local Studies Service • ICT equipment including: 3D printers Self-service machines PC’s Photocopiers • My Open Library • Stock in all formats including: Books Audio Books Specialised collections Local history material CD’s & DVD’s 	<ul style="list-style-type: none"> • Reading materials in all formats • Events on site – Book clubs, language circles and school visits • Digital Supports and services • Family History Workshops • On line programming: Art Workshops Virtual Book Clubs • Podcasts • Strategic programming: Right to Read • Work Matters • Healthy Ireland Creative Ireland • Mobile Library service for older people, nursing homes and early learning centres 	<ul style="list-style-type: none"> • The provision of a range of Library Services based on the needs of each community served both via branches and online 	<ul style="list-style-type: none"> • The Library contributes to: Increased reading and literacy • Improved digital access • Improved health and wellbeing • Fostering social inclusion and creating stronger more resilient communities • The Library Service has expanded its offer and makes a valuable contribution to the community and its citizens

Description of Programme Logic Model

Objectives:

Wicklow County Council Library Service provides for the informational, cultural, educational, social and learning needs of the County.

Inputs:

The countywide service is provided by a network of 13 branch Libraries, a Mobile Library Service and a Local Studies Service. 66 staff members provide the teams that are needed to deliver the Library service.

Activities:

Wicklow Library Service provides an extensive range of high-quality Library Programming and services which are community focused and cross-sectorial. Working in partnership with community groups and other stakeholders the Library ensures that they meet the varied and changing needs of the communities.

Outputs:

To provide a range of Library Services based on the needs of each community served both by branch Libraries and an online programme.

Outcomes:

The library contributes to increased reading and literacy and improved digital access for service users. It fosters social inclusion and creates stronger more resilient communities.

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

The following section tracks the operation of Wicklow County Council Library Services.

2023 The Library Service is an ongoing service provided by Wicklow County Council. Funding for providing the service is included in the Annual Budget in the amount of €5.9 million.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and operation of Wicklow County Council Library Service

Project/Programme Key Documents	
Title	Details
Annual Budget 2023	The budget allocation for the operation of the Library Service
Our Public Libraries 2022 Strategy – Inspiring, Connecting and Empowering Communities	National Strategy for the development of Library Service
County Wicklow Cultural and creativity Strategy 2023-2027	The Strategy is an integrated approach to health, wellbeing and creative industries in Wicklow County Council
Agresso Financial Management System	Financial details on the expenditure and income for the operation of the Library Service

Key Document 1:

Wicklow County Council Adopted Budget 2023 ‘Wicklow County Council’s Adopted Budget 2023’ details the expenditure and expected income for all service areas including the operation of the Library for 2023.

Key Document 2:

Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities. This document details the National Strategy for the development of the public Library service. Building on technological and service innovations of recent years, it focuses on improving access, use and visibility of the public library and establishing it as the go-to place for a range of sustainable, integrated public services.

Key Document 3:

County Wicklow Cultural and creativity Strategy 2023-2027. The County Wicklow Cultural Strategy presents an integrated approach to cultural services and cultural management in County Wicklow. It replaces separate plans for Arts, Heritage and Libraries services.

Key Document 4:

Agresso - Financial Management System Reports can be generated from Agresso detailing the level of expenditure across the Library service. It includes payroll costs, miscellaneous costs, book purchase payments and overhead allocations. This allows management to monitor budget adherence during the year.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the operation of Wicklow County Council Library Services. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Financial Report	To ensure adherence with budget	Available
Procurement data for purchasing	To ensure compliance with procurement procedures	Available
Number of Library visits, issues, registered members, cost per capita for operating the library and per capita expenditure on collections	Required for NOAC - Local Authority Performance Indicators Report	Available
Monthly metrics collated on: Opening hours PC sessions Wi-Fi usage Usage of 10 online platforms Social media usage Website usage My Open Library usage Self Service Usage	The metrics reflect engagement with service users and allows for management to monitor, evaluate and adjust the operation of the service if needed	Available

Data Availability and Proposed Next Steps

The necessary data is available to evaluate the operation of Wicklow County Council Library Service. The availability of monthly detailed statistics allows management to ensure optimal operation of the Library Service.

Agresso the Financial Management System gives management up to date financial information to allow for ongoing budget monitoring and to ensure adherence to the Annual Budget.

The Library Services used the National Tender Framework for purchasing of stock. The Library avails of all opportunities to apply for additional grant funding and received a total of €23,639 in 2023 from dormant account funding, ICT, Adult Literacy for All and Healthy Ireland.

