

**Public Spending Code
Quality Assurance Report for 2017**



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

May 2018

Certificate

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

Signature of Accounting Officer:



Tom Enright
Chief Executive
Wexford County Council

Date:

25th May, 2018

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Introduction

Wexford County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code and the purpose of this report is to present the results of each of the 5 Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective.

This guidance note was further updated for the 2015 and 2016 reporting requirements and the latest updated guidance note (version 3) has informed the completion of the 2017 report.

Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5 step** process as follows:

- **Step 1** - Drawing up inventories 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 the organisation'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 this has now been changed 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 one 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

This section presents the project inventories of Wexford County Council for projects with a total life cost in excess of €500,000. The inventory is presented in three stages as set out in the following table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

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

The Project inventory, set out in the format described above, is included in Appendix A. (Appendix A – Inventory of Projects and Programmes over €0.5m – 2017)

The Inventory contains **160** Projects under the three stages and comprises a total value of **€442m**. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories in each of these stages. It also provides an overview of the Project Costs under each category. There were no items identified under Capital Grant Schemes for 2017.

	Current Expenditure	Capital Expenditure	
Project Numbers	> €0.5m	> €0.5m	Totals
Expenditure Being considered	0	69	69
Expenditure Being Incurred	48	30	78
Expenditure recently ended	0	13	13
Totals	48	112	160

	Current Expenditure	Capital Expenditure	
Project Total Values	> €0.5m	> €0.5m	Totals
Expenditure Being considered	0	€213m	€213m
Expenditure Being Incurred	€102	€98m	€200m
Expenditure recently ended	0	€29m	€29m
Totals	€102m	€340m	€442m

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 we confirm that the location of the publication is

<https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/council-spend>

The following presents a screen print from the web page

The screenshot shows the Wexford County Council website. At the top left is the logo. A search bar contains the text "I am searching for...". The navigation menu includes "Home", "Council & Democracy", "Procurement, Finance and Credit Control", and "Council Spend". The main heading is "Council Spend".

Public Spending Code - Procurements over €10,000,000

Procurements over €10m for 2014 - None reported for Wexford County Council for 2014
Procurements over €10m for 2015 - None reported for Wexford County Council for 2015
Procurements over €10m for 2016 - None reported for Wexford County Council for 2016
Procurements over €10m for 2017 - None reported for Wexford County Council for 2017

Purchase Orders over €20,000

- [Purchase Orders over Euro20,000 for Q4 2017](#)
- [Purchase Orders over Euro20,000 for Q3 2017](#)
- [Purchase Orders over Euro20,000 for Q2 2017](#)
- [Purchase Orders over Euro20,000 for Q1 2017](#)
- [Purchase Orders over Euro20,000 for Q3 2016](#)
- [Purchase Orders over Euro20,000 for Q2 2016](#)
- [Purchase Orders over Euro20,000 for Q1 2016](#)
- [Purchase Orders over Euro20,000 for Q4 2015](#)
- [Purchase Orders over Euro20,000 for Q3 2015](#)

Related

- **Council Spend**
- Finance Department
- Public Spending Code Reports
- Budget and Schedule of Charges

For 2017 Wexford Co Council has reported no projects in this category. The requirement relates to Procurements over €10m rather than Project Costs. Therefore while the project inventory reports on 6 projects over €10m, there is currently no single procurement within these projects that meets the reporting requirement in Step 2 of the QA process.

STEP 3 - Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklists 2, 4 and 6 are capital related checklists while checklists 1, 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 above have been completed and can be found in [Appendix B](#) of this document.

