


Public Spending Code
Quality Assurance Report for 2019
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: 31st August 2020

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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 2019 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 2019 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
1	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
2	Expenditure being incurred	Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects > €0.5m
3	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 **202** Projects under the three stages and comprise of a total value of **€1,059m**. 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	
Expenditure Being Considered	8	-	-	36	16	3	63
Expenditure Being Incurred	47	-	75	-	-	-	122
Expenditure Recently Ended	-	-	17	-	-	-	17
Totals	55	-	92	36	16	3	202

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
	> €0.5m	> €0.5m	> €0.5m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being Considered	11.08	-	-	73.48	188.30	109.24	382.10
Expenditure Being Incurred	148.47	-	500.73	-	-	-	649.20
Expenditure Recently Ended	-	-	27.70	-	-	-	27.70
Totals	159.55	-	528.43	73.48	188.30	109.24	1,059.00

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 initiated a procurement process in 2019 for the Lohercannon Housing Construction Project where tenders were received in excess of €10m. The award of the contract was delayed due to Covid uncertainty. The contract has been awarded in August 2020 and details are being published on our website.

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 2.3% of the total value of 2019 Capital Project Inventory. A review of the 2019 SICAP programme was also undertaken, this expenditure represents 1% of 2019 Revenue Inventory. On a 3-year rolling average basis, the full costs of projects subject to checks since 2017 represent 5% approx. of Capital Inventory and 2% approx. of Revenue Inventory.

The following projects were the subject of in-depth checks for the 2019 PSC return: -

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

Project reviewed	Inventory	Status	Value
N 8/ 2/ 518 Lohercannon Housing Construction Project, Tralee	Capital	Expenditure Being Incurred	€ 15.6m
N70 Killorglin Town & N70 Tinnahally to Stealroe Pavement Improvement Project	Capital	Expenditure Being Incurred	€ 4.7m
Social Inclusion and Community Activation Programme 2019	Revenue	Expenditure Being Incurred	€1.6m

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: -

N 8/ 2/ 518 Lohercannon Housing Construction Project, Tralee

The objective of Lohercannon Housing Construction Project is to provide 61 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, KCC provides staff resources to monitor and manage the programme, technical expertise to compile drawings and layouts, and procured consultants and Building Contractor to facilitate the construction of the project.

Internal Audit carried out an in-depth check of Lohercannon Housing Construction Project – stage 4 approval was granted by the Department and the construction of the units is due to commence shortly. For the purposes of PSC return, the project is categorised as expenditure being incurred. As part of the check, Internal Audit spoke with key staff, reviewed documentation, examined a randomly selected sample of invoices and inspected the 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 evidence that Lohercannon 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.

N70 Killorglin Town & N70 Tinnahally to Stealroe Pavement Improvement Project

The objective of this project is to provide improved pavement facilities for pedestrians, provide a safe environment for communities and road network users and to facilitate economic and tourism development in the area. The primary input to the programme is capital funding provided by TII. Other inputs include KCC 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. A randomly selected sample of invoices and TII recoupment claims were also examined. 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, management and monitoring.

Internal Audit is satisfied that strong governance processes are in place, in conjunction with TII, 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.

The construction work has finished and a final account report is currently at draft stage. This report will include a review of the project, outline lessons learned and will provide guidance on any changes or improvements to be considered for future projects.

Review Management of SICAP (Social Inclusion and Community Activation Programme) 2019

The objective of this audit is to review the processes for the management of the SICAP programme in Kerry and to assess compliance with the requirements of the Public Spending Code.

Internal Audit carried out an extensive examination of documentation including files, reports, minutes of meetings, e-mail records, funding agreements with PIs, monitoring and progress reports and financial records using the Agresso Financial Management System. Submissions made by KCC requesting draw down of funds from Department of Rural and Community Development (DRCD) were also examined, along with payments made by KCC to the Programme Implementers (PIs). Consideration was also given to project management structures and processes.

The findings of the audit confirm that there is significant compliance with the requirements of the code. There is a management structure in place; there is strong evidence of management and oversight; there is guidance documentation; there are funding agreements in place with the PIs, communications with DRCD, Pobal, the SICAP Subgroup, and the LCDC. There were no issues of high risk identified.

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 2019 financial year.
- Kerry County Council initiated a procurement process for a housing construction project in 2019 where tenders were received in excess of €10m. The contract has been awarded in August 2020 and details are being published on our website.
- 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
- 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, 2018 and 2019 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 - 2019

Kerry County Council - 2019 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	Expenditure					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	being considered			Capital Expenditure > €0.5m	Expenditure being incurred > €0.5m	Expenditure recently ended > €0.5m	Capital Expenditure > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects > €0.5m
			Capital	Capital Projects							
Kerry County Council			€0.5 - €5m	€5 - €20m	€20m plus						
Housing & Building											
50 Houses at Cronins Wood, Killarney, Turnkey				13,498,951							
CALF Galvin Site, Barraduff, Killarney, CHI (56 Units)				13,160,000							
CALF Ard na Gréine, Milltown, Cluid (54 Units)				12,038,693							
CALF Cronin's Wood, Killarney, Tuath (43 Units)				11,606,950							
CALF Cahirdown Wood, Listowel, Cluid (38 Units)				8,288,000							
CALF Commons East, Ardferit, CHI (30 Units)				6,100,000							
CALF Lios Ard, Lisloose, Tralee, Cluid (28 Units)				6,100,000							
Matt Talbot Road, Denny Site				5,703,900							
CALF Sruthain na Saili, Dereen, Killarney (Phase 2), Cluid (22 Units)			4,650,000								
CALF Moanmore Castleisland, Cluid (14 Units)			3,050,433								
N8/2/555 Phase 5 Gortamullin Kenmare			2,984,573								
2019 CALF - Doon Road Lisloose Tralee Co Kerry			2,722,323								
CALF Dromcairn, Ballyseedy, Tralee, Cluid (12 Units)			2,580,000								
9 Houses at Marian Terrace, Ballyheigue Turnkey			2,129,000								
CALF Hunters Lodge, Tralee, Cluid (10 units)			1,700,000								
8 Apartments at Dromin, Listowel			1,560,000								
CALF Fir na Fiuise, Gortanora, Dingle, CHI (5 Units)			1,110,000								
5 Houses at the Writings, Listowel, Turnkey			892,500								
Capital Hsg Prog - Lohercannon (56 units)								15,613,952			
CALF -Turnkey Project at Direen, Killarney- 61 Units -Cluid								13,486,795			
CALF -59 apartments at Oakwood, Killarney -Cluid								9,250,020			
26 units Crogorts, Tralee								6,978,034			
Capital Hsg Prog- Convent Lands Balloonagh Tralee (28 units)								5,619,858			
Capital Hsg Prog- Farranwilliam, Ardferit (24 units)								5,376,738			
Capital Hsg Prog - Rathmore / Barraduff (20 houses)								5,033,585			
20 Units , Woodview Place Tarbert								4,779,244			
CALF The Grove, Dingle (20 units - Cluid)								4,551,850			
N8/2/531 Ballyrickard, Tralee (20 Units)								4,519,094			
Capital Hsg Prog- Marconi Ave, Ballybunion (20 units)								4,480,444			
Regeneration - Cres of 11 Housing Units , Croilar na Mhistealosh & Traveller Accommodation 4 Units								4,478,382			
Capital Hsg Prog - Ardbheama, Kenmare (22 units)								4,254,118			
Respond O'Dowd's Rd, Listowel Cap Assistance								4,175,609			
2019 Acquisitions - Mitchels Road, Tralee (Cluid 18 units)								3,988,935			
Capital Hsg Prog - Killeen, Tralee Housing Scheme								3,767,476			
Capital Hsg Prog - Park, Killarney Phase 1 Scheme								3,510,888			
12 Units at Marconi South, Ballybunion								3,257,889			
Phase 4 - 14 units Gortamullin, Kenmare								3,200,559			
10 Units Rock Road, Killarney								3,090,662			
Capital Hsg Prog - Ardmoniel, Killorglin (14 units)								2,888,727			
Hawley Park Ph2 Mitchels Road (KVH) Tralee								2,864,490			
12 Units @ Baile an Gharrai, Lixnaw								2,428,864			