Wicklow Library Service is part of the Directorate of Environment, Recreation and Amenity in Wicklow County Council. Monthly reports are presented to the management of Wicklow County Council.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the operation of Wicklow County Council Library 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)

The operation of Library Services broadly complies with the standards set out in The Public Spending Code. County Wicklow Cultural and creativity Strategy forms the basis for the work of the Arts, Heritage and Libraries services for the period 2023-2027. The Library Service drafts a Work Programme/Service Delivery Plan on an annual basis, based on the contents of the County Wicklow Cultural Strategy. Once the Annual Budget is confirmed, the Work Programme/Service Delivery Plan is determined providing further details on projects proposed, the project partners, timeframes and individuals and organisations responsible for delivery. This Service Delivery Plan is adopted by the Elected Members each year.

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

The necessary data is available to allow for a full evaluation if required.

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

Wicklow County Council Library Services endeavour to provide and sustain a vibrant sustainable modern public Library Service for the people of Wicklow. I recommend that the libraries are adequately staffed and funded accordingly to ensure that Wicklow County Council continue to deliver a high quality library programme and services which are community based and cross sectorial.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of Library Services in County Wicklow.

Summary of In-Depth Check

Overall, I find the operation of Library Services in County Wicklow complies with the broad principles of the Public Spending Code. Wicklow County Council operates through a branch network of 13 Libraries. It is supported by the administration functions of Library Headquarters which also provides the Local Studies Service. The Mobile Library provides a vital rural service and serves over 32 rural areas. A broad and varied range of digital services are also provided. It is essential that Management ensure adequate staffing and appropriate funding is in place to enable the Library Service to deliver a high-quality library programme into the future.

Public Spending Code Status: Revenue expenditure being incurred on an annual basis.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Tinahask Upper Arklow – Housing Scheme
Detail	Capital project to construct 74 housing units at Tinahask, Arklow, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	Early 2025 (Target Date for Construction To Commence On Site)
End Date	Estimated completion Q4 2026
Overall Cost	€29,680,979

Project Description

This project involves the proposed construction of 74 social housing units at Tinahask, Arklow, Co. Wicklow. The development is located in a green field site in Tinahask Upper, Arklow, Co. Wicklow. The area is well-connected with access to local public transport and amenities. The site comprises a total land area of approximately 2.5 hectares. This project seeks to provide 74 No. social housing units. The development will incorporate a mix of housing types to cater to a diverse range of residents' needs. This includes both apartments and houses, in one, two, three and four bed units providing options for individuals, families, disabled, multi-generational and elderly accommodation.

A Stage one approval application has been approved by the Department of Housing, Local Government and Heritage with overall project costs being estimated at €29.7 million. The proposed social development comprises:

Number	Description
9	One Bed Units (2 Storey Units)
46	Two Bed Units (2 Storey Units)
17	Three Bed Units (2 Storey Units)
2	Four Bed Units (2 Storey Units)

The primary goals of this housing development are to provide social and housing to meet the needs of the local community with a mix of sizes to accommodate both individuals and families to create a sustainable and energy-efficient development with low carbon footprint and minimal impact on the environment, to foster a sense of community by providing well-designed shared space, connections and routes with existing green spaces and amenities that promote social interaction and engagement, to prioritize green open spaces and appropriate landscaping solutions that support biodiversity and including gardens, pedestrian walking trails, outdoor seating areas, recreational facilities and play areas for children, to design the units to be adaptable, and inclusive to people of all abilities and to provide onsite parking with disabled and electrical charging points.

The Capital Appraisal for the project was prepared in accordance with the relevant Capital Works Management Framework Documents, Circular 21/2016 and the guidance document 'Sustainable Residential Development and Compact Settlements Guidelines for Planning Authorities' published by the Department of Housing, Local Government and Heritage (2023). This scheme will provide a good mix of dwelling types. All publicly funded construction projects must follow the Capital Works Management Framework (CWMF) as required by the Department of Finance. The project has received Stage 1 approval from the Department of Housing, Planning and Local Government recently.

The four stage approval process is detailed below.

Stage 1: Confirm approval for design expenditure

Stage 2: Assess project prior to statutory approval

Stage 3: Approve detailed design; review pre-tender cost check

Stage 4: Review tender returns in advance of awarding the contract

The construction contract will be awarded on the basis of a competitive tender process.

There is high demand for social housing in this area and in particular two and three bed units. The Housing Allocations team has encountered considerable difficulties in identifying alternative means of meeting the persistent and burgeoning housing need. Few, if any, suitable properties are available in the neighbourhood for rent or for sale. Subject to the necessary approvals it is proposed that the Tinahask Scheme would commence in early 2025 with a projected completion date of end 2026. Significant experience has been gained by staff directing and overseeing this project. It is clear that

the oversight, management and overall governance of the project are being conducted within a strong control environment.



