

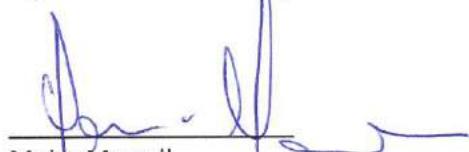
**Public Spending Code**  
**Quality Assurance Report for 2018**  
**Kerry County Council**

**To be submitted to**  
**National Oversight and Audit Commission (NOAC)**

## **Certificate**

This Annual Quality Assurance Report sets out Kerry County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on financial, organisational and performance related information available across the various directorates of the Council.

**Signature of Accounting Officer:**



Moira Murrell  
Chief Executive  
Kerry County Council

**Date:** 31<sup>st</sup> May 2019

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## Introduction

Kerry County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code for the 2018 financial year. 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.

The Public Spending Code was written specifically using terminology familiar to Government Departments. In order to inform the QA exercise for the Local Government Sector a Guidance Note (Version 3) was developed for the sector to provide interpretation from a Local Government perspective.

### Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5-step** process outlined below:

- **Step 1** – Compilation of an inventory of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2** - Publishing summary information on Kerry County Council's website of all procurements in excess of €10m; related to projects in progress or completed in the year under review. (The PSC originally required projects in excess of €2m to be published under this requirement but is now revised to €10m) 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.
- **Step 3** - Completing the 7 checklists contained in the PSC. Only 1 of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** - Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5** - Completing a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4 set out above.

## STEP 1 – Project Inventory

The project inventory presents a list of all projects/programmes with 2018 activity and which have a total project life cost of €500,000 or more. The inventory is presented showing the 3 stages as set out in the table below which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
<b>1</b>	Expenditure being considered	Current Expenditure programme - Increases over €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
<b>2</b>	Expenditure being incurred	Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects > €0.5m
<b>3</b>	Expenditure that has recently ended	Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects > €0.5m

The Project inventory, set out in the format described above, is included in Appendix A. The Inventory contains 178 Projects under the three stages and comprise of a total value of **€699.07m**. The following tables provide an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
	> €0.5m	> €0.5m	> €0.5m	€0.5m - €5m	€5m - €20m	Over €20m	
<b>Project Numbers</b>							
Expenditure Being Considered	4	-	-	42	5	-	51
Expenditure Being Incurred	47	-	68	-	-	-	115
Expenditure Recently Ended	-	-	12	-	-	-	12
<b>Totals</b>	<b>51</b>	-	<b>80</b>	<b>42</b>	<b>5</b>	-	<b>178</b>

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
	> €0.5m	> €0.5m	> €0.5m	€0.5m - €5m	€5m - €20m	Over €20m	
<b>Project Values €m</b>							
Expenditure Being Considered	6.86	-	-	79.32	29.73	-	115.91
Expenditure Being Incurred	140.25	-	347.65	-	-	-	487.90
Expenditure Recently Ended	-	-	95.26	-	-	-	95.26
<b>Totals</b>	<b>147.11</b>	-	<b>442.91</b>	<b>79.32</b>	<b>29.73</b>	-	<b>699.07</b>

## STEP 2 - Summary of Procurements in excess of €10m

In compliance with the requirement to publish all procurements in excess of €10m on our website I can confirm that Kerry County Council did not have a single procurement of €10m or more for the 2018 financial year and therefore was not required to publish.

## STEP 3 - Checklists

Step 3 of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklist 1 captures general information while Checklists 2, 4 and 6 are related to Capital Projects and checklists 3, 5 and 7 are Revenue Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined below have been completed and can be found in [Appendix B](#) of this document.

1. General Obligations Not Specific to Individual Projects/Programmes.
2. Capital Projects or Capital Grant Schemes Being Considered.
3. Current Expenditure Being Considered
4. Capital Expenditure Being Incurred
5. Current Expenditure Being Incurred
6. Capital Expenditure Completed
7. Current Expenditure Completed

## Findings on Completion of Checklists

While the responses included in the Checklist indicate a satisfactory level of compliance there are indications that there is room for improvement in certain aspects of the requirements. However, no specific serious issues/concerns were evident during the completion of this element of the QA exercise.

### STEP 4 - In-Depth review of a sample number of projects

Step 4 of the Quality Assurance Process involved the examining of a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

#### Internal Audit In-Depth Checks

The PSC requires Kerry County Council to carry out an independent quality assurance procedure. Step 4 of the process entails the carrying out of in-depth checks on a small sub-set of projects to ensure compliance practices in place within the organisation are of a high standard.

Criteria have been outlined in the PSC that must be considered when selecting projects for in-depth review. These are: -

- Capital Projects: Selected projects must represent a minimum of 5% of the total value of all capital projects on the project inventory
- Revenue Projects: Selected projects must represent a minimum of 1% of the total value of all Revenue expenditure on the inventory.
- The minimum percentages are an average over a three-year period.

Kerry County Council has carried out in-depth checks on projects representing 9% of the total value of 2018 Capital Project Inventory. A subset of library expenditure was also checked. Total Library & Archival Services expenditure represents 2.31% of 2018 Revenue Inventory. On a 3-year rolling average basis, the full costs of projects subject to checks since 2016 represent 5% approx. of Capital Inventory and 2% approx. of Revenue Inventory.

The following projects were the subject of in-depth checks: -

Project reviewed	Inventory	Status	Value
N69 Listowel By Pass	Capital	Expenditure Being Incurred	€ 40.80m
N8/2/502 Ardbhearna Housing Construction	Capital	Expenditure Being Incurred	€ 4.25m
N8/2/531 Ballyrickard Housing Construction	Capital	Expenditure being Considered	€ 5.17m
Operation of Library and Archival Services  (Subset of Expenditure – Book Fund was subject of check)	Revenue	Expenditure Being Incurred	€ 3.40m  (value of Book Fund - € 275,000)

Reports on the checks, in the required template format, have been completed and submitted to Senior Management. Below are the summary and conclusion sections for each project:-

#### **Operation of Kerry Library & Archival Services**

The objective of the Kerry Library & Archival Services is to provide library service of equal quality for all which fosters reading, provides information and supports culture, recreation and education. The full cost of the programme is €3.7m.

For the purposes of the check of the Library Services, a subset of library expenditure - the book fund was selected for further review by management. The book fund is valued at € 275,000. As part of this check, Internal Audit met and spoke with Library staff, reviewed documentation, examined databases and spot checked a randomly selected sample of invoices. Management and governance arrangements, decision making, controls and procedures were considered.

Internal Audit concluded that there is evidence that the Book Fund is managed. Governance arrangements are in place and control processes support compliance with the Public Spending Code – segregation of duties, clear approval authority.

Internal Audit has formed the view that enhancement of some existing controls and a review of procedure manuals would strengthen the system and has made recommendations to this effect.

#### **N69 Listowel By-Pass**

The objective of the N69 Listowel Bypass is to provide a bypass route around Listowel to improve journey times, reduce congestion and facilitate economic and tourism development in the area. The primary input to the programme is capital funding provided by Transport Infrastructure Ireland (TII). Other inputs include Kerry County Council staff time, TII staff time, expert advice, consultants, technology, materials, equipment, project brief.

Internal Audit carried out an extensive examination of documentation including files, reports, minutes of meetings, e-mail records, tendering and procurement documentation, monitoring and progress reports. Consideration was also given to project management structures and processes. The review demonstrated a high level of compliance with the principles of the public spending code - appraisal, planning/design.

Internal Audit is satisfied that strong governance processes are in place, in conjunction with TII and the Department of Transport, Tourism & Sport (DTTAS), that ensure management and oversight. Decisions and approvals are documented; clear procurement processes are utilised and accord with Financial Policies and Procedures of Kerry County Council; there is strong evidence of assessment and consideration of options and risks; there is evidence of ongoing monitoring of progress - both financial and operational progress. The

records maintained by Kerry NRDO in relation to this project are substantial, clear, easily retrievable and legible.

As the project is still underway, it has not yet reached the stage of post project review. However, the aims and objectives of the project are clearly specified, and the information required to complete such a review, both quantitative and qualitative, is, for the most part, readily available to Kerry County Council.

#### **N 8/2/502 Ardbhearna Housing Construction Project**

The objective of the N 8/2/502 Ardbhearna Kenmare Project is to provide 22 modern and efficient housing units which will be used to address the identified social housing need in the area. The primary input to the programme is capital funding that is provided by the department. Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, the technical expertise to compile the drawings and layouts, and procures Building Contractor to construct the project.