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure currently under		
	Current	Capital Grant Schemes > €0.5m	Capital			Current Expenditure	Capital Grant in Progress	Capital Projects	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects
	> €0.5m		€0.5 - €5m	€5 - €20m	€20m plus						
Kerry County Council		€0.5m		€5 - €20m	€20m plus						
Capital Hsg Prog - Milltown, Bridewell (8 units)								2,011,836			
8 Units @ New Ste Rahoonane								1,810,831			
6 Units at Rusheen, Ballylongford								1,804,270			
Capital Hsg Prog - Courthouse Lawn, Listowel (7 units)								1,691,509			
Irish Soc for Autism Capital Assist Scheme								1,552,775			
Capital Hsg Prog- Pinewood, Killarney (6 units)								1,175,247			
CALF Co-Op Hsg Irl- 4 Units at Deerpark Avenue								710,000			
CAS - 22 College Road, Castleisland (Kerry Emigrants)								657,119			
CAS -4 Units at Presentation Convent Rathmore, Social Action Group								648,917			
CAS Parsonage Caherciveen Construction of 5 Units								599,689			
CAS NO 2,3,5 Oakview Village Dev St John of Gods Tralee								547,162			
CALF - Killeen, Abbeydorney Road, Tralee 17 units - CLUID											3,444,753
CALF -15 no social housing units at Fortfield, Killerisk, Tralee											3,060,317
2019 CALF Co-Operative Housing Ireland -Gortanora Dingle 9 units											1,939,091
Mitchels Regen Env Imp Sch (Phase 1A Mitchels Ave)											1,340,824
2019 Co-Operative Housing/4 units at Killowen Kenmare											880,000
Turnkey - 45,46 & 47 Ardmoneil Heights, Killorglin											790,500
Part V- 202, 206, 207 Beech Court, Beech Road, Killarney											563,102
Regeneration - Community & Enterprise Facilities			2,500,000								
Boxing Club & Mitchel's Youth Project								3,000,000			
Hawley Park Environmental Enhancement Works								619,806			
Strategic Housing Land				10,000,000							
Interstate Land Transfer (Killarney)			570,000								
A01 Maintenance/Improvement of LA Housing						6,704,108					
A02 Housing Assessment, Allocation and Transfer						1,283,530					
A03 Housing Rent and Tenant Purchase Administration						1,365,712					
A05 Administration of Homeless Service	1,266,295					3,461,907					
A06 Support to Housing Capital & Affordable Prog.						1,611,697					
A07 RAS and Leasing Programme	2,432,475					11,891,167					
A08 Housing Loans						1,936,470					
A09 Housing Grants						3,505,459					
Road Transportation and Safety											
N71 Fivemile Bridge & Cromglan Bridge			3,500,000								
N70 Creamery Cross			2,895,000								
N70 Five Bridges Ring of Kerry			2,500,000								
N70 Derreens			1,995,000								
Tralee By Pass Bealagrellagh								93,380,000			
N69 Listowel ByPass								69,470,000			
N86 Tralee-An Daingean KY/09/4743								15,000,000			
N86 Ballynasare Lr to Annascaul and Doonore South to Camp								19,000,000			
N70 Sneem to Blackwater Bridge (Ankail to Doon)								17,825,000			
Tralee Northern Relief Road								14,140,000			
N70 Kilderry Bends Improvement Scheme 2012								12,229,970			
Lispole to Mountoven								11,500,000			
Kerry , Cork, Clare Bridges Rehab								9,457,141			
N70 Castlemaine to Milltown (Milltown Bypass)								5,000,000			