Aerial Image Showing Proposed Sites (red). Source: Google.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Housing Construction at Tinahask, Arklow. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To provide modern quality housing for approved applicants on the housing waiting list. • The achievement of quality and value for money • To ensure that the houses under construction meet the housing needs of applicants 	<ul style="list-style-type: none"> • Funding of €29.7 Million • In-house project management and oversight • Enabling and temporary works. • Technical fees and salaries. • Site investigation. • Utilities. 	<ul style="list-style-type: none"> • Preparation of costings and design plans as part of funding submission. • Procurement process for Construction and ancillary services • Financial Management of project re payments and recoupments • Budgetary Control activities regarding expenditure and variance analysis • Project oversight and governance • Allocation of Units 	<ul style="list-style-type: none"> • Modern, high quality housing units to address housing need. 	<ul style="list-style-type: none"> • The provision of good quality social housing • The enhancement of community within an existing residential area • Providing people with a home

Description of Programme Logic Model

Objectives: The objective of the Tinahask, Arklow construction project is to provide 74 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €29.7 million has been sought for the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

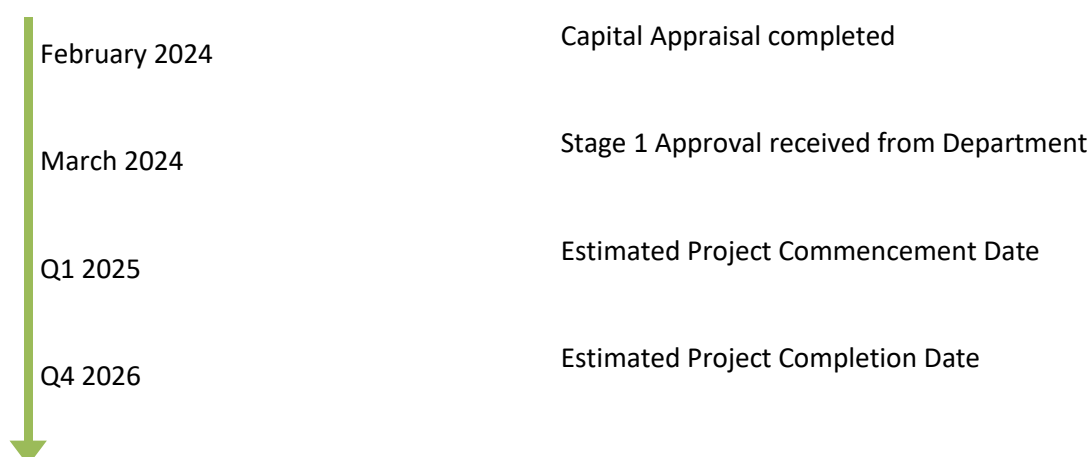
Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 74 modern, high quality homes to meet the needs of people on the social housing list

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Tinahask, Arklow from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Tinahask, Arklow.

Project/Programme Key Documents	
Title	Details
Capital Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Arklow area.
Chief Executives Part 8 Report	Detailed analysis and overview of the scheme.
Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1:

The Housing Needs for the Arklow Area were assessed. The units to be provided were calculated on land available at location and the identified housing need. The Capital Appraisal contains detailed information on, *inter alia*, the analysis of housing need, the design brief & proposal, the site constraints, the construction programme and project management arrangements and the costs and value for money considerations.

Key Document 2: Chief Executive's Report

The Chief Executive's Report is a detailed document and describes the nature and extent of the proposed development along with the principal features. It evaluates whether the development is consistent with the proper planning and sustainable development of the area.

Key Document 3: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of the invoices was in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Construction at Tinahask, Arklow. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Agresso Financial Management System – Financial Reports	Expenditure and Income details for the project	Available
Capital Appraisal Report	Detailed appraisal of the scheme including site and construction considerations and proposed project management	Available
Chief Executives Report	Detailed analysis and overview of the scheme.	Available
Capital Works Management Framework (CWMF) Stage approval documents	Record of stage approval process prior to commencing work onsite. Currently at Stage 1.	Available

Data Availability and Proposed Next Steps

The primary and overarching objective of this project is to provide modern and good quality housing for people on the housing list. This objective will be attained on completion of the works and the allocation of tenancies. The social dividend of the provision of social housing may be difficult to quantify as there are many intangible aspects to be considered. The provision of good quality social housing supports the achievement of many objectives and benefits across society and a financial analysis such as a cost benefit analysis may not capture or reflect the inherent and tangible values of the scheme in terms of its wider societal contribution.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Tinahask, Arklow 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the on-going management and implementation of the scheme. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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

It is considered that the necessary data and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Further project documentation will be available over the course of the project. Wicklow County Council's Financial Management system is the repository for supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the FMS and CorePay systems.