Internal Audit carried out an in-depth check of N 8/2/502 Ardbhearna Kenmare Project. Expenditure is being incurred on this project, currently. As part of the check, Internal Audit met with key staff, reviewed documentation and examined a randomly selected sample of invoices and department recoupment claims. Internal Audit considered management and governance arrangements, decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures and the implementation of best practice.

Internal Audit has concluded that there is strong evidence that N 8/2/502 Ardbhearna Kenmare Project is actively managed with governance arrangements in place. There is evidence of Department oversight and public accountability via Municipal District meetings. There are control processes in place to support compliance with the Public Spending Code – segregation of duties, department oversight, regular performance review and maintenance of documentation.

#### **N 8/2/531 Ballyrickard Housing Construction Project, Tralee**

The objective of Ballyrickard Housing Construction Project is to provide 21 modern and efficient housing units which will be used to address the identified social housing need in the area. The primary input to the programme is capital funding provided by the Department. Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, technical expertise to compile drawings and layouts, and will procure consultants and Building Contractor to facilitate the construction of the project.

Internal Audit carried out an in-depth check of Ballyrickard Housing Construction Project which is at an early stage – it is currently awaiting Department Stage 2 approval and, for the purposes of PSC return, is categorised as expenditure under consideration. As part of the check, Internal Audit spoke with key staff and

reviewed documentation. Internal Audit considered management and governance arrangements, decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures and the implementation of best practice.

Internal Audit has concluded that there is evidence that Ballyrickard Housing Construction Project is actively managed with clear governance arrangements in place. There is evidence of Department oversight and there are control processes in place to support compliance with the Public Spending Code – segregation of duties, department oversight, management decision-making, performance review and maintenance of documentation.

## Conclusion

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

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Kerry County Council within the 2018 financial year.
- Kerry County Council has reported that it did not have a single procurement of €10m or more for the 2018 financial year and therefore is not required to publish.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed and further confirmed that there is, in general, compliance with the requirements of the Public Spending Code. Four projects were examined and resulted in 10 recommendations that encompass the enhancement of control processes.
- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Kerry County Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, Chief Executive

Overall the QA exercise has provided reasonable assurance to the management of Kerry County Council that the requirements of the Public Spending Code are being met.

It is acknowledged that continuous improvements are achievable in both the compliance at project level and in the QA exercise. The development of specific guidance in relation to the QA requirements from a local government perspective and the experience gained by staff completing the exercise for 2014, 2015, 2016, 2017 and 2018 will provide guidance and further clarification for continuing future compliance with the Public Spending Code requirements.

**Appendix A – Inventory of Projects and Programmes Over €0.5m - 2018**

**Kerry County Council - 2018 Inventory of Projects and Programmes over €0.5m**

The following contains an inventory of Expenditure on Projects/programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory table.

Local Authority	Project Description	Expenditure being considered			Expenditure recently ended			Comment
		Current > €0.5m	Capital Current > €0.5m	Capital Projects > €0.5m	Current > €0.5m	Capital Current > €0.5m	Capital Projects > €0.5m	
Kerry County Council	<b>Housing &amp; Building</b>							
	Capital Hsg Proj - Ballyrickard, Tralee (20 units)				5,171,609			
	Capital Hsg Proj - Congests, Tralee (26 units)				5,181,852			
	Interstate Land transfer				570,000			
	Capital Hsg Proj - Fahoneane, Tralee (8 units)				1,958,517			
	Capital Hsg Proj - Rathass, Tralee (6 units)				1,300,000			
	Capital Hsg Proj - Rock Road, Killarney (10 units)				2,453,659			
	Capital Hsg Proj - Ballie an Gharra, Listowel (12 units)				2,630,136			
	Capital Hsg Proj - Gortanullen, Kenmare (14 units)				3,068,952			
	Yoi Cluid Redwood Park, Athboyne Road, Tralee (17 units)				3,444,753			
	Yoi Kingdom Assoc - Hawley Park (16 units)				2,812,924			
	Yoi Cluid Mitchels Bohrbee Regeneration, Charners Place, Tralee				3,740,235			
	Approved Hsg Body - Presentation Convent, Rathmore (4 units)				648,917			
	Deerpark Estate, Manorc, Tralee (4 units)				710,000			
	The Orchards, Kenmare				880,000			
	Capital Hsg Proj - Rental Tenancy Board Standards Project				975,000			
	Capital Hsg Proj - Ardmona, Killorglin (4 units)				790,500			
	Capital Hsg Proj - Kilorglin (4 units)				3,761,476			
	Capital Hsg Proj - Kilkenny, Tralee (2 units)				4,669,941			
	Capital Hsg Proj - Rathmore / Barraduff (20 houses)				1,575,076			
	Capital Hsg Proj - Courthouse Lane, Listowel (7 units)				2,988,727			
	Capital Hsg Proj - Ardmona, Killorglin (24 units)				1,175,247			
	Capital Hsg Proj - Pinewood, Killarney (6 units)				1,988,381			
	Capital Hsg Proj - Milltown, Bridewell (8 units)				13,370,871			
	Capital Hsg Proj - Lahercannon (6 units)				4,200,737			
	Capital Hsg Proj - Marconi Ave, Ballinceton (20 units)				4,669,940			
	Capital Hsg Proj - Convent Lands Ballonagh Tralee (28 units)				5,619,857			
	Capital Hsg Proj - Farranwilliam, Anfort (24 units)				5,629,060			
	Capital Hsg Proj - Ardbraccans, Kenmare (22 units)				4,254,118			
	Capital Hsg Proj - Dingle (20 units - Child)				3,535,137			
	Capital Hsg Proj - Park, Killarney (Phase 1)				599,688			
	Approved Hsg Body - The Parsonage Caherciveen (5 units)				657,719			
	Approved Hsg Body - 22 College Road, Cislard (4 units)				13,486,795			
	CALF - Straithain na Sallí, Dreen, Killarney (TAKC Child 61 units)				3,060,317			
	CALF Forest Park, Fortfield, Tralee (15 units)				4,210,000			
	CALF Dun Aod, Doon Road, Ballinceton (22 units - Respond)				4,551,850			
	CALF The Grove, Dingle (20 units - Child)				4,059,083			
	Dowes Road, Listowel (Respond)				2,011,161			
	Yoi Cluid Armagh House, Killarney (6 units)				2,661,823			
	CALF An Dún, Doon Road, Listowel (14 units)				1,552,775			
	Dromavalla, Ballyseedy				2,404,465			
	Yoi Cluid Caherreen West, Cislard GWS				1,907,400			
	Capital Hsg Proj - Turnkey Ard na Si, Lispole (10 units)				2,081,000			
	Capital Hsg Proj - Turnker Milltown (13 units)				833,794			
	Capital Hsg Proj - Bill Kinneir Road, Tralee				658,329			
	Capital Hsg Proj - Turnay Phase 4 (4 units)							
	Strategic Housing Land Purchase							
	Regeneration - Hawley Park Environmental Enhancement Works							
	Regeneration - Community and Enterprise Facility							
	Regeneration - Amenity Facility - Boing Club & Mitchell's Youth Project				2,052,340			
	Regeneration - Care of 11 Housing Units, Cill na Mhíleáistíoch & Traveller Accommodation 4 units				4,131,152			
	Regeneration - Mitchells Regen Triv Imp Sch (Phase 1A) Mitchells Ave				1,345,259			
	A01 Maintenance/Improvement of LA Housing							
	A02 Housing Assessment, Allocation and Transfer							
	A03 Housing Rent and Tenant Purchase Administration							
	A05 Administration of Homeless Service							
	A07 RAS and Leasing Programme							
	A08 Housing Grants							
	A09 Housing Grants							