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant Schemes > €0.5m	Capital			Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects
	> €0.5m		€0.5 - €5m	€5 - €20m	€20m plus						
Kerry County Council											
Key Capital Projects											
N70 Brackaharagh									4,972,000		
N72 Stagmount Bends Improvement									4,950,000		
N70 Killorglin Town & N70 Tinnahally to Stealroe Pavement Improvement Project									4,783,390		
N70 Coolroe to Glenbehy									4,600,000		
N22 Lewis Road Junction									4,560,120		
N72 Killorglin to Anglont Improv. Scheme									3,871,670		
N22 Farranfore to Killarney Road Improvement Scheme - Concept & Feasibility Stage									3,500,000		
N70 Waterville to Ballybrack									2,781,108		
N69 Mountcoal									1,524,037		
N23 Dysert Bridge to Castleisland Bypass									755,000		
Caherleheen Pavement Strengthening									669,033		
N86 Gleannagalt Pavement									626,519		
Dingle Inner Relief Road (Phase 5)			4,500,000								
KY/20/18884 N72 Rathmore P.S. 2020			2,500,000								
N69 Main St to Kerry Foods (Ballygrenane, Listowel) Pavement Prog.			2,000,000								
N69 Upr. Church St. Listowel Pavement Prog.			1,300,000								
Tralee to Fenit Realignment - Phase 1									4,380,000		
KY/18/16562 Waterville TC to River Inny Bridge									3,500,000		
N71 Carhooeengar to Kenmare Square									2,800,000		
N71 Kenmare Place to Muckcross Road									2,450,000		
(KY/19/18745) Clash Cross to Ballymullen									2,300,000		
Tullahinnel Wind Farm-Tarbert									763,000		
Gas Networks Ireland - N69 to Moyvane									636,000		
Eirgrid Kilpadogue to Kilmorna									854,039		
2016 SIG Dingle Inner Relief Road PH4 (III)											3,895,210
N70 Carhan Bridge to Deelis Bridge											1,964,230
Rock Road Car Park, Killarney											1,100,000
IW Mountain Stage Road Restoration '16											1,215,859
KY/18/16565 N72 Forge X - Rathmore P.S. 2018											886,000
Cordal Windfarms Road Restoration 2016											785,000
KY/18/16564 N72 Barraduff West P.O.											640,000
B01 NP Road - Maintenance and Improvement						1,128,302					
B02 NS Road - Maintenance and Improvement						2,455,413					
B03 Regional Road - Maintenance and Improvement	1,542,140					7,113,954					
B04 Local Road - Maintenance and Improvement	2,625,784					23,656,883					
B05 Public Lighting						2,223,223					
B07 Road Safety Engineering Improvement						536,608					
B09 Maintenance & Management of Car Parking						2,036,023					
B10 Support to Roads Capital Prog.						3,411,688					
B11 Agency & Recoupable Services						871,422					
Water Services											
C01 Operation and Maintenance of Water Supply						7,337,340					
C02 Operation and Maintenance of Waste Water Treatment						2,802,731					
C04 Operation and Maintenance of Public Conveniences						959,898					
C05 Admin of Group and Private Installations	651,791					662,011					
C06 Support to Water Capital Programme						1,098,153					
Development Management											
Killarney Public Realm Improvement				16,255,824							

Local Authority	Expenditure being considered					Expenditure being allocated			Expenditure recently ended		
	Current	Capital Grant Schemes >	Capital			Provisional Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	> €0.5m		€0.5m	€0.5 - €5m	€5 - €20m						
Kerry County Council					€20m plus						
Public Services (2020)											
Killarney Smarter Travel/Traffic Alleviation Measures					23,349,160						
Killarney Arts, Cultural Heritage Experience & Glebe Craft Quarter			1,031,938								
Tralee Public Realm Development					13,198,956						
Tralee Town Centre Regeneration Projects					13,408,510						
Tralee Innovation Office Development (Island of Geese)					12,246,933						
Tralee Heritage & Cultural Quarter Development					9,891,300						
Tralee Destination Town			667,000								
Caherciveen Masterplan					20,000,000						
Milltown Centre Enhancement Works			2,000,000								
Island of Geese Public Realm									3,200,000		
Tralee Pavements Phase 2									3,340,000		
Valentia Transatlantic Cable Station									1,720,000		
Killarney Inner Relief Road									1,250,000		
Wild Atlantic Way Viewing Point Development			1,000,000								
Blasket Landing Facility			1,000,000								
Aras Phadraig Opportunity Site Development					50,890,398						
D01 Forward Planning						702,841					
D02 Development Management						2,754,700					
D03 Enforcement						958,544					
D05 Tourism Development and Promotion						1,381,794					
D06 Community and Enterprise Function		711,364				6,372,695					
D09 Economic Development and Promotion		1,343,921				3,212,876					
Environmental Services											
Listowel Civic Amenity Site			2,000,000								
Kerry Landfill Remediation Works					16,800,000						
Leachate Treatment and Discharge Project			1,200,000								
Burial Ground Development Programme			1,000,000								
Knockenduff Burial Ground Killarney									1,500,000		
E01 Operation, Maintenance and Aftercare of Landfill						2,602,637					
E02 Op & Mtce of Recovery & Recycling Facilities						1,109,413					
E04 Provision of Waste to Collection Services						623,874					
E05 Litter Management						645,998					
E06 Street Cleaning						2,979,910					
E09 Maintenance and Upkeep of Burial Grounds						1,239,009					
E10 Safety of Structures and Places						1,215,310					
E11 Operation of Fire Service						5,965,727					
E12 Fire Prevention						544,726					
E13 Water Quality, Air and Noise Pollution						858,080					
E15 Climate Change and Flooding		501,255									
Recreation and Amenity											
Tralee Amenity Enhancement			3,188,500								
Amenity & Trail Improvement			735,000								
Development of Wild Atlantic Way Beach Facilities			2,250,000								
Flesk Cycleway			575,000								
Killorglin Parking and Amenity Works			600,000								
Kenmare Outdoor Amenity Development incl Access & Parking			600,000								
Active Tralee Phase 1											3,561,915
Glenbeigh to Cveen Greenway Ph2+3									18,539,339		
Caherciveen to Reenard Pt Fertha Ph1									2,082,926		

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant Schemes > €0.5m	Capital			Public Expenditure	< €0.5m	> €0.5m	Current Expenditure	> €0.5m	Capital Projects
	> €0.5m		€0.5 - €5m	€5 - €20m	€20m plus						
Kerry County Council											
It is expected that the costs of the South Kerry Greenways above will be substantially in excess of grant allocation from DTTAS due to the standard of the proposed scheme, complexity of the project and need for CPO Process.											
Listowel-Limerick County Bounds Greenways								4,518,582			
Tralee-Fenit Greenway								3,873,985			
F02 Operation of Library and Archival Service						3,591,262					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						3,237,485					
F05 Operation of Arts Programme						1,232,312					
Agriculture, Education, Health and Welfare											
OPW CFRAM					35,000,000						
Cliff Road, Rossbeigh											1,129,418
Rossbeigh (Rock Revetment) OPW 2018											503,398
G02 Operation and Maintenance of Piers and Harbours						1,361,453					
G04 Veterinary Service						804,859					
Miscellaneous Services											
Climate Change/Green Initiatives - Buildings & Plant			5,000,000								
Local Authority Buildings Upgrade			3,000,000								
H03 Administration of Rates						8,067,537					
H09 Local Representation/Civic Leadership						3,709,259					
H10 Motor Taxation						1,091,442					
H11 Agency & Recoupable Services						4,156,899					

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	2019 is the sixth 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	There were no PPRs completed in 2019, completions have been delayed due to Covid 19. It is expected that 7 PPRs will be completed by end of November 2020.
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	Projects at early stage of consideration
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	
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 co-ordinate 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	

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' ¹ of programmes/projects?	2	Efficiency Unit in place in Kerry County Council

¹ 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	There were no PPRs completed in 2019, completions have been delayed due to Covid 19. It is expected that 7 PPRs will be completed by end of November 2020.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	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 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2019
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2019
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2019
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2019
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2019
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 2019

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, VFMs/FPAs and post project reviews.