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

This is an ongoing project at an early stage of development. Housing Construction projects under capital funding operate within controlled parameters set by the Sanctioning Authority. Appointment of external design consultants and contractors also operate under the relevant public procurement directives and CWMF contracts. It is recommended that the Housing Directorate continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the TINAHASK, ARKLOW

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: Construction of a mixed development of 74 housing units as previously described.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: The scheme is being closely monitored and overseen by Wicklow County Council's Housing and Corporate Estate Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Social Housing Development – Usher Glen Ashford
Detail	Capital project to construct 117 mixed housing units at Ushers Glen, Ashford, Co. Wicklow (incl. 12 Part V properties) CALF Funded Project over four Phases.
Responsible Body	Wicklow County Council
Current Status	Expenditure being Incurred
Start Date	March 2022
End Date	Q4 2023
Overall Cost	Overall Project Cost - €47,589,018 CALF Element Reported On €13,800,815

Project Description

This project is a mixed-use residential development consisting of 117 A-rated units and neighbourhood centre. Ushers Glenn is located approximately 1km (10 minute walk) south from Ashford village centre of the R772. Local amenities include shops, primary schools, Bars, cafes, restaurants, sporting clubs, retail, recreational amenities, and places of worship, all within easy walking distance of Usher's Glenn. Within the development there is also creche facility. The location of the development gives residents access to recreational activities in the nearby mountain walks including Ashford Walk located beside the development or costal walks along the beach.

The residential units are comprised as follows:

Description	Unit Size			Total
	4 Bed	3 Bed	2 Bed	
Terraced Houses	-	70	7	77
Bungalow	-	-	4	4
Semi-Detached	8	10	-	18
Duplex Apartments	-	9	-	9
Apartments	-	-	9	9
	8	89	20	117

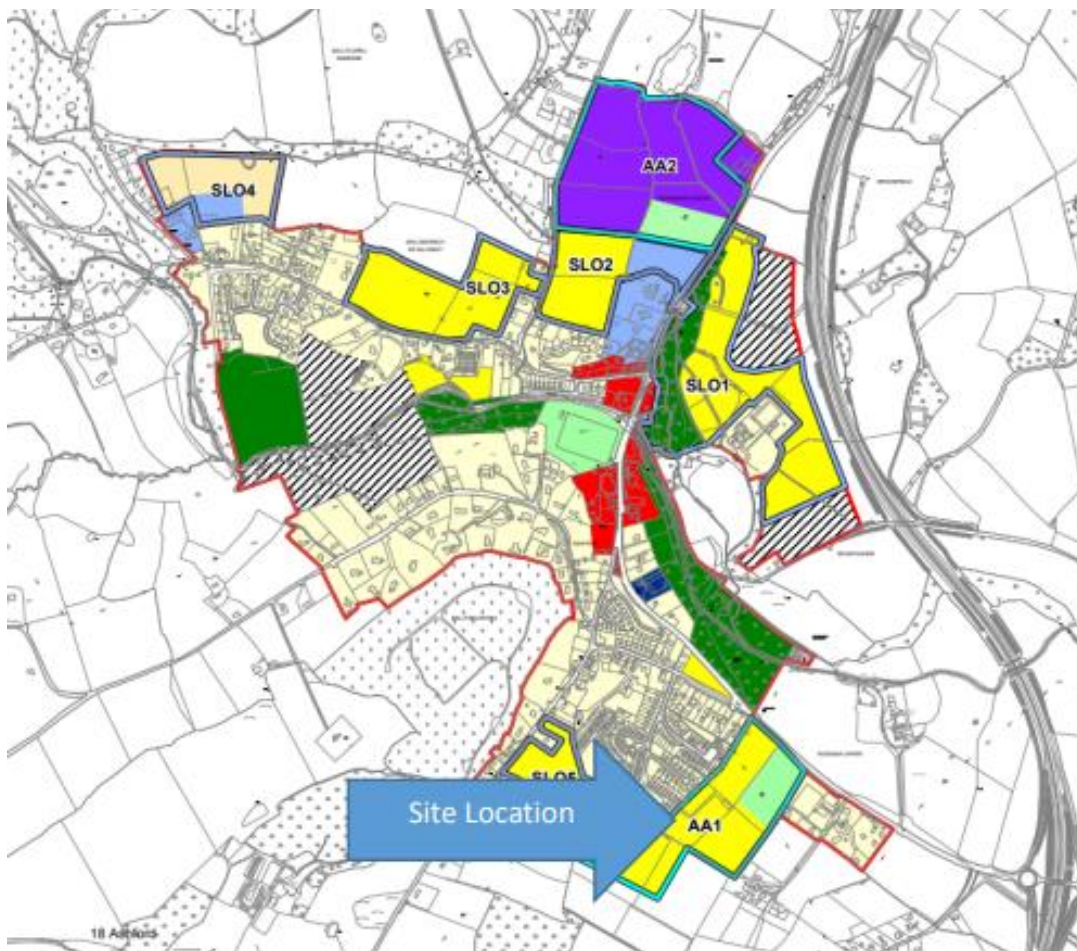
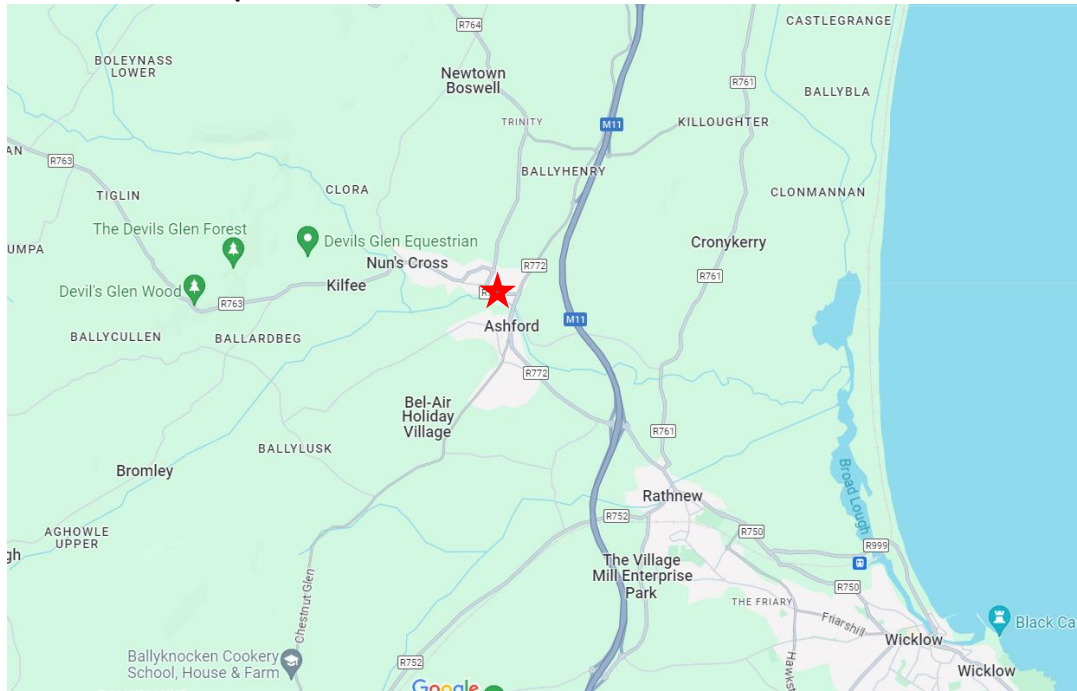
This development represents a welcome opportunity to address approximately 23% of the social housing demand in the area within the next twelve months as construction of the development. This project was presented as a CALF project in 2022 with the first capital advance payment being made in 2023.