Local Authority	Expenditure being considered	Expenditure being considered			Expenditure being considered			Expenditure in current year
		Current > €6.5m	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure Capital Grant Schemes	Capital Projects	Capital Projects Schemes	
Kerry County Council	Committee							
<b>Road Transport</b>								
<b>Cabinet/Local Government Strengthening</b>								
N70 Derrins								
Garlic Bridge								
N71 Five Mile Bridge & Cragglen Bridge								
N72 Killarney to Killorglin Flood Relief								
N70 & Bridges Ring of Kerry								
N69 Mountain								
N70 Creamery Cross								
N72 Ballydowney to Garroo								
N86 Annascaul to Gortbreaghae								
N22 Erranbane to Killarney Road Improvement Scheme - Planning & Feasibility Study								
N22 Lewis Road Junction								
Tralee By Pass Redrigelagh								
N23 Dwyer Bridge to Castleblane Bypass								
N69 Ustwenn Bypass								
N70 Stream to Blackwater Bridge (Ankall to Econ)								
N70 Killarney Bends Improvement Scheme 2012								
N70 Bracksharagh								
N70 Waterville to Ballybrack								
N70 Derreenafeen								
N70 Coolee to Glenbehy								
N70 Castlemaine to Milltown (Milltown Bypass)								
N72 Killorglin to Aiglentimprovement Scheme								
N72 Stagnonant Bends Improvement								
N86 Giarmazzaft Pavement								
N86 Tralee-An Daingean X7/05/4743								
N70 Dromcumma								
N70 Askehs to Killorglin								
Tralee Northern Relief Road								
Kerry , Cork, Clare Bridges Rehab								
Botharren na Gowain, Killarney								
Dingle Relief Road - Phase 4								
Tralee to Fenit Realignment								
N70 Cahirciveen Bridge to Deelin Bridge								
Waterville T/C to River Inny Bridge								
N71 Kenmare Place to Muckross Road								
N72 Forge X- Rathmore PS 2018								
Rock Road Car Park Killarney								
Infrastructure Improvements Road Restoration								
Infrastructure Road Restoration								
N69 to Moyane								
Erigid Kilpadogue to Killarney								
Irish Water Waterline Road Reinforcement								
Inner Relief Road Clash Cross-Dan Spring Road								
N69 Tarbert to County Boundary								
Releigh to Letterduffane								
N72 Port Road Pavement Improvement Scheme								
N70 Loher								
N71 Five Mile Bridge Killarney								
Regional Public Lighting LED Upgrade								
B61 NP Road - Maintenance and Improvement								
B62 NS Road - Maintenance and Improvement								
B63 Regional Road - Maintenance and Improvement								
B64 Local Road - Maintenance and Improvement								
B65 Public Lighting								
B69 Maintenance & Management of Car Parking								
B10 Support to Roads Capital Prog.								
B11 Agency & Recoupable Services								
Water Services								
C01 Operation and Maintenance of Water Supply								
C02 Operation and Maintenance of Waste Water Treatment								
C04 Operation and Maintenance of Public Conveniences								
C05 Admin of Group and Private Installations								
C06 Support to Water Capital Programme								
Development Management								

Local Authority	Expenditure being considered			Expenditure being deferred			Expenditure recently ended		
	Current > €1.5m	Capital €1.5m + €0.5m schemes > €1.5m	Capital Projects €5 - €20m	Capital Projects €20m +	Capital Grant Schemes	Capital Grant Schemes	Capital Projects		
Kerry County Council									Comment
Ballybunion Water Sports/ Activity Centre			1,000,000						
Mobile Observatory			800,000						
Valentia Transatlantic Cable Station Project			1,700,000						
Tralee Bay Eco Region			2,500,000						
Wild Atlantic Way Viewing Points									
Island of Gneeve, Tralee									
LEADER Animation Funding									
D01 Forward Planning									
D02 Development Management									
D03 Enforcement									
D05 Tourism Development and Promotion									
D06 Community and Enterprise Function									
D09 Economic Development and Promotion									
Environmental Services									
Knockencullif Burial Ground Killarney									
Burial Ground Development Programme									
Restoration of Historic Landfills									
Leachate Treatment and Discharge Project									
Infrastructural Works & Upgrading Transfer Stations/Civic Amenities									
Listowel Civic Amenity Site									
E01 Operation, Maintenance and Alteration of Landfill									
E02 Op & Mtn of Recovery & Recycling Facilities									
E04 Provision of Waste to Collection Services									
E05 Litter Management									
E06 Street Cleaning									
E09 Maintenance and Upkeep of Burial Grounds									
E10 Safety of Structures and Places									
E11 Operation of Fire Service									
E12 Fire Prevention									
E13 Water Quality, Air and Noise Pollution									
Recreation and Amenity									
Active Travel Tralee Phase 1									
Active Travel Tralee Phase 2									
South Kerry Greenways - It is expected that the costs will be substantially in excess of grant allocation from the DITAS due to the standard of the proposed scheme, the complexity of the project and the need for a CEO process. The planning application has been lodged with An Bord Pleanála and it is expected to have a decision by Q4 2019.									
Heck Walkway									
Tralee Fenit Railway Line									
Listowel - Killarney Greenway									
Smarter Travel Killarney									
Big River Trail, Tralee									
F01 Operation and Maintenance of Leisure Facilities									
F02 Operation of Library and Archive Service									
F03 Op, Mtn & Imp of Outdoor Leisure Areas									
F05 Operation of Arts Programme									
Agriculture, Education, Health and Welfare									
Cliff Road Rosslare									
Flood Relief Scheme									
Marine/Coastal Development									
OPW CREAM Funding									
G02 Operation and Maintenance of Ports and Harbours									
G04 Veterinary Service									
Miscellaneous Services									
Corporate Building Upgrade									
Opportunity Sites Development									
Purchase of Plant for Machinery Yard									
H03 Administration of Rates									
H09 Local Representation/Civic Leadership									
H10 Motor Taxation									
H11 Agency & Recoupable Services									

## APPENDIX B – CHECKLISTS OF COMPLIANCE

### Checklist 1 - General Obligations not specific to Individual Projects or Programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an ongoing basis, that appropriate people within the authority and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	3	2018 is the fifth year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Internal training provided to staff. Senior staff attended DPER training provided in Cork in April 2016. Guidance circulated annually to all relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. Recommendations notified to Senior Management Team for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – certified by CE, submitted to NOAC and published.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – required sample reviewed
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – in relation to qualifying projects
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	1 Completed
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes – in relation to qualifying projects.
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	2	The recommendations of PPRs are input into a process improvement system and inform future resource allocation decisions.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, in relation to qualifying projects. Projects in this category are at the very early stages of consideration
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with relevant body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In relation to qualifying projects
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes. In relation to qualifying projects
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	CBA was submitted to DTTAS for South Kerry Greenway
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	3	Yes, in all cases
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable for Local Government.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	On the basis that early stage project appraisal will highlight financial benefits.
2.14 Have steps been put in place to gather performance indicator data?	2	

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Relates to planned programmes
3.2 Are objectives measurable in quantitative terms?	3	All objectives set out relate to planned programmes and have identifiable outcomes as per Performance Indicators
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Submitted and approved as part of corporate budget process.
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Local Government Performance Indicators are set out by NOAC and the LGMA.
3.15 Have steps been put in place to gather performance indicator data?	3	Kerry County Council complies with the methodology of gathering information for Performance Indicators as set out by NOAC

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, for all projects where a contract has been awarded
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to coordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
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
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In the majority of cases Yes
4.7 Did budgets have to be adjusted?	2	In exceptional cases.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, this is a requirement.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National Performance Indicators are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific areas.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Budget performance monitoring in place.
5.5 Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
5.6 Are outcomes quantified on a regular basis?	2	Yes – Annual Reports, regular reports to the elected members & national Performance Indicators
5.7 Are unit costings compiled for performance monitoring?	2	Yes – where applicable
5.8 Are other data compiled to monitor performance?	3	Local Service Indicators developed
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Spending programme defined as part of the Annual Budget Process, and regular monitoring of budgets by Finance Dept and Budget Holders
5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of programmes/projects?	2	Efficiency Unit in place in Kerry County Council

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	1 complete.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	3	Yes
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018

Notes:

- (a) The scoring mechanism for the above tables is set out below:
  - I. Scope for significant improvements = a score of 1
  - II. Compliant but with some improvement necessary = a score of 2
  - III. Broadly compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) 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 for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFM/FPAs and post project reviews.