Appendix C- Quality Assurance – In Depth Check Templates – 2019 Projects

- N 8/ 2/ 518 Lohercannon Housing Construction Project, Tralee
- N70 Killorglin Town & N70 Tinnahally to Stealroe Pavement Improvement Project
- Review Management of SICAP (Social Inclusion and Community Activation Programme)

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	N8/2/518 Lohercannon Housing Construction Project, Tralee
Detail	To construct 61 housing units in Lohercannon, Tralee to be used for the provision of social housing
Responsible Body	Kerry County Council
Status	Expenditure Being Incurred
Start Date	2017
End Date	2022
Overall Cost	€15.6 million

Project Description

To construct 61 housing units for the purposes of providing social housing to address local social housing needs. The works comprises the construction of 37 three-bedroom two-storey dwellings; 12 four-bedroom two-storey dwellings; 4 five-bedroom two-storey dwellings; and 8 one-bedroom apartments and associated external works including drainage, services, paths, driveways, soft landscaping and boundary treatments, site development works including connections to public sewers, underground services, diversion of existing ESB overhead cables, alterations and tie ins to existing roads and footpaths and the part-construction of a new arterial road to serve this new development and future developments beyond this site.

Site Location

The Lohercannon site is located west of Tralee Town, approximately 1.5 km from the town centre. The site is less than 1km from Blennerville village, which is a suburb of Tralee Town.

Site Layout Plans:



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for Lohercannon Housing Construction Project, Tralee. 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 61 housing units in Tralee area to address the assessed social housing need in the area.	Financial Resource, Human Resource, Information Technology (Agresso Financial Management System), Building Contractor Specialist Services e.g. Energy connections, Water/Wastewater connections	Obtain DPHLG Approval for the Project. Compile Drawings, Layouts and Specifications. Procure Architect and Quantity Surveying Services. Procure Building Contractor. Supervise the construction & delivery of the houses. Arrange to pay contractor for work in accordance with contract terms. Recoup expenditure from the Department in accordance with the terms of the capital scheme.	61 housing units built in accordance with the relevant building standards that are energy efficient.	Reduced housing need in the Tralee area. Improved living conditions for 61 family units in the Tralee area.

Description of Programme Logic Model

Objectives: The objective of Lohercannon Housing Construction Project is to provide 61 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 of Housing, Planning & Local Government (DPHLG). Using this funding, Kerry County Council provides staff resources to monitor and manage the programme, technical expertise to compile drawings and layouts, procure consultants and a 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 a building contractor 4) supervision of building programme, 5) paying the contractor 6) recouping expenditure from the Department.

Outputs: Having carried out the identified activities using the inputs, the output of the programme is the completion of 61 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 61 energy-efficient housing units, a reduction in the level of social housing need in Tralee and enhanced living conditions for 61 family units in the Tralee area.

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

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

Stages	Submission to DHPLG	DHPLG Approval	Additional Info:
1. Capital Appraisal Stage			Site layout appraisal plan prepared in February 2017. Reports, Layout proposals, Costings, Drawings, Maps, photos.
2. Stage 1: Preliminary (Approval in Principle)	June 2017	Sept 2017	Submission and approval for 56 units.
3. Stage 2: (i) Design (Pre-planning) (ii) Scheme Design (Planning/detailed design)	Dec 2018	Jan 2019	Stage 2 approval included a requirement to revise various aspects of the design and maximise density on-site to achieve greater value for money. Following extensive consultation with DHPLG Architectural Adviser, agreement was reached on a revised Site Layout comprising of 61 units.
4. Stage 3: Construction tender (Advertising, Evaluation, Award)	July 2019	Aug 2019	Submission and Approval for 61 units.
5. Stage 4: Construction	Oct 2019	Nov 2019 July 2020	Submission and Approval for 61 units. Construction is due to commence in August 2020.

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents		
Title	Details	Quality of Document
Capital Infrastructure Unit (CIU) Housing Project Checklist	Records the key steps in progressing the 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. To further expand the checklist, consideration should be given to the inclusion of target dates for completion of each task, assigning responsibility for the completion of each task, confirmation of staff member who completed each task and the insertion of linkages to key documents e.g. DHPLG submissions and approval letters.
Capital Appraisal and Brief Report (June 2017)	Outlines Housing Need Analysis, alternative means to meet needs, proposed project programme with estimated costs and timeframes for delivery.	The document outlines the proposed programme. It is clearly presented and concise. It also includes an aerial photo of the site and the surrounding district to give context to the report.
KCC submissions to DPHLG: Stage 1 – 27/06/2017 Stage 2 – 03/12/2018	Documentation submitted for approval at each stage - including drawings & costings as required.	Documents are clear, purpose of submission is clearly outlined. Detailed cost plan affirms costing of project.

Stage 3 – 16/07/2019 Stage 4 – 31/10/2019		
Department Approval Letters: Stage 1 – 01/09/2017 Stage 2 – 19/01/2019 Stage 3 – 07/08/2019 Stage 4 – 19/11/2019 Revised Stage 4 – 13/07/2020	The letters outline the Department's approval of each stage, including a recommended budget.	Documents are clear and concise.
Chief Executive Orders including: Appointment of Consultants to undertake EIA screening. Appointment of Architect Led Design Team. Appointment of Project Supervisor for the Design Process. Part 8 planning procedure. Appointment of Archaeologist. Appointment of Project Supervisor for Construction Stage. Appointment of Contractor.	Formally records management decision-making. The orders affirm management overview/ governance.	Managers Orders are brief, concise, numbered and signed. They briefly record and outline the decisions taken by management.
Chief Executive and Senior Management Team approvals including:	Record of CE & SMT reviews & approvals. Agenda, minutes and emails affirm management overview/ governance.	Briefly and concisely records the review and decisions made.