The County Development Plan 2022 – 2028 identifies the requirement of new housing built to a high standard and incorporates adequate high quality amenity space.

Moreover, the development promotes the efficient use of land and energy to minimise greenhouse gas emissions. The development is being built in four distinct phases as follows:

CALF Approval Details				
Phase	Total Calf Eligible Capital Outlay	CALF %	CALF Approved	Term (Years)
Phase I	21,019,131	29.00%	6,095,548	30
Phase II	9,483,871	29.00%	2,750,323	30
Phase III	10,633,394	29.00%	3,083,684	30
Phase IV	6,452,622	29.00%	1,871,260	30
	47,589,018		13,800,815	

Location of Development



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council’s Internal Audit Unit has completed a Programme Logic Model (PLM) for the USHER GLEN, ASHFORD. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Acquire houses for social housing in accordance with national policy. • Achieve the objectives in the Housing Strategy • To ensure value for money is achieved 	<ul style="list-style-type: none"> • Capital Funding from Department • Staff salary and overhead costs. • Staff expertise and specialist QS skills 	<ul style="list-style-type: none"> • Engagement with Developer. • Obtain independent valuation. • Negotiations with Developer throughout. • Approval process commenced with Department. • Engagement with Legal Advisors re contracts. • House Inspections. • Allocation of Units. • Submission of recoupment claims to parent Department. 	<ul style="list-style-type: none"> • Provision of 117 mixed residential units, comprising of apartments and houses to meet the housing needs of applicants on the housing waiting list. • Ensures that the project is within budget 	<ul style="list-style-type: none"> • Families from the Council’s housing waiting list to be accommodated in modern housing within a sustainable community.

Description of Programme Logic Model

Objectives:

The main objective of this agreement was the acquisition of 117 mixed housing units to house applicants on the Council's waiting list.

Inputs:

Financial Inputs:

The primary input to the process was capital advance lease funding of €13.8million provided by the Department of Housing, Local Government & Heritage.

Staff Resources:

From a review of the relevant file it is evident that a significant input in terms of staff resources is required throughout the process. There is significant time committed from both the administrative and technical staffs. Specialist professional skills such as quantity surveying coupled with experienced negotiating skills confer a distinct advantage and it could be argued are an essential element of the project appraisal process. Notwithstanding the professionalism and expertise of the administrative staff charged with the Housing function, it is clear that the specialist knowledge, insights and experience of the construction sector generally, inherent in roles such as quantity surveying, repays the investment in those staff resources manifold. Ancillary support functions such as the Council's Legal and Finance sections also commit time and resources in a supporting and functional management capacity.