## Appendix C- Quality Assurance – In Depth Check Templates – 2018 Projects

- N69 Listowel By-Pass
- N 8/2/502 Ardbhearna, Kenmare- Construction of 22 houses for provision of Social Housing
- Expenditure incurred by Kerry County Library Services
- N 8/2/531 Ballyrickard, Tralee- Construction of 21 houses for provision of Social Housing

## Quality Assurance- In-depth Check

### **Section A: Introduction**

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

<b>Programme or Project Information</b>	
<b>Name</b>	N69 Listowel By-Pass
<b>Detail</b>	
<b>Responsible Body</b>	Kerry County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2006
<b>End Date</b>	To be determined by Funding made available by TII
<b>Overall Cost</b>	€40.8 million

### **Project Description**

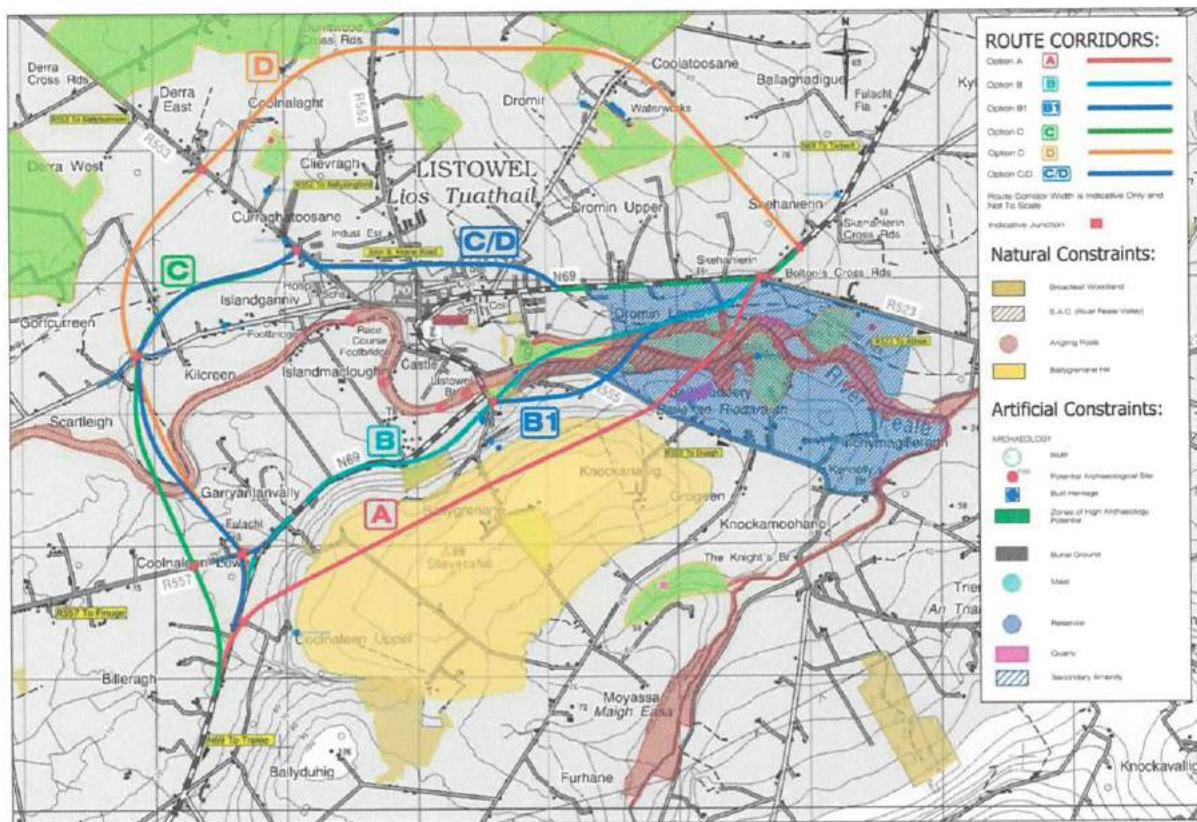
Listowel is situated on the N69 Tralee –Limerick National Secondary Route. It is the main access route to Limerick/Galway/Dublin for residents in North Kerry and provides a more locally accessible alternative to the N21 National Primary route between Tralee and Limerick. It is a popular route for tourists both for accessing the Killimer-Tarbert ferry and for its scenic views across the Shannon estuary.

The existing N69 travels through a busy retail area with significant pedestrian activity and generally bounded by car parking on one or both sides of the road. These factors contribute to slow moving traffic, having to yield or stop to accommodate pedestrian activity, parking cars, retail deliveries and other activities associated with a busy market town.

A Bypass of Listowel Town is proposed to improve the flow of traffic into and around Listowel, allowing for more effective traffic management solutions, alleviating congestion and improving journey times. This will stimulate development in Listowel and allow the tourism potential of the town to be realised with attractions becoming more accessible and enjoyable for the visitor.

The proposed N69 Listowel Bypass is a 5.95km western and northern bypass of Listowel Town centre and consists of 3.65km of new road, 2.3km of on-line improvement of the existing network and 1.5km of sideroad improvements at junctions.

#### Listowel Bypass Route Options



## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the N69 Listowel Bypass. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

1. Objectives	2. Inputs	3. Activities	4. Outputs	5. Outcomes
Reduce congestion in Listowel	Financial Resource Human Resource	1) Obtain TII approval to proceed with project 2) Carry out site investigations	Bypass of Listowel Town	Safe environment
Improve journey times through Listowel	Information Technology	3) Tender for Construction Contract		Improved access to North Kerry
Provide a safe environment for road network users and communities	Consultants & experts Project Brief	4) Assess tenders, award contracts 5) Monitor Progress on Contracts		Reduced journey times
Improve Road Alignment	Materials Equipment			Environmentally friendly Facilitate local economic and tourism development.

## Description of Programme Logic Model

**Objectives:** The objective of the N69 Listowel Bypass is to provide a bypass route around Listowel to improve journey times, reduce congestion and facilitate economic and tourism development in the area.

**Inputs:** The primary input to the programme is capital funding provided by TII. It is estimated that the project will cost €40.8m. Other inputs include Kerry County Council staff time, TII staff time, expert advice, consultants, technology, materials, equipment, project brief.

**Activities:** A number of key activities are carried out through the lifespan of the project – these include obtaining TII approval to proceed with the project; designing project requirements; undertaking public consultation; carrying out site investigations; preparing tender documents; organising & assessing tenders and awarding contracts; managing the implementation of the project; carrying out post project review.

**Outputs:** The planned output of the programme is a 5.95km bypass of Listowel Town.

**Outcomes:** The envisaged outcome of the programme is to provide a safe environment for road users and communities; reduce congestion in Listowel town; improved access to North Kerry & reduced journey times; facilitate economic and tourism development in the region.

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

The following section tracks the N69 Listowel Bypass from inception to conclusion in terms of major project/programme milestones

#### **Phase 1 - Scheme Concept & Feasibility Studies**

2010	Lidar Photographic Survey
2012	Route Selection
2013	Engineering Consultancy Services procured
	Environmental Impact Screening report
2015	Project Brief
	Environmental Impact Statement
	Cost estimate compiled
	Project Appraisal Report

#### **Phase 2 & 3 - Route Selection/ Design**

2016	Review of Proposed Bypass development by DEPR
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#### **Phase 4 - Statutory Process**

2017	Public Consultation
2017/2018	Consultancy Services – Archaeology, land valuation, Ground Investigations etc.
2018	Appoint PSDP

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N69 Listowel Bypass

Project/Programme Key Documents		Details	Quality of Document
Title			
1. Project Brief	2. Scheme Feasibility report 3. Project Appraisal report 4. Constraints report 5. Route Selection report 6. Road Development Design report 7. Cost Estimate 8. Drawings 9. Maps	Documents outline the scope of projects to be undertaken and provide information to allow tenders/estimates to be compiled, decisions to be taken etc.	Documents are clear, easy to read and well laid out. The content and structure of document is prescribed by TII
1. Instruction to tenderers 2. Specifications 3. EU Journal Notices 4. Tender Assessment Reports	1. Correspondence – Emails, letters (KNRDO/TII) 2. Approval letters 3. Managers Orders 4. Appointment letters 5. Acceptance letters	Documents outline the steps to be taken  These documents indicate the decisions made, approvals sought, appointments authorised, appointment offers made and accepted.	The Documentation is clear. It is well laid out – it outlines the background, the processes, the assessment results and the tender assessment report affirms the steps taken and the decision reached by the assessment panel.  The documentation is focused. It is clear, legible and contains approved decisions.