<p>Approval to proceed to tender for consultants for Tralee Housing project.</p> <p>Approval to Proceed to Tender for Archaeological Excavation Works</p> <p>Approval to proceed to tender process for contract to construct 61 units.</p>		
<p>Evidence of Procurement including:</p> <p>OGP Request for Tender (mini competition) on eTenders for Architect Led Fully Integrated Design Team</p> <p>Tender notice on eTenders and Official Journal of the European Union (OJEU) seeking submissions for works contract to construct 61 Housing units.</p> <p>Request for Quotation (RFQ) issued for archaeological services</p>	<p>Records outline the procurement processes undertaken - requirements, closing date for submissions, evaluation & selection process.</p>	<p>Documents are informative, comprehensive and detailed.</p>

Service Requirements – Consultant’s Brief for Architect led Design Team Consultancy services - Dec 2017	The document provides details of the architect design services required and the surveys and investigations which are to be included in the contract.	Document is informative, concise, comprehensive and detailed.
Signed Standard Condition of engagement agreement for Architect Consultancy Team - March 2018	Document outlines the terms and conditions of the contract.	Content and purpose of document is clear, informative and detailed.
Report on Preliminary Assessment for Environmental Impact Assessment (EIA) – March 2019	Report on preliminary examination to determine the need for screening for EIA	Document is informative and confirms the need for EIA screening.
Report on Tender Evaluation for construction works contract - October 2019.	Tender assessment report on the submissions received, including Most Economically Advantageous Tender (MEAT) calculations and a recommendation.	Tender report is clear, comprehensive and signed. Recommendation is clear.
Letter of Intent signed by successful contractor re: tender details submitted for construction works – October 2019	Statement to stand over tender.	Confirms clear agreement with terms of tender documents submitted.
Letter from Architect Team recommending appointment of Contractor – October 2019	The letter confirms that suitability assessment questionnaire has been completed and the	Recommendation is clear and signed off by the Associate Director.

	evaluation process has been passed.	
Letter of acceptance for provision of Archaeological Services – March 2020	The letter accepts the quotation for contract as advertised	Letter is brief, concise and easily understood.
Meeting Minutes including: <ul style="list-style-type: none"> - Design Team kick off meeting (Mar 2018) - DHPLG meeting re: items raised in Stage 2 approval (Feb 2019) 	These reports affirm management overview/ governance	Minutes are brief, recording attendance, items discussed, actions to be taken and assigns responsibility for action.
Invoices, Certificates of payment, Department Recoupment Claims	Documents detail value of work completed. Evidence to show segregation of duties, reviews and oversight - Department claims are prepared by Senior Executive Architect, checked by Senior Staff Officer and then reviewed and approved by Senior Executive Officer Housing.	Records are presented on appropriate headed paper. The purpose and content of documentation is clear.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Number 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	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 be sourced directly from tenants who have taken up occupancy of the properties or, indirectly, via public representatives. It will be possible for Kerry County Council's 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 Lohercannon 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)

Lohercannon Housing Construction Project has been granted Department Stage 4 approval. Preliminary site works have taken place and construction of the 61 housing units is due to commence shortly. For Public Spending Code purposes, it is at expenditure being incurred stage. Based on information supplied at audit, Internal Audit is satisfied that the Lohercannon 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.

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, completion dates and sign off to facilitate its use as a project management tool.

Section: In-Depth Check Summary

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

Summary of In-Depth Check

Internal Audit carried out an in-depth check of Lohercannon Housing Construction Project which is at an early stage – the project has been granted Department Stage 4 approval, preliminary work has taken place and construction of the 61 residential units is due to commence. For the purposes of PSC return, it is categorised as expenditure being incurred. As part of the check, Internal Audit liaised 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. Any issues arising were referred back to the section.

Internal Audit has concluded that there is evidence that Lohercannon 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.

Quality Assurance – In Depth Check

Section A: Introduction

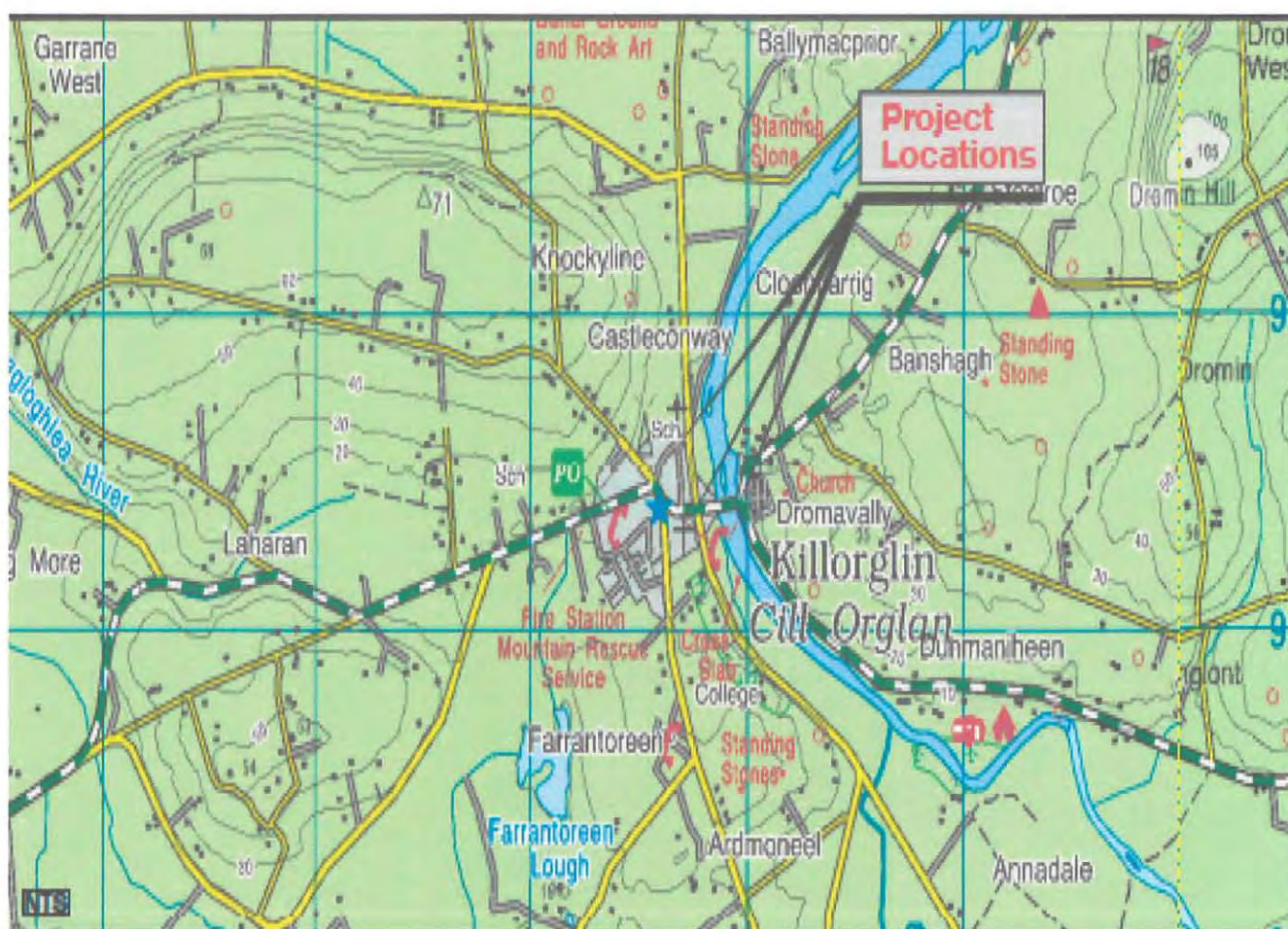
This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	Pavement Improvement Scheme - KY/18/16566
Detail	Pavement improvement scheme of the N70 Killorglin Town & N70 Tinnahally to Stealroe route.
Responsible Body	Kerry County Council
Current Status	Expenditure Being Incurred
Start Date	2017
End Date	2020
Overall Cost	€4.7m