System Inputs:

A number of systems are utilised as part of the process most notably the iHouse system and the Agresso Financial Management System.

Activities:

A number of key activities are carried out as part of the acquisition process.

- (i) Engagement with the Developer
- (ii) Ongoing negotiations and contact with various relevant parties
- (iii) Obtaining appropriate independent valuation
- (iv) Liaise with Department as part of the approval process
- (v) Interaction with legal advisers regarding contracts and conveyance
- (vi) Preparation of accounts for payment
- (vii) Instigating and overseeing the recoupment process

Outputs:

Having carried out the identified activities using the inputs, the outputs of the project are for the provision of 117 housing units of good quality for the people of Wicklow.

Outcomes:

The envisaged outcomes of the project were to provide 117 new housing units for applicants on the housing waiting list in Ashford and the surrounding areas.

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

The following section tracks USHERS GLEN, ASHFORD from inception to conclusion in terms of major project / programme milestones

October 2021	Planning Permission Granted by An Bord Pleanála for Strategic Housing Development
May 2023	Sustainable Communities Report
September 2023	Department Approval Phase I – 51 Units
October 2023	Department Approval Phase II – 22 Units
November 2023	Department Approval Phase III – 26 Units
December 2023	Department Approval Phase IV – 18 Units

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for USHERS GLEN, ASHFORD, CO WICKLOW.

Project/Programme Key Documents	
Title	Details
Planning Permission	Grant of Planning Permission by An Bord Pleanála for Strategic Housing Development
Sustainable Communities Reports for the four Phases of the development	Sets out the details of the scheme and describes the detail and rationale for the scheme.
Department of Housing, Local Government & Heritage Letters of Approval for the CALF funding	Conveys the Departmental approval and sets out the terms and conditions on which it is based.

Key Document 1:

Grant of Planning Permission by An Bord Pleanála. This document sets out the permission for the development along with the planning conditions attached to the development. The Inspector’s Report and the Order and Direction documents are also available.

Key Document 2:

Sustainable Communities Reports for the four Phases of the development. These documents set out the description of the project and address such matters as the location, the background to the development, statistics on the local housing demand and how the development will contribute to

meeting that demand. Additional topics such as health, amenities, educational and transport are also addressed.

Key Document 3:

Departmental Approval Correspondence. These documents convey the Departmental sanction to proceed and the conditions which are to be complied with on foot of that sanction

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for USHERS GLEN, ASFORD. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Preliminary Proposal Request including forms and Site Map	Request to the Department of Housing Planning and Local Government for Approval in Principle for the project	Available
Housing Need Assessment	To identify the need and scale of the housing requirement in the area.	Available
Planning Permission	Terms and conditions on which permission for the development is granted.	Available
Housing Section Reports	To ensure ongoing oversight of the project.	Available
Departmental Correspondences and Approvals	Ensure compliance with the strict criteria governing the CALF process.	Available

Data Availability and Proposed Next Steps

The social dividend of the provision of projects such as this may be difficult to quantify as there are many intangible aspects to be considered however the wider societal benefits of providing modern housing in a sustainable context must be acknowledged.

The necessary data is available on file to evaluate this project. The main objective of this project is to provide accommodation to people on the housing list and to develop a sustainable inclusive community. The documents and reports that were accepted as part of the project are available. The financial information is available from Agresso (financial management system).

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the USHERS GLEN, ASHFORD 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the concept, design and overview of the project. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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

It is considered that the necessary data and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Key documentation, as referred to earlier, is on file and is readily available. Wicklow County Council's Financial Management system is the repository for any supporting financial data.

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

Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated. It is further recommended that appropriate training and development be afforded to staff assigned to complex and high value projects.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the USHERS GLEN, ASHFORD

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: Construction of a mixed development of 117 housing units as previously described. This is a CALF funded project with Wicklow County Council retaining allocation rights to the units with Co-Operative Housing, and APPROVED Housing Body, managing the properties thereafter.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: The scheme is being closely monitored and overseen by Wicklow County Council's Housing and Corporate Estate Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	ARD NA GREINE HOUSING SCH RAPID DELIVERY
Detail	Capital project to construct 31 housing units at Ard na Greine, Bray, Co. Wicklow
Responsible Body	Wicklow County Council
Current Status	Expenditure Being Incurred
Start Date	February 2019
End Date	December 2023
Overall Cost	€9,533,847