Steering Meeting Minutes		
TII Progress Meeting		
Ground Investigation Meeting Agenda	These reports affirm management overview/ governance /accountability	Records are concise; they summarise topics discussed or to be discussed, action items and assign responsibility for action items.
Topographical Survey meeting Agenda		
Minutes of Listowel MD Meeting	<p>These documents are used by Kerry NRDO to execute, monitor and control projects. It is an excel document, stored on a shared drive, and accessible to relevant staff with authorised access within Kerry NRDO. It also functions as a communication tool to ensure that relevant personnel are aware of the current project position.</p> <p>Expenditure Reports outline level of expenditure against budget and are used to manage financial performance and support grant recoupment claims</p>	<p>This is a comprehensive document that manages a project through key project milestones. It records financial and operational progress, it sets targets and measures performance against those targets. It also clarifies roles and responsibilities of all parties to the project. It is a well maintained, current and dynamic document. It is easily navigated and logically ordered to reflect the stages of project management. It operates as a communication tool.</p> <p>Reports are standard financial reports from the Agesso Financial System. They outline budget and expenditure. They are clear and serve the purpose for which they were intended.</p>
Invoices		
TII Recoupmment Claims		
Delegation/ Chief Executive Orders	Order of Chief Executive awarding maintenance and repair contracts	Chief Executive Orders are brief and clear. They outline the decision and the amount of the contract awarded. They are accompanied by a recommendation. Orders are signed by relevant manager, Chief Executive or approved officer.
Change Orders		

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N69 Listowel Bypass. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Number travelling on the road	Access impact of project on road usage & accessibility of North Kerry/ Limerick	Yes – traffic count can be carried out
Travelling Time	Assess impact of project on travelling time	Yes – journey times can be measured
No. of Accidents on road	Assess impact of project on road safety	These statistics are compiled by Road Safety Authority. There is a time delay in their publication and, as a result, they may not be available at the time of carrying out the formal Post Project review for TII
Consumer Feedback	To assess quality of life improvements – improved accessibility, promoting environmentally friendly methods of travel, impact on business and tourism,	Yes – from municipal area meetings, public representatives, local business and sports/ fitness organisations and fora.

#### **Data Availability and Proposed Next Steps**

As can be seen from the table above, quantitative data to assess volume, time, safety can be obtained when required. Qualitative information on the impact of the programme on the quality of life, economy and tourism within the region is obtained from elected representatives at Municipal District meetings, through local contacts with sports & recreational, business and tourism interests in the area.

The next steps for Kerry County Council will be to continue and progress the programme of works – proceed to construction phase

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

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The following section looks at the key evaluation questions for N69 – Listowel Bypass 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)**

Based on information supplied at audit, Internal Audit has formed the opinion that the N69 Listowel Bypass complies with the standards of the public spending code. There is strong evidence of planning, appraisal, operational management, decision making and oversight/ governance. Value for money is realised through use of competitive procurement processes for acquisition of specialist and expert services. DPER has assessed the Economic Cost Benefit Analysis for compliance with the public spending code.

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

A post project review will be carried out when the project is complete. Data and information required to carry out this review can be obtained with a little extra cost and effort.

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

It is noted that the controls required by TII when making an electronic grant claim is not as stringent as good practise would require. Unlike other types of grant claims, there is no requirement for a sign off/ review of a claim by NRDO management before making a claim. The Claim declaration is completed by a staff officer, cross checks are carried out by Finance and Roads. To ensure oversight of the claim content, it is recommended that senior management should review and sign off on the claim before submission.

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

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The following section presents a summary of the findings of this In-Depth Check on the N69 Listowel Bypass.

### **Summary of In-Depth Check**

Internal Audit carried out an extensive examination of documentation incl. files, reports, minutes of meetings, e-mail records, tendering and procurement documentation, monitoring and progress reports. Consideration was also given to project management structures and processes. The review demonstrated a high level of compliance with the principles of the public spending code - appraisal, planning/design.

Internal Audit is satisfied that strong governance processes are in place, in conjunction with TII and DTTAS, that ensure management and oversight. Decisions and approvals are documented; clear procurement processes are utilised and accord with Financial Policies and Procedures of Kerry County Council; there is strong evidence of assessment and consideration of options and risks; there is evidence of ongoing monitoring of progress - both financial and operational progress. The records maintained by Kerry NRDO in relation to this project are substantial, clear, easily retrievable and legible.

As the project is still underway, it has not yet reached the stage of post project review. However, the aims and objectives of the project are clearly specified, and the information required to complete such a review, both quantitative and qualitative, is, for the most part, readily available to Kerry County Council.

## 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	
<b>Name</b>	N 8/2/502 Ardbhearna, Kenmare
<b>Detail</b>	To construct 22 Houses in Kenmare to be used for the provision of social housing
<b>Responsible Body</b>	Kerry County Council
<b>Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2015
<b>End Date</b>	2019
<b>Overall Cost</b>	€4.254 million

## **Project Description**

To construct 22 housing units and all associated siteworks, including site clearance, site enclosures, drainage, site services, hard and soft landscaping, for the purposes of providing social housing to address local social housing need.



## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the N 8/2/502 Ardbhearna Kenmare. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

1. Objectives	2. Inputs	3. Activities	4. Outputs	5. Outcomes
Provide 22 social houses in Kenmare area to address the assessed social housing need in the area	<p>Financial Resource</p> <p>Human Resource</p> <p>Information Technology</p> <ul style="list-style-type: none"> <li>- Agresso Financial Management System</li> <li>Building Contractor</li> </ul> <p>Specialist Services e.g. Energy connections, Water/Waste water connections</p>	<p>Obtain Department Approval for the Project</p> <p>Compile Drawing, Layouts and Specifications</p> <p>Procure Building Contractor</p> <p>Supervise the construction &amp; delivery of the houses</p> <p>Arrange to pay contractor for work in accordance with contract terms</p>	<p>22 housing units built in accordance with the relevant building standards that are energy efficient</p>	<p>Reduced housing need in the Kenmare area</p> <p>Improved living conditions for 22 families in the Kenmare area</p> <p>Recoup expenditure from the department in accordance with the terms of the capital scheme.</p>

## Description of Programme Logic Model

**Objectives:** The objective of the N 8/2/502 Ardbhearna Kenmare Project is to provide 22 modern and efficient housing units which will be used to address the identified social housing need in the area.

**Inputs:** The primary input to the programme is capital funding that is provided by the department. Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, the technical expertise to compile the drawings and layouts, and procures Building Contractor to construct the project.

**Activities:** Key activities carried include 1) obtaining Department Approval for the project 2) compiling drawings, layouts and specifications 3) procuring building contractor 4) supervision of building programme, 5) paying contractor 6) recouping expenditure from department

**Outputs:** Having carried out the identified activities using the inputs, the output of the programme is the completion of 22 housing units for use in the provision of social housing and addressing the identified social housing need in the Kenmare area.

**Outcomes:** The envisaged outcome of the programme is the provision of 22 energy efficient housing units, a reduction in the level of social housing need in Kenmare and enhanced living conditions for 22 family units in the Kenmare area.

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

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The following section tracks the N 8/2/502 Ardbhearna Kenmare from inception to conclusion in terms of major project/programme milestones

1. Department Issue call for proposals for delivery of new Social Housing Units February 2015
2. Department issues approval in principle (Stage 1 approval) for construction of 22 Houses in Kenmare February 2016
3. Drawings, plans and costings compiled and submitted to the Department March 2016 – April 2017
4. Department review submissions, issues Stage 2/3 Approval and approval to proceed To tender April 2017
5. Tender Documents prepared and tender advertised April 2017 – September 2017
6. Tender Submissions assessed September 2017
7. Department Issues Stage 4 approval to acceptance of tender October 2017
8. Construction Contract signed November 2017
9. Construction commences December 2017
10. Construction substantially complete November 2018

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N 8/2/502 Ardbhearna Kenmare.