Project Description

A pavement improvement scheme of approx. 2.65km on the N70 national secondary road in Co Kerry. It comprises of the improvement of approx. 1.3km of national secondary road in the town of Killorglin (N70 Killorglin Town) and the improvement of approx. 1.4km of national secondary road east of Killorglin (N70 Tinnahally to Stealroe). The project includes road pavement construction and all ancillary works such as drainage works, minor footpath repairs, relocation of public lighting.

Project Location



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 N70 Killorglin Town & N70 Tinnahally to Stealroe pavement scheme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

6. Objectives	7. Inputs	8. Activities	9. Outputs	10. Outcomes
<p>Improve pavement facilities for pedestrians – including footpaths, crossing points, improved sight distance and street lighting, enhance surface, strength and functionality of pavements.</p> <p>Provide a safe environment for road network users and communities.</p> <p>Facilitate local economic and tourism development in the region.</p>	<p>Financial Resource,</p> <p>Human Resource,</p> <p>Information</p> <p>Technology,</p> <p>Project Brief,</p> <p>Consultants & experts,</p> <p>Building Contractor,</p>	<p>1) Obtain TII approval to proceed with project</p> <p>2) Carry out site investigations</p> <p>3) Tender for Construction Contract</p> <p>4) Assess tenders, award contracts</p> <p>5) Monitor Progress on Contracts</p>	<p>Pavements</p>	<p>Improved pavement facilities.</p> <p>Safer environment for road network users and communities.</p> <p>Facilitate local economic and tourism development in the region.</p>

Description of Programme Logic Model

Objectives: The objective of the project is to 1) provide improved pavement facilities for pedestrians 2) provide a safe environment for communities and road network users and 3) facilitate economic and tourism development in the area.

Inputs: The primary input to the programme is capital funding provided by TII. Other inputs include KCC 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; 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 output of the programme is the improvement of approximately 2.65 km of pavement facilities.

Outcomes: The outcome of the programme is to provide improved pavement facilities /access for pedestrians, a safe environment for road users and communities and to facilitate economic and tourism development in the region.

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

The following section tracks the N70 Killorglin Town & N70 Tinnahally to Stealroe pavement improvement project from inception in terms of major project/programme milestones:

Ground Penetrating Radar (GPR) Report - July 2017

Ground Penetrating Radar (GPR) Report - Aug 2017

N70 Killorglin Town Pavement Improvement Scheme PARR Report – Oct 2017

Appointment of Project Supervisor Design Phase (PSPC) - Nov 17

Appointment of Contractor for Underground Utility Survey – Dec 2017

N70 Killorglin Town Safety Improvements Feasibility Report – June 2018

N70 Tinnahally to Stealroe Pavement Improvement Scheme PARR Report - Aug 2018

Tender for works contract advertised – Aug 2018

AA / EIA Screening Reports – September 2018

Appointment of Project Supervisor Construction Stage (PSCS) – Oct 2018

Appointment of Contractor – Oct 2018

Tender Competition for Technical Consultancy Services – Dec 2018

Appointment of Technical Consultancy Service (PSDP) – Feb 2019

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N70 Killorglin town & N70 Tinnahally to Stealroe pavement improvement project.

Project/Programme Key Documents		
Title	Details	Quality of Document
1. Cost Estimate 2. Drawings 3. Maps 4. PARR reports 5. GPR reports 6. Underground utility survey 7. Safety report 8. AA/EIA reports	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.
1. Instruction to tenderers 2. Specifications 3. EU Journal Notices 4. Tender Assessment Reports	Documents outline the steps to be taken	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.
1. Correspondence – Emails, letters (KNRDO/TII)	These documents indicate the decisions made, approvals sought,	The documentation is focused. It is clear, legible and contains approved decisions.

2. Approval letters 3. Managers Orders 4. Appointment letters 5. Acceptance letters	appointments authorised, appointment offers made and accepted.	
Post Tendering Meeting Minutes Steering Meeting Minutes TII Progress Meeting Minutes	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.
Expenditure reports	Expenditure Reports outline level of expenditure against budget and are used to manage financial performance and support grant recoupment claims	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.
TII Advance Draw Down, Invoices, TII Recoupment Claims	Documents detail value of work completed. Evidence to show segregation of duties, review and oversight - TII claims are prepared by SO and verified and approved by SEE in NRDO.	The purpose and content of documentation is clear.
Delegation/ Chief Executive Orders, Change 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.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N70 Killorglin town & N70 Tinnahally to Stealroe pavement improvement scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Number travelling on the pathway / road	Access impact of project on usage & accessibility	Yes – count can be carried out
Travelling Time	Assess impact of project on travelling time	Yes – journey times can be measured
No. of Accidents	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.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for N70 Killorglin Town & N70 Tinnahally to Stealroe pavement improvement scheme 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 N70 Killorglin Town & N70 Tinnahally to Stealroe pavement improvement project 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.

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

The construction work has finished and a final account report is currently at draft stage. This report will include a review of the project, outline lessons learned and will provide guidance on any changes or improvements to be considered for future projects.

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

Controls required by TII when making an electronic grant claim are 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. Following a recommendation made last year by Internal Audit, NRDO reviewed practices and in August 2019 introduced a formal sign off of claims at Senior Management level. It is recommended that this practice continues in order to ensure oversight of the claims being made.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N70 Killorglin Town & N70 Tinnahally to Stealroe pavement improvement project.

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 – in the appraisal, planning/design stage and incurring expenditure stage.

Internal Audit is satisfied that strong governance processes are in place, in conjunction with TII, 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.