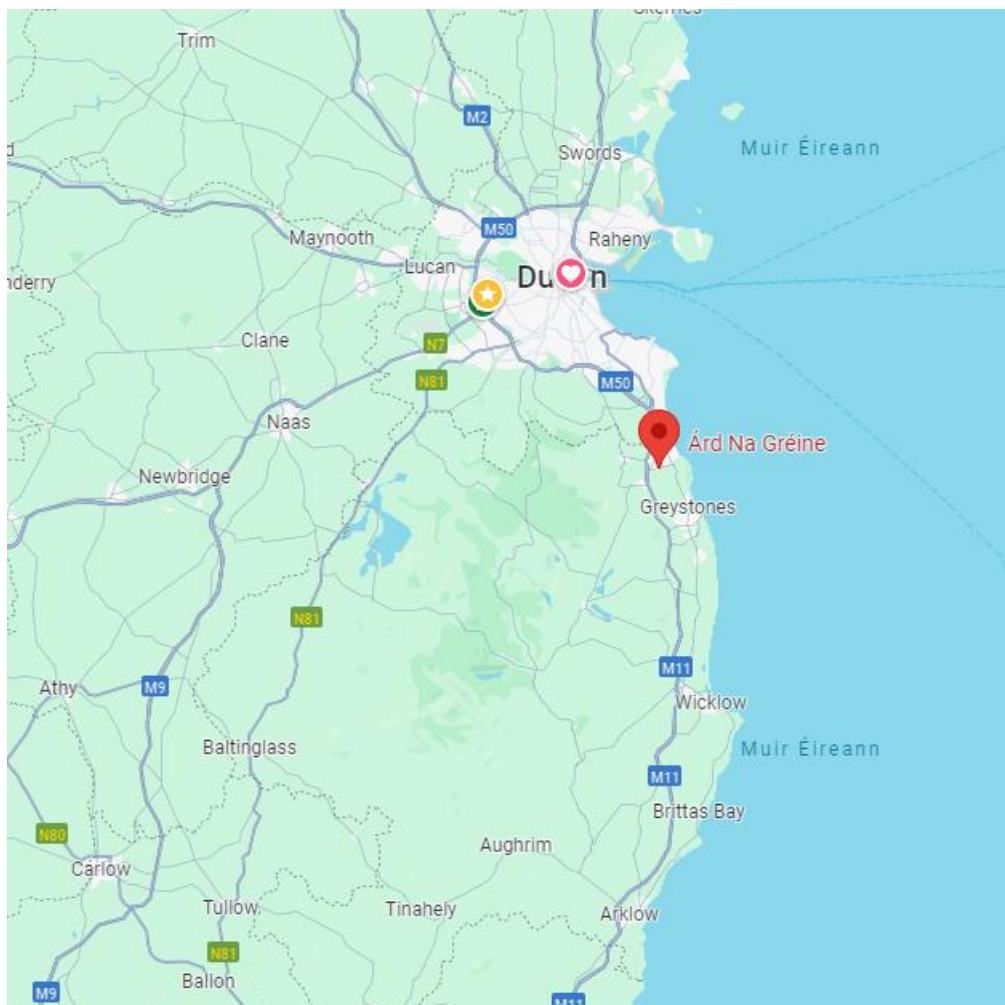
Project Description

This project involves the proposed construction of 31 housing units at Ard na Greine, Bray, Co. Wicklow as part of Wicklow County Council's Scheme for Rapid Delivery Housing. The housing development comprises of quality living accommodation for families in the form of three-bedroom, 5-person, 2 storey terraced houses and two-bedroom, 4-person, 2 storey terraced houses to cater for a diverse range of residents' needs, which sit comfortably in context with surrounding existing housing.

The overall site of 0.75 ha is located in Bray, less than 3km to the south of the town centre within a mixed-tenure, mixed-income residential neighbourhood.

Overall project costs being estimated at €9.5 million. The social development comprises:

Number	Description
21	Two Bed Units (2 Storey Units)
10	Three Bed Units (2 Storey Units)



Source: Google.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Housing Construction at Ard na Greine, Bray, Co Wicklow. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Rapid construction of modern quality housing for approved applicants on the housing waiting list. • The achievement of quality and value for money • To ensure that the houses under construction meet the housing needs of applicants 	<ul style="list-style-type: none"> • Funding of €9.5 Million • In-house project management and oversight • Technical fees and salaries. • Site investigation. • Staff back-up support of an administrative and technical nature 	<ul style="list-style-type: none"> • Preparation of costings and design plans as part of funding submission. • Procurement process for Construction and ancillary services • Financial Management of project re payments and recoupments • Budgetary Control activities regarding expenditure and variance analysis • Project oversight and governance • Allocation of Units 	<ul style="list-style-type: none"> • Modern, high quality housing units to address housing need. 	<ul style="list-style-type: none"> • The provision of good quality social housing • The enhancement of community within an existing residential area • Providing people with a home

Description of Programme Logic Model

Objectives: The objective of the Ard na Greine construction project is to provide 31 social houses which will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €9.5 million has been sought for the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 31 modern, high-quality homes to meet the needs of people on the social housing list

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Ard na Greine from inception to conclusion in terms of major project/programme milestones

April 2019	Stage 1 Approval received from Department
October 2019	Stage 2 Approval received from Department
March 2020	Stage 4 Approval received from Department (stage 3 approval not required for the design and build project)
July 2020	Appoint Successful Contractor
October 2020	Construction Commenced
February 2022	Completion
February/March 2022	Tenanted Houses
December 2023	Final account sent to Department

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Ard na Greine.