Project/Programme Key Documents		Quality of Document
Title	Details	
Housing Project Procedure Masterfile	Records the key steps in progressing project from site identification stage to project completion stage.	The document outlines the key elements of the project and assigns responsibility to a section and individual. It also provides a linkage to key documents relating got the project. The Masterfile is clearly laid out but is currently incomplete – the completion of tasks and dates of their achievement are not recorded.
Social Housing Approval Process	Dept of Housing, Planning & Local Government Social Housing Stage 4 Approval Process	Document is issued by department. It outlines the process and steps to be taken from Site identification to Contractor commencing on site. Document is clear, well laid out and uses arrows to guide reader through the process.
Department Approval Letters	Stage 1 – 5/2/2016 Stage 2/3 Approval – 12/4/2017 Stage 4 Approval – 6/10/2017	These letters outline the departments approval in principle to the scheme, approving the scheme design and the acceptance of the recommended tenderer.
SMT Action Agenda 7/11/2017 records CE & SMT approval to proceed to tender	CE & SMT approve proceeding of project to tender stage	Action Agenda briefly & concisely records the decisions of CE & SMT taken as SMT meeting 7/11/2017.
Capital Works Framework	Suite of best practice guidance, standard contracts and generic	Comprehensive and detailed suite of documents designed for national use.

	template documents to be used in public sector construction procurement	
Capital Works Management Framework	Details estimated costs for the construction project pre and post tender. Documents submitted to the department for Approval.	Documents are completed in accordance with department requirements.
Stage 3 – Social Housing Scheme All in Cost details (review pre-tender)		
Stage 4 All in Cost Details (review tender returns)		
Architectural Specification		
Civil & Structural Specification		
Architectural Preliminaries		
Drawings, Layouts		
Tender Document	Tender requirements,	
Report on Tenders	Tender assessment report including recommendation	Tender Documents laid out in prescribed format. Tender report is clear, comprehensive and signed by assessment team.
Letter of acceptance of tender – 20/11/2017		Letter is brief, concise and easily understood.
Health & Safety Documentation (H&S Plan, PSCS) & notifications to Health & Safety Authority re commencement of construction		Notifications completed in accordance with HSA prescribed format.
Public Works Contract for Minor Works – 22 Housing Units Contract Documents	Signed & Sealed Contract Documents between successful tenderer and Kerry County Council	H&S Plan is approved Standard Contract Documents used.

<b>Managers Orders</b>		Managers Orders are brief, concise, numbered and signed. They briefly record and outline the decision taken by management.
M 2017/916 – Appointment of Contractor	Record management decision-making	
M 2017/ 920 – Appointment of PSCS and Appoint PSCS		
M 2017/ 977 – Affix Seal to Contract and Appoint PSCS		
M 2017/663 – Appointment of PSDP		
<b>Claims for Payment – Contractors Invoice, QS recommendation, Senior Executive Architect Certificate of Payment,</b>	Documentation is clear, certification is present, back up is retained.	
<b>Claims to Department –</b>		
Recoupment forms certified by SEO (Contract costs, Professional Fees)		
Letter from SE, CIU recommending drawdown,		
Agrezzo Invoice for Claim		
Agrezzo Expenditure Report		
Letters from Department confirming release of payment		
<b>Meeting Minutes &amp; Agenda</b>	Meetings held between reps of contractor and Kerry County Council staff to review and monitor progress	Minutes are brief, recording attendance items discussed and actions to be taken,
- Prestart Meeting agenda & Minute		

- Site Meetings – Monthly Site Meeting Minutes, Site Managers reports,		
Photographic evidence of site inspections.	Photographs support site visit notes, they are clear and informative	
Certificate of Substantial Completion 29/11/2018	Certificate completed in prescribed format	
Notifications to Building Authority – Ancillary Certificate of Compliance Design Commencement Notice, Form of commencement notice for development, Ancillary Certificate of Compliance, design - completion	Certificate completed in prescribed format	
Diary extract of management meetings with department (quarterly), CE & Housing (bi weekly), fortnightly & weekly progress review meetings with SE (CIU)	Diary entries recording the schedule of meetings monitoring & reviewing progress	Diary confirms a meeting schedule and those due to attend meeting
Sample Progress Reports		
- Municipal District Meeting Report - Social Housing Current Expenditure Programme (used at section & management meetings)	Progress reports providing summary overview of position with projects,	Concise reports tailored to audience requirements.

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## **Section B - Step 4: Data Audit**

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The following section details the data audit that was carried out for the N 8/2/502 Ardbhearna Kenmare. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
No. of families on Social Housing waiting List in Kenmare	To determine level of Social Housing need in Kenmare	Available
Level of Housing Need categorised by property type (2-bedroom, 3 Bedroom)	To determine, at planning stage, composition of the housing units in the project (number, type)	Available
Level of expenditure	To monitor progress against budget.	Available
Claims to department & income	To ensure recoupment of expenditure	Available

### **Data Availability and Proposed Next Steps**

The data required to determine project need and manage the project is readily available. Both qualitative and quantitative data will be required to measure the required outcomes. The reduction in housing need will be available as housing need is continuously measured. Data to measure the improvement in living conditions is qualitative information that can only be sourced directly from tenants who have taken up occupancy of the properties or, indirectly, via public representatives. It will be possible for the Housing department to source this information, if required.

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

The following section looks at the key evaluation questions for Ardbhearna, Kenmare 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)**

Based on information supplied at audit, Internal Audit is satisfied that the N 8/2/502 Ardbhearna Kenmare project complies with the standards of the public spending code. There is evidence of an assessment of need for and operational management of the project – a senior executive architect is assigned to manage the project. Value for money is realised through 1) procurement processes – Capital Works Management Framework has been used to procure the Building Contractor 2) regular recorded meetings with site team to review progress, address issues, make timely decisions 3) use of Housing Project Procedure Masterfile to clarify/assign roles and responsibilities for each step of the project. As the project is not yet fully complete, a final account has not been agreed and a post project evaluation has not taken place.

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

Quantitative information on the impact of new social housing property on waiting lists is readily available. To measure outcomes such as impact on quality of life, qualitative data is required. This type of data may be obtained from new tenants if required.

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

Housing Project Procedure Masterfile should be fully completed to realise its potential as a management tool, a performance measure and an evaluation mechanism – it currently assigns responsibilities for tasks but details regarding the completion of all tasks are not recorded. Management has reviewed the Masterfile and confirmed that this has been implemented.

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

The following section presents a summary of the findings of this In-Depth Check on the Ardbhearna, Kenmare Project

### **Summary of In-Depth Check**

Internal Audit carried out an in-depth check of N 8/2/502 Ardbhearna Kenmare Project. As part of the check, Internal Audit met with key staff, reviewed documentation and examined a randomly selected sample of invoices and department recoupment claims. As part of the check, Internal Audit considered management and governance arrangements, decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures and the implementation of best practice.

Internal Audit has concluded that there is strong evidence that N 8/2/502 Ardbhearna Kenmare Project is actively managed with governance arrangements in place. There is evidence of Department oversight and public accountability via Municipal District meetings. There are control processes in place to support compliance with the Public Spending Code – segregation of duties, department oversight, regular performance review and maintenance of documentation.

## 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	
<b>Name</b>	Operation of Library and Archival Services (In-depth check carried out on Library Book Fund only)
<b>Detail</b>	Kerry County Council provides a library service to its membership through a network of 9 branch libraries, a mobile library service and a local history/archive service
<b>Responsible Body</b>	Kerry County Council
<b>Status</b>	Expenditure Being Incurred
<b>Start Date</b>	1/1/2018
<b>End Date</b>	31/12/2018
<b>Overall Cost</b>	€3.4 million (Expenditure subject of in-depth check - € 275,000)

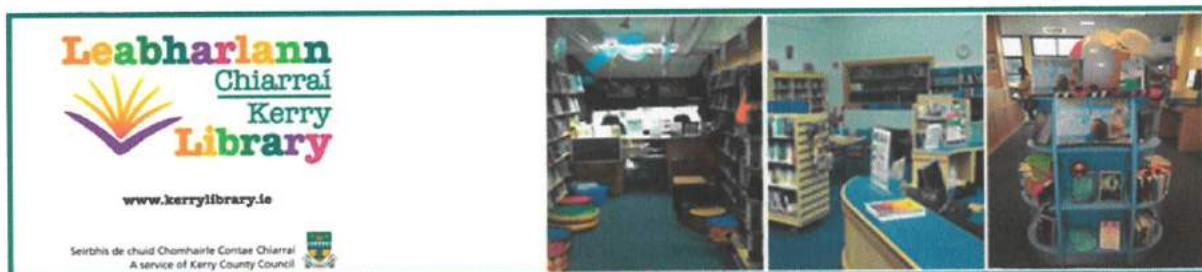
## Project Description

Kerry County Council operates 9 fulltime branch libraries throughout the county, a mobile library service that visits 96 communities and a dedicated local history and archives section. As part of its operations, the library provides books, audio-visual resources and on-line facilities and resources to its membership.

The following are some key statistics for the 2018 Kerry Library Services

No. of items borrowed:	603,054
No. of Visits:	451,055
Internet & Wi-Fi Sessions:	48,758
On Line Sources – Sessions;	97,674
Registered Members:	42,664

For the purposes of the in-depth check, management selected a subset of Library & Archival Services expenditure - The Library Book fund to be the subject of this report.