Construction work has finished and a final account report is currently at draft stage. This report will include a review of the project, outline lessons learned and will provide guidance on any changes or improvements to be considered for future projects. The aims and objectives of the project are clearly specified and the information required to complete a full post project evaluation 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	
Name	Social Inclusion and Community Activation Programme (SICAP)
Detail	2019 SICAP Programme
Responsible Body	Kerry County Council
Status	Expenditure Being Incurred
Start Date	01/01/2019
End Date	31/12/2019
Overall Cost	€1.6 million

Project Description

The Social Inclusion and Community Activation Programme (SICAP) is a national programme that aims to tackle poverty, social exclusion and long-term unemployment through local engagement and partnership between disadvantaged individuals, community organisations and public sector agencies.

SICAP is funded by the Department of Rural and Community Development (DRCD) with co-funding from the European Social Fund (ESF) as part of the ESF Programme for Employability, Inclusion and Learning 2014-2020. The current SICAP 2018-2022 programme is managed locally by the Local Community Development Committees (LCDCs) with oversight and support from the Local Authorities. Contracts are awarded to programme implementers (PIs) for SICAP. The PI's role is to implement community development initiatives to cater for the identified needs, to operationalise the SICAP Action/ Annual Plan and report directly to the LCDC on actions, targets and financial reporting.

Kerry has been divided into three zones or Lots. A contract agreement (Funding Agreement) is in place for each area between the partnership agency/programme implementer (PI's) and Kerry County Council and the Local Community Development Committee (LCDC). Kerry County Council makes a submission to the DRCD for the SICAP funding and is then responsible for distributing the funds to each of the Programme Implementers.

For the purpose of this check, an in-depth check was carried out on the management of the 2019 funding programme. In 2019, Kerry County Council incurred expenditure of €1.6m approx. on SICAP implementation.



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 SICAP programme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

11. Objective S	12. Input S	13. Activities S	14. Output S	15. Outcome S
Management and oversight of SICAP programme. Ensuring compliance with the SICAP scheme requirements and the principles of the Public Spending Code	Financial Resource Human Resource Information Technology - Agresso Financial Management System, IRIS System Corporate facilities	Management of Human Resources, Drawdown of funding from DRCD, Putting contracts /funding agreements in place and allocating funds to the PIs, Monitoring progress and activities of PIs. Ensuring PIs are compliant with terms of SICAP scheme and adhering to the principles of the PSC. Liaising with PIs, subgroups and stakeholders -providing assistance as required.	Management and oversight of SICAP programme	Delivery of the SICAP programme, Supports provided to individuals and communities, Improved quality of life for beneficiaries.

Description of Programme Logic Model

Objectives: The objective is the management and oversight of the 2019 SICAP programme, ensuring compliance with the SICAP scheme requirements and the principles of the Public Spending Code.

Inputs: The primary input is the revenue funding of €1.6m provided by DRCD & ESF which is channelled through Kerry County Council. The Council provides staff resources to monitor and manage the delivery of the SICAP programme, information technology systems to support and manage the process, and to provide assistance to PIs, subgroups and external stakeholders.

Activities: Key activities carried out include; 1) Management of Human Resources, 2) Drawdown of SICAP funding from DRCD, 3) Putting contracts /funding agreements in place and allocating funds to the PIs, 4) Monitoring progress and activities of PIs. Ensuring PIs are compliant with terms of SICAP scheme and adhering to the principles of the PSC. 5) Liaising with PIs, subgroups and stakeholders -providing assistance as required.

Outputs: Having carried out the identified activities using the inputs, the output of the programme is the management and oversight of the delivery of the SICAP programme.

Outcomes: The outcome is the management, oversight and delivery of the SICAP programme resulting in the provision of supports to individuals and communities in order to help tackle poverty, social exclusion and long-term unemployment resulting in an improved quality of life.

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

The following section tracks the SICAP 2018 to 2022 programme from inception in terms of major project/programme milestones:

Notification of the 2018 to 2022 SICAP Programme	June 2017
Request for Tenders for the provision of SICAP Services	July 2017
Tender Submissions for the delivery of SICAP	by September 2017
Tender Evaluation	November 2017
Contracts awarded	December 2017
Awards Notice published on eTenders	January 2018
Commencement of SICAP Delivery Service	January 2018
Sub Group Reconstituted with new Membership	October 2019

2019 Funding:

- (i) Drawdown Requests submitted to DRCD by the Chief Officer in Kerry County Council. Funding requests were made as follows:
 - Submission for Qtr1 2019 allocation was made in November 2018,
 - Submission for Qtr2 2019 allocation was made in March 2019,
 - Submission for Qtr3 2019 allocation was made in June 2019,

Submission for Qtr4 2019 allocation was made in August 2019.

- (ii) Instalments released to Pls in Jan, Feb, March, June, July, August & October in line with DRCD requirements.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for SICAP.

Project/Programme Key Documents		
Title	Details	Quality of Document
The duties of the Chief Officer (C.O.) are set out in the Local Government Reform Act 2014 and accompanying regulations. Delegation order issued by the Chief Executive delegates authority for the LCDC and LECP to Director of Job Creation/Sustainable Economic Development, with the SEO Community delegated as Chief Officer	Formally records management decision-making. The orders assign responsibility and affirm management overview/ governance.	Clear and concise. Assigns responsibility for management of SICAP Programme.

Budget 2019 – Chief Executive's Report	Sets out 2019 Budget priorities for Kerry County Council, including the SICAP Programme and the proposed funding for this programme.	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.
Community Section Operational & Team Plan 2019	Sets out key actions, work programme and performance measures for the Community Section & assigns responsibility for tasks.	The document is focused. It is clear, legible. It details the community objectives, the key actions required to deliver the objectives, the programme of work to be implemented and the performance measure.
Community Section Risk Register 2019	Sets out the risks facing the community section, these have been assessed and rated and the mitigations to reduce the risks for 2019	The content of the register is clear and presented in the format agreed by Kerry County Council.
SICAP procedure manuals including: (i) SICAP Induction manual for Local Authority Staff. (ii) Section Manual (iii) Recoupment Claim procedures	Provides instructions and directions for the day-to-day operation of the service area, to ensure consistency, quality of service and application of good practice principles.	Documents are informative, clear and provide guidance. It is unclear when policy was reviewed and who reviewed the policy. Assigns responsibility and outlines separation of duties

Minutes of Senior Management Team Meetings, Meeting with DoS - Agenda	Record of CE & SMT reviews & decisions, affirming management overview/ governance	Minutes are brief and concise – they outline date of meeting, attendance, topics discussed and actions to be taken.
Sub-Group Meetings – Meetings arranged by KCC, notifications, agendas, minutes and action items	Agendas affirm the purpose of meetings to review delivery of SICAP programme and the performance of the Pls. Minutes detail key discussions and action items	Records are concise; they summarise topics to be discussed
Section Management Meetings – agenda, minutes Meeting with Section Heads Team Meetings Planning Meeting	Agendas affirm the purpose of section management meetings to review section performance and address issues of concern. Minutes detail key discussions, actions to be taken and the person responsible for undertaking the action.	All documentation is clear and concise.
Reports to Municipal Area Meetings 2019	The report provide updates to the MDs.	Reports are brief, clear and concise.