Project/Programme Key Documents	
Title	Details
1. Capital Appraisal	Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Bray area.
2. Stage 1 Approval letter	Approval in Principle with conditions, to proceed to stage 2
3. Stage 2 Approval letter	Stage 2 Approval with a revised budget granted to the department
4. Stage 4 Approval letter	Stage 4 approval to proceed to appoint successful tenderer granted by Department and revised all-in budget
5. Agresso Financial Management System	Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System.

Key Document 1: Capital Appraisal

The Housing Needs for the Bray Area were assessed. The units to be provided were calculated on land available at location and the identified housing need. The Capital Appraisal contains detailed information on, *inter alia*, the analysis of housing need, the design brief & proposal, the site constraints and site selection, the construction programme and project management arrangements and the costs and value for money considerations.

Key Document 2: Stage 1 Approval Letter

Stage 1 1 Approval in principle letter dated April 2019 for €8,567,946 granted by DHPLG with conditions and approval to proceed to stage 2 submission in relation to 31 units and approval to proceed to advertise for the services of the Architect Led Design Team. The project was given department reference N27/2/358 The approval outlined that projects must be submitted to the department at 4 critical stages for evaluation and approval:

Stage 1: Confirm approval for design expenditure

Stage 2: Access project prior to statutory approval

Stage 3: Approve detailed design; review pre-tender cost check – not required for this project

Stage 4: Review tender returns in advance of awarding the contract

The approval in principle also stated that no contract should be signed, or construction commence without completing each of the required stages and obtaining the prior approval of the Department at each stage. The letter stated that is served as Stage 1 approval and the at the council should proceed with the scheme.

Key Document 3: Stage 2 Approval Letter

A revised budget of €8,758,802 was granted by the department on 17 October 2019. The approval stated it was now in order to proceed with tendering the project subject to the Councils compliance with public procurement tendering procedures and confirmation/adherence on a number of conditions requested by the departments Architectural Advisor/Quantity Surveyor.

Key Document 4: Stage 4 Approval Letter

Stage 4 approval was received from DHLGH on 2 March 2020. A recommended all-in budget approval in the amount of €9,533,847 was approved. The approval stated that the department had no objection to the acceptance to the recommended tender for construction. A stage 3 approval is not required for the design and build project.

Key Document 5: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of payments will be in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for ARD NA GREINE, BRAY. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Preliminary Proposal Request including forms and Site Map	Request to the Department of Housing Planning and Local Government for Approval in Principle for the project	Available
Housing Need Assessment	To identify the need and scale of the housing requirement in the area.	Available
Planning Permission	Terms and conditions on which permission for the development is granted.	Available
Housing Section Reports	To ensure ongoing oversight of the project.	Available
Departmental Correspondences and Approvals	Ensure compliance with the strict criteria governing the process.	Available

Data Availability and Proposed Next Steps

The social dividend of the provision of projects such as this may be difficult to quantify as there are many intangible aspects to be considered however the wider societal benefits of providing modern housing in a sustainable context must be acknowledged.

The necessary data is available on file to evaluate this project. The main objective of this project is to provide accommodation to people on the housing list and to develop a sustainable inclusive community. The documents and reports that were accepted as part of the project are available. A full breakdown of the costs and expenditures can be obtained along with the QS reports and engineers certificates. The financial information is available from Agresso (financial management system).

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the ARD NA GREINE 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the concept, design and overview of the project. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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

It is considered that the necessary data and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Key documentation, as referred to earlier, is on file and is readily available. Wicklow County Council's Financial Management system is the repository for any supporting financial data.

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

Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated. It is further recommended that appropriate training and development be afforded to staff assigned to complex and high value projects.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the ARD NA GREINE, BRAY, CO WICKLOW

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The rapid delivery mixed development of 31 housing units as previously described.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: The scheme is being closely monitored and overseen by Wicklow County Council's Housing and Corporate Estate Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

9 Appendix 4: Audit Assurance Categories and Criteria

Assurance Category	Assurance Criteria
<p style="text-align: center;">Substantial</p>	<p>Evaluation Opinion: There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.</p>
	<p>Testing Opinion: The Controls are being consistently applied.</p>
<p style="text-align: center;">Satisfactory</p>	<p>Evaluation Opinion: There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.</p>
	<p>Testing Opinion: There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.</p>
<p style="text-align: center;">Limited</p>	<p>Evaluation Opinion: There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.</p>
	<p>Testing Opinion: The level of non-compliance put the system objectives at risk.</p>
<p style="text-align: center;">Unacceptable</p>	<p>Evaluation Opinion: The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.</p>
	<p>Testing Opinion: Significant non-compliance with the basic controls leaves the system open to error or abuse.</p>