## Section B - Step 1: Logic Model Mapping

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

1. Objectives	2. Inputs	3. Activities	4. Outputs	5. Outcomes
Provide a book stock that meets the requirement of service users and which fosters reading, provides information and supports culture, recreation and education	Financial Resource  Human Resource  Information Technology	Manage inventory incl purchasing, lending, stock  - Agresso Financial Management System  - Sierra System  National Book Contract	Inventory of current, relevant books that are available for access by the public and schools.	Improved literacy levels in the community.

## Description of Programme Logic Model

*Objectives:* The objective of the Kerry Library Services is to provide a stock of books that meet the requirements of library service users and which fosters reading, provides information and supports culture, recreation and education

*Inputs:* The primary input to the book fund is revenue funding of € 275,000 provided by Kerry County Council. KCC provides staff resources to manage the Book fund, uses the Nationally agreed contract to procure library stock, purchases items of local interest from local suppliers and information technology systems to support and manage the process.

*Activities:* Key activities carried out include the purchasing, payment and lending of library resources.

*Outputs:* The output of the programme is a library inventory that is available and relevant to its membership.

*Outcomes:* The envisaged outcome of the programme is the provision of a book-stock that contributes to the literacy of the community where effective relationships have been developed with communities, schools, hospitals and other organisations and is responsive to the needs of the community.

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

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The following section tracks the Library Book fund from inception to conclusion in terms of major project/programme milestones

- |    |                             |                            |
|----|-----------------------------|----------------------------|
| 5. | Budget Estimates Agreed     | December 2018/January 2018 |
| 6. | Books purchased (Book Fund) | 2018                       |
| 7. | Invoices Paid               | 2018                       |
| 8. | Expenditure reviewed        | 2018                       |

### **Section B - Step 3: Analysis of Key Documents**

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Kerry Library Services – Book Fund.

Project/Programme Key Documents		Details	Quality of Document
Title			
Kerry Library Services Operational Plan 2018	Sets out key actions, work programme and performance measures for the Library Service.	The document is focused. It is clear, legible. It details the library objectives, the key actions required to deliver the objectives, the programme of work to be implemented and the performance measure.	
Draft Budget 2018 – Chief Executives Report	Sets out 2018 Budget priorities for Kerry County Council, including the Library Book fund	Report is detailed and informative. It outlines the budget allocation for each service and subservice within the local authority and includes commentary on key achievements and key issues that the budget allocation will address.	
Kerry Library Annual Report 2018	Report outlines 2018 activities and achievements	Report is formally published, well laid out, easy to read, varied content – a mix of pictures, commentary and statistics.	
Stock Rotation and Withdrawal Policy	Policy details stock rotation and withdrawal process	Policy is clear and includes outline of procedure. It is unclear when policy was reviewed and who reviewed the policy. Document issued by County Librarian.	
Procedure Manuals	Procedure manuals provide description of tasks	Procedure manuals are clear and contain information on last review. Some manuals are descriptive. Some manuals last reviewed in 2016.	
Sierra Training Manual			
Library Update Report to SPC	Reports summarise current key activities of the Library services	Report is brief, well laid out, easy to read and informative.	

Kerry Library Budget Submission 2018	Outlines the Library Services estimate of their funding requirement for 2018 Library Services including the bookfund	2018 funding requirement (incl Bookfund requirement) is clearly outlined. Supporting comments, reports and statistics included
Agresso Financial Reports Book Selection Spend Review	Expenditure Reports outline level of expenditure against budget and are used to manage financial performance	Reports are standard financial reports from the Agresso Financial System. They outline budget and expenditure. They are clear and serve the purpose for which they were intended.
Monthly Statistics Local Performance Indicator Returns	Pre-agreed suite of performance indicators of key library activities	Statistics are collected from source and presented in pre-agreed format – including information on items borrowed
Section Management Meetings – agenda, minutes	Agendas affirm the purpose of section management meetings, Minutes detail key discussions incl discussions on Bookfund, actions to be taken and the person responsible for undertaking the action.	All documentation is clear and concise.
Record of Date Books received Branch Diary	Record of daily occurrences incl. books received Policy/Procedure	Registers/ books contain information required to fulfil purpose for which it was intended.
Kerry Library Stock Selection 2018	Document assigns responsibility for areas of stock selection, outlines a process & budget by library	Document is clear, easily read. It is not apparent from the document who approved this process. Document issued by County Librarian.
National Book Tender Contract		Contract resulted from national tender process.

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#### **Section B - Step 4: Data Audit**

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The following section details the data audit that was carried out for the Library Services – Book Fund Check. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Usage of books & individual titles	Evaluate level of service usage, Manage stock	Readily Available in Main Library
Stock on hands	Stock levels	Readily available in Main Library
expenditure	Manage budgets, monitor expenditure	Readily available

#### **Data Availability and Proposed Next Steps**

The next steps for Kerry County Council will be to continue the expansion and development of the Sierra system, in conjunction with other Local Authorities and LGMA and to continue developing relationships with stakeholders and customers to support the Library Services in effective management of the book fund.

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

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The following section looks at the key evaluation questions for Kerry Library Services – management of book fund 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)**

Based on information supplied at audit, Internal Audit has formed the opinion that the Book Fund managed by Kerry Library Services complies with the standards of the public spending code. There is evidence of operational management, decision making and oversight/ governance of the fund. Value for money is realised through procurement processes – utilising National Book Contract.

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

Between Sierra system and the Agresso Financial Management System, it is anticipated that information will be available to support an evaluation of usage of titles purchased as part of book fund and expenditure. There is an information gap relating to the usage of books purchased by Local History Services that will require addressing in the future. Consumer feedback may need to be sought at the time of any such evaluation to assess impact of book fund and its success in achieving objectives.

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

Actions proposed by Internal Audit to strengthen governance and control are as follows: - procedures manual to be reviewed and updated –the review and sign off to be documented; Introduction of a rolling stock check on a sample of library items to provide assurance that the physical stock of titles purchased as part of book fund reflects the stock recorded on the Sierra System.

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

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The following section presents a summary of the findings of this In-Depth Check on the Kerry Library Services – management of Book Fund

#### **Summary of In-Depth Check**

Internal Audit carried out a check on the management of the book fund within Kerry Library & Archival Services. As part of this check, Internal Audit met and spoke with Library staff, reviewed documentation, examined databases and spot checked a sample of invoices. Consideration was also given to management and governance arrangements, decision making, controls and procedures.

Internal Audit concluded that there is evidence that the Library Service has governance arrangements in place to manage the Book Fund. There are control processes supporting compliance with the Public Spending Code – segregation of duties, assignment of responsibility, clear approval authority.

Internal Audit believes that enhancement of some existing controls and a review of procedure manuals would strengthen the system and has made recommendations to this effect.

## 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	
<b>Name</b>	N 8/ 2/ 531 Ballyrickard Housing Construction Project, Tralee
<b>Detail</b>	To construct 21 Houses in Ballyrickard, Tralee to be used for the provision of social housing
<b>Responsible Body</b>	Kerry County Council
<b>Status</b>	Expenditure Being Considered
<b>Start Date</b>	2018
<b>End Date</b>	2020
<b>Overall Cost</b>	€5.172 million (pending Stage 2 approval by DPH&LG)

## Project Description

To construct 21 housing units and all associated siteworks, including site clearance, site enclosures, drainage, site services, hard and soft landscaping, for the purposes of providing social housing to address local social housing need.



## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for Ballyrickard Housing Construction Project, Tralee. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

<b>1. Objectives</b>	<b>2. Inputs</b>	<b>3. Activities</b>	<b>4. Outputs</b>	<b>5. Outcomes</b>
Provide 21 social houses in Tralee area to address the assessed social housing need in the area.	<p>Financial Resource</p> <p>Human Resource</p> <p>Information Technology</p> <ul style="list-style-type: none"> <li>- Agresso</li> <li>Financial Management System</li> </ul> <p>Building Contractor</p> <p>Specialist Services e.g. Energy connections, Water/Waste water connections</p>	<p>Obtain Department PH&amp;LG Approval for the Project.</p> <p>Compile Drawings, Layouts and Specifications.</p> <p>Procure Architect and Quantity Surveying Services.</p> <p>Procure Building Contractor.</p> <p>Supervise the construction &amp; delivery of the houses.</p> <p>Arrange to pay contractor for work in accordance with contract terms.</p> <p>Recoup expenditure from the department in accordance with the terms of the capital scheme.</p>	<p>21 housing units built in accordance with the relevant building standards that are energy efficient.</p>	<p>Reduced housing need in the Tralee area.</p> <p>Improved living conditions for 21 family units in the Tralee area.</p>

## Description of Programme Logic Model

**Objectives:** The objective of Ballyrickard Housing Construction Project is to provide 21 modern and efficient housing units which will be used to address the identified social housing need in the area.