Minutes of Municipal Area Meetings	These reports affirm the public accountability via Notices of Motion and Questions.	Minutes of meetings are detailed and are publicly available on the Kerry County Council website. They summarise discussions, reports, answers to notice of motions and questions.
Minutes of Meetings held with stakeholders – Pobal, Pls, Subgroup, LCDC, – agenda, minutes, correspondence	Minutes of meetings held, discussions and actions	Records are concise; they summarise topics discussed action items and assign responsibility for action items.
Local Community Development Committee (LCDC) monitors and manages the implementation of SICAP.	In 2019, SICAP was listed on the agendas for all of the LCDC meetings. The LCDC met on 6 occasions in 2019. There are agendas, reports and minutes documenting the meetings and items discussed.	All documentation is clear and concise.
A contract agreement (Funding Agreement)	Kerry has been divided into 3 zones or Lots. Contract was signed for each area between the partnership agency and Kerry County Council and the Local Community Development Committee (LCDC).	The agreement outlines the details of funding, planning and service review, reporting requirements, special and general conditions. Document is clear, easy to read and well laid out.

Evidence of monitoring & progress assessment of the PIs. Per SICAP scheme requirements Annual Plan, Mid-Year & Year End Progress Review Reports from each program implementer (PI) on file for 2019.	The plans outline the vision, values and ambitions of the service. It references the strategy and outlines clear aims for the duration of the plan. Mid-year and year-end reports detail goals, targets, budget allocation, expenditure, achievements and performance indicators.	The Document is clear. Reports are well laid out, easy to read, varied content – a mix of pictures and statistics.
Agresso Financial Reports	Reports are used to manage financial performance; they detail income received from DRCD and the level of expenditure against budget	Reports are standard financial reports from the Agresso Financial System. They outline income and expenditure. They are clear and serve the purpose for which they were intended.
Reports on file from the National Integrated Reporting Information System (IRIS) system utilised by the PIs to capture information, on both costs and activities.	Evidence of monitoring and oversight of the delivery of the programme.	Content is clear
SICAP funds channelled through KCC (i) Submission made to DRCD by KCC.	Evidence to show segregation of duties, reviews and oversight - Department claims are prepared by	Documentation is clear and concise.

<p>(ii) Request from PIs to KCC for drawdown of funds including signed confirmation by the CEO to verify PI has complied with scheme requirements.</p> <p>(ii) KCC release funds to PIs in accordance with specified timelines & requirements determined by DRCD.</p>	<p>ASO, then reviewed and submitted by SEO Community/Chief Officer. Signed submissions by Chief Officer in KCC, Remittances from DRCD, Signed requests for funds from PIs on file.</p>	
<p>Verification visits to PIs on financial and non-financial SICAP transactions/participant information.</p>	<p>KCC have carried out on site verification visits to assess the compliance of programme requirements by the PIs.</p>	<p>Site visits have been recorded, outlining whether compliance with the programme requirements has been met.</p>
<p>E-mail communications, the issue of guidance documentation, monitoring PI targets /achievements and ensuring deadlines for the scheme.</p>	<p>Local Authority provides oversight of SICAP and there is strong evidence of this.</p>	<p>Records are clear and concise.</p>

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the 2019 SICAP Programme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Contract Agreements	Outline terms & conditions	Readily available
Support provided to stakeholders – meetings, agenda, minutes, correspondence, training sessions	To evaluate support provided	Readily available
Monitoring Reports	Evaluate progress	Readily available
Income	Draw down & release of funding	Readily available
Expenditure	Monitor expenditure	Readily available
PIs performance & activity reports	Evaluate number of interventions being carried out / beneficiaries supported	Readily available
PI achievements	To evaluate the number of interventions carried out & the level of support provided to beneficiaries	Readily available

Data Availability and Proposed Next Steps

As can be seen from the table above, quantitative data to assess management and oversight, funding delivery, PIs plans, targets and achievements, is readily available. 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 individuals and communities in the area.

The next steps for Kerry County Council will be to continue with the delivery of the 2018-2022 SICAP programme, in conjunction with DRCD, POBAL and PIs to ensure that the SICAP supports are delivered to target groups as identified in the strategic objectives of the programme. Kerry County Council will continue developing relationships with stakeholders and ensure there is oversight, management, monitoring and supports for the SICAP programme.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for SICAP 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 management of SICAP complies with the standards of the Public Spending Code. There is a management structure in place; there is strong evidence of management and oversight; there are guidelines provided; detailed records are maintained, contracts outlining terms and conditions are in place with program implementers. There are control

processes in place to support compliance with the Public Spending Code – segregation of duties, controlled access to databases, clear approval authority, regular performance review and maintenance of documentation.

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 management, monitoring and oversight of the SICAP programme 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 records maintained by the PIs. Overall summary information can be established from the number of interventions carried out and the number of beneficiaries supported by the PIs. To further expand on this, feedback could be garnished from beneficiaries based on their action plans, the supports provided by SICAP to achieve their targets and the impact it has had on their quality of life.

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

Section Procedure manuals to be updated regularly. Actions proposed by Internal Audit to strengthen governance and control are as follows: -
Procedures Manual to be reviewed and updated at least annually.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the SICAP programme for 2019.

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the SICAP programme for 2019. As part of this check, Internal Audit met and spoke with key staff, reviewed documentation, examined databases and checked a randomly selected sample of draw down requests, invoices, and payments made to

PIs. As part of the check, Internal Audit considered management and governance arrangements in place, the handling of decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to policies and procedures including procurement policy and the implementation of best practice.

Internal Audit has concluded that there is evidence that SICAP is actively managed with governance arrangements in place. There is significant compliance with the requirements of the code in the management of SICAP. There is a management structure in place; there is strong evidence of management and oversight; there are guidelines provided; detailed records are maintained, contracts outlining terms and conditions are in place with program implementers. There are clear control processes in place to support compliance with the Public Spending Code – segregation of duties, controlled access to databases, clear approval authority, regular performance review and maintenance of documentation.