Findings on Completion of Checklists

While the responses included in the Checklist indicates 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 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 Internal Audit Unit of Wexford County Council was assigned the task of completing the In-depth checks. The approach taken was to initially randomly select a number of projects from the inventory having regard to the various stages of the life cycle and the values of project listed and the business area of the local authority in order to have, in as far as possible, a good range of project types and sizes for review

The In-depth review has been completed and the overview report together with the completed templates setting out the relevant checks for each of the four projects is included in this report. The selected projects, level of compliance and number of recommendations per project is summarised in the following table:

Table 1.2 – Compliance Levels			
	Project Reviewed	Compliance	Total Recommendations
1	Kilmore Quay – Pier Extension	No rating	0
2	Courtown Breakwater	Satisfactory	0
3	Gorey Market House Development	Partial	1
4	Public Lighting	Satisfactory	0
6	Collection Extension System	Partial	1
7	Refurbishment of Athenaeum Ecorthy	Satisfactory	0

The formal report on the In-depth review has been submitted to the Management Team within Wexford Council for consideration. The report including the completed templates is included in Appendix C to this report. There is a general sense of satisfactory compliance with the Public Spending Code with only 2 specific recommendations arising in relation to projects/programmes reported for 2017. A recommendation arises in relation to the Gorey Market House Development project following the appointment of consultants for which three quotes were not sought as required by internal procurement guidelines. While this is not in contravention with the Public Spending Code the recommendation is that in future contracts of similar value that three quotes should be sought.

The second recommendation relates to a follow up item from the 2014 Public Spending Code review in respect of the Collection System Extension. This is a Water Services Project, the contract for which would have migrated to Irish Water following the transfer of the Water Authority responsibility to Irish Water on 1st January 2014. The recommendation surrounds the post project review for this project. The Project was completed in mid 2014 and there seems to be a lack of understanding as to the responsibility for the Post Project Review and the recommendation is that this responsibility be determined as a matter of urgency and agreement reached on which party i.e. the local authority or Irish Water, is deemed responsible for the post project review and that arrangements be made to ensure it is completed at an early date. At the time of this review, the matter still remains outstanding.

The 2016 review highlighted a recommendation in respect of the Refurbishment of the Athenaeum, Enniscorthy project following a finding that a post project review was not completed and the recommendation was that this should be completed as soon as possible. This project was revisited as part of the 2017 review and evidence was provided of the post project review completed for the project. Therefore this project review has now been closed with a satisfactory compliance score now assigned.

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 current that were being considered, being incurred or recently completed by Wexford County Council in 2017.
- The relevant publication in relation to procurements over €10m has been placed on Wexford County Council's 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. The level of compliance reported would suggest there are elements of the expenditure life cycle that could be improved but nothing of a serious nature was highlighted during this compliance exercise.
- A more 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, satisfactory compliance with the requirements of the Public Spending Code. Four Projects were examined and two projects from previous reviews were revisited.
 - The result of the review was identification of one recommendation arising from the four project selected for 2017. This recommendation related to the need to ensure that internal procurement guidelines are adhered to when a project below procurement thresholds arises.
 - In addition there is also one outstanding recommendation from a previous review which arose in relation to the establishment of responsibility for compliance with the spending code for Water Services projects post transfer of the water authority to Irish Water. The recommendation arose in 2014 and has yet to be finalised.
 - A recommendation highlighted in the 2016 review that a post project review be completed for the Refurbishment Works Project completed on the Athaenaeum in Enniscorthy was revisited and it is noted that as the post project review has now been completed the compliance level for this project has been upgraded to satisfactory compliance.
- 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 Wexford Co Council. The contents of this report provide details of the QA exercise completed. The report has been considered by the Management Team of Wexford Council and has been certified by the Accounting Officer, Tom Enright, Chief Executive.

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

Appendix A - Inventory of Projects and Programmes Over €0.5m - 2017

Wexford County Council 2017 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		being considered			Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital Grant Schemes >	Capital			Current Expenditure	> €0.5m	Capital Projects	Current Expenditure	> €0.5m	Capital Projects	
	> €0.5m		€0.5 - €5m	€5 - €20m	€20m plus							
Local Authority	€m	€m	€m	€m	€m	€m	€m	€m	€m	€m	€m	
Wexford County Council												
Housing & Building												
9 Units Baile Eoghain Gorey								€1.90				
34 Units Killeens, Wexford				€6.00								
8 Units Cherryorchard Infill								€1.60				
26 Units Clonard, Wexford				€7.00								
Wexford Women's Refuge Proposal (12 units)			€2.30									
Purchase of Land for Housing Purposes			€3.00									
Taghmon 18 Houses			€3.70									
Rathangan Capital Assistance Scheme											€1.05	
Creagh (10 Houses)			€1.80									
Whiterock (45 Houses)				€10.30								
House Purchases 2016 - Wexford District											€4.10	
House Purchases 2016 - New Ross District											€4.40	
House Purchases 2016 - Enniscorthy District											€4.14	
House Purchase 2016 - Gorey District											€3.45	
House Purchases 2017 - Wexford District								€4.80				
House Purchases 2017 - New Ross District								€2.60				
House Purchases 2017 - Enniscorthy District								€1.60				
House Purchase 2017 - Gorey District								€2.20				
House Purchases 2018 - Wexford District			€2.85									
House Purchases 2018 - New Ross District			€2.85									
House Purchases 2018 - Enniscorthy District			€2.85									