**Inputs:** The primary input to the programme is capital funding that is provided by the Department. Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, technical expertise to compile drawings and layouts, and will procure consultants and Building Contractor to facilitate the construction of the project.

**Activities:** Key activities to be carried out include 1) obtaining Department Approval for the project, 2) compiling drawings, layouts and specifications, 3) procuring building contractor, 4) supervision of building programme, 5) paying contractor, 6) recouping expenditure from Department.

**Outputs:** Having carried out the identified activities using the inputs, the output of the programme is the completion of 21 housing units for use in the provision of social housing and addressing the identified social housing need in the Tralee area.

**Outcomes:** The envisaged outcome of the programme is the provision of 21 energy efficient housing units, a reduction in the level of social housing need in Tralee and enhanced living conditions for 21 family units in the Tralee area.

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

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The following section tracks Ballyrickard Housing Construction Project, Tralee from inception to conclusion in terms of major project/programme milestones.

- |  |               |
|--|---------------|
| 9. Capital Appraisal Stage   | July 2018     |
| 10. Stage 1 Preliminary Investigations   | October 2018  |
| 11. Stage 2 (i) Design (Preplanning),<br>Stage 2 (ii) Scheme Design (Planning/detailed Design) | January 2019  |
| 12. Stage 3 Construction tender (Advertising, Evaluation, Award)                               | June 2019     |
| 11. Stage 4 Construction   | November 2019 |
|  | November 2020 |

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Ballyrickard Housing Construction Project.

Project/Programme Key Documents		Quality of Document
Title	Details	
Housing Project Checklist	Records the key steps in progressing project from site investigation stage to project completion stage.	The document outlines the key elements of the project and completion date of each element. The checklist is clearly laid out and in logical order. It is a comprehensive checklist that has potential to be further developed as a project management tool by including target dates for completion of each task, assigning responsibility for the completion of each task and inserting linkages to key documents e.g. DHPLG approval letters.
Capital Appraisal and Brief Report (June 2018)	Outlines Housing Need Analysis, alternative means to meet needs, preferred solution, proposed programme with estimated timeframes for delivery.	The document outlines the proposed programme. It is clearly presented, concise and well written. It includes an aerial photo of the site to give context to the report.
Department Approval Letters Stage 1 – 28/6/2018	This letter outlines the Departments approval in principle to the scheme, approving the progression to Stage 2 Design and outlining a recommended budget.	Document is brief, clear.
M/2018/977 – Appointment of Architect Led Design Team	Record management decision-making.	Managers Orders are brief, concise, numbered and signed. They briefly record and outline the decision taken by management.
M/2018/1255 – Appointment of Quantity Surveying Service		

	Action Agenda briefly & concisely records the decisions of CE & SMT taken at SMT meetings on 5/3/2018 and 17/07/2018.
SMT Action Agenda 5/3/2018 – approval for consultants for Tralee Housing projects	CE & SMT approve proceeding to external QS and Architect Led Design Services.
SMT Action Agenda 17/07/2018 - approval to proceed to external Quantity Surveying Services	The document provides details of the architect design services required and the surveys and investigations which are to be included in the contract.
Service Requirements – Consultants Brief for Architect led Design Team Consultancy services (May 2018)	Document is informative, concise, comprehensive and detailed.
Tender Document – Architect Led Design Consultancy Services.	Tender report is clear, comprehensive and signed by assessment team.
Tender opening report,	Management Recommendation Memo briefly summarises tender report, recommendation is clear and director approval is attached.
Report on Tender Evaluation, Management Recommendation and Approval.	Tender Documents laid out in prescribed format. Tender report is clear, comprehensive and signed by assessment team.
Letter of acceptance for provision of Architect Led design Team consultancy services – 11/12/2018	Tender requirements, Tender assessment report including recommendation.
Service requirement – Consultants Brief for Quantity Surveying Consultancy Services (July 2018)	The letter accepts the tender for consultancy services under the standard conditions of engagement for consultancy services.
Invitation to submit fee proposal/quotation for Quantity Surveying Services, Report on Quotations for QS Consultancy Services (Aug 2018), Management Recommendation and Approval,	The document provides a project overview – programme, timeline, delivery. It details the QS services required at Stages 1 to V of the project and provides instructions on the submission of quotations.
	Documents are clear, their purpose is evident, and the approval is documented by Director.

<p><b>Letter of Intent regarding QS Consultancy Services -2/10/2018</b></p> <p><b>Consultant's response 4/10/2018 confirming agreement with terms of briefing document.</b></p>	<p>Letters confirm that Kerry County Council sought documentation and assurances post review of quotations from lowest applicant, which were provided.</p>	<p>Content and purpose of both Kerry County Council's letter and response is clear.</p>
<p><b>Meeting Minutes &amp; Agenda</b></p> <ul style="list-style-type: none"> <li>- Pre-commencement Meeting (Oct 2018)</li> </ul>	<p>Meeting held between Kerry County Council and Consultants (Architect, QS)</p>	<p>Minutes are brief, recording attendance, items discussed, actions to be taken and assigns responsibility for action.</p>
<p>Architect recommendation to carry out alien invasive species survey and management approval to same. (Nov 2018)</p>	<p>Recommendation from Architect, Senior Executive Architect Approval to incur costs.</p>	<p>Purpose of the correspondence is clear.</p>
<p>Letter to Department (DHP&amp;LG) dated 3/5/2019 – Stage 2 Pre-Planning Submission</p>	<p>Documentation submitted for approval include drawings &amp; cost plan for € 5.172m.</p>	<p>Documents are clear, purpose of submission is clearly outlined. Detailed cost plan affirms revised costing of project.</p>

## **Section B - Step 4: Data Audit**

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
No. of families on Social Housing waiting List in Tralee	To determine level of Social Housing need in Tralee	Available
Level of Housing Need categorised by property type (2-bedroom, 3 Bedroom)	To determine, at planning stage, composition of the housing units in the project (number, type)	Available
Level of expenditure	To monitor progress against budget.	Available

### **Data Availability and Proposed Next Steps**

The data required to determine project need and manage the project is readily available. Both qualitative and quantitative data will be required to measure the required outcomes. The reduction in housing need will be available as housing need is continuously measured. Data to measure the improvement in living conditions is qualitative information that can only be sourced directly from tenants who have taken up occupancy of the properties or, indirectly, via public representatives. It will be possible for the Housing department to source this information, if required.

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

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The following section looks at the key evaluation questions for Ballyrickard Housing Construction Project, Tralee 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)**

Currently, Ballyrickard Housing Construction Project is in the early stages of the Capital Works Management Framework and, for public spending code purposes, it is at expenditure under consideration stage. Based on information supplied at audit, Internal Audit is satisfied that the Ballyrickard Housing Construction project complies with the standards of the public spending code for this stage in the lifecycle. There is evidence of an assessment of need for the project, and a staff member of the CIU is assigned to the operational management of the project. Department Approval has been received for Stage 1 Preliminary Stage of the project and Department approval is currently being sought to Stage 2

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

Quantitative information on the impact of new social housing property on waiting lists is readily available. To measure outcomes such as impact on quality of life, qualitative data is required. This type of data may be obtained from new tenants if required.

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

CIU should consider expanding the Housing Project Checklist to assign responsibility for the tasks that comprise the checklist and incorporate target timeframes to facilitate its use as a project management tool.

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

The following section presents a summary of the findings of this In-Depth Check on the Ballyrickard Housing Construction Project

### **Summary of In-Depth Check**

Internal Audit carried out an in-depth check of Ballyrickard Housing Construction Project which is at an early stage – it is currently awaiting Department Stage 2 approval and, for the purposes of PSC return, is categorised as expenditure under consideration. As part of the check, Internal Audit spoke with key staff and reviewed documentation. Internal Audit considered management and governance arrangements, decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures and the implementation of best practice.

Internal Audit has concluded that there is evidence that Ballyrickard Housing Construction Project is actively managed with clear governance arrangements in place. There is evidence of Department oversight and there are control processes in place to support compliance with the Public Spending Code – segregation of duties, department oversight, management decision-making, performance review and maintenance of documentation.