House Purchase 2018 - Gorey District			€2.85									
Prelet Repairs 2016											€0.70	
DPA 2016											€0.55	
DPA 2017								€1.40				
Slippery Green Wexford (10 Houses)			€2.30									
Danescastle (10 Units)			€1.70									
Grantstown Voluntary Housing (16 Units)			€2.20									
Oilgate (2 Units)								€0.60				
Ballywish (10 Units)			€2.20									
Ballyhine (3 units)			€0.50									
Glentire (6 Units)			€0.83									
Rosetown (48 Units)				€7.40								
Carley's Bridge (17 Units)			€3.90									
Creagh (12 units)			€2.50									
Turnkey Programme 2017 (8 Units)								€1.60				
Turnkey - Glen an Gardin (22 Units)				€5.50								
Turnkey - Ard Uisce (35 Units)				€7.50								
Part V Acquisitions				€10.00								
Planned Maintenance Programme 2017								€1.00				
Planned Maintenance Programme 2018			€0.65									
Energy Efficiency Programme 2017								€0.55				
Energy Efficiency Programme 2018			€0.60									
Capital Advance Leasing (CALF) 2017								€2.06				
Capital Advance Leasing (CALF) 2018			€4.90									
Prelet Repairs 2017								€3.24				
Prelet Repairs 2018			€3.46									
Voids Programme 2017								€0.70				
Voids Programme 2018			€0.50									
Maintenance of LA Housing							€5.58					

Housing Assessment, Allocation & Transfer						€0.72						
Housing Rent and TP Administration						€0.73						
Housing Community Development Support						€0.71						
Admin of Homeless Service						€0.81						
Support to Housing Capital Programme						€2.21						
RAS Programme						€7.14						
Housing Loans						€1.47						
Housing Grants						€2.05						
Road Transportation and Safety												
Kilmore Quay Relief Road			€0.75									
Enniscorthy Residual Network 2016											€3.22	
New Ross Residual Network 2016											€1.31	
New Ross Residual Network 2017								€0.93				
New Ross Residual Network 2018			€1.40									
Enniscorthy Residual Network 2019			€0.80									
Enniscorthy By Pass - Land Purchase 2016											€1.87	
Drinagh-Ballykillane Pavement											€2.13	
The Avenue Gorey – Paving											€0.67	
N25 Ballinaboola – Carrigdaggin								€2.28				
N25 Ballygillane – Kilrane								€0.58				
N25 Ballygoman – Knockeen								€2.15				
N11 Oylegate – Ballinaslaney								€0.90				
2017 HD18 Pavement Renewals								€0.50				
Bawnmore Road								€0.60				
New Ross Flood Relief								€2.57				
Arthurstown Flood Relief Project								€0.60				
Wexford Inner Relief (Clonard / Newtown Rd)			€3.00									
Wexford Inner Relief (Ballinagee to R730)			€5.00									
N11 Kyle Upper			€1.00									

N11 Newtown – Kitestown			€1.20									
Gorey inner Relief (College Road)			€1.00									
New School New Ross - Safety Measures			€0.70									
Old N11 Enniscorthy (Dublin Road)			€1.10									
Public Lighting Upgrade Programme			€5.00									
NP Roads - Maintenance & Improvement							€1.53					
Regional Rds - Maintenance & Improvement							€2.74					
Local Roads - Maintenance & Improvement							€20.65					
Public Lighting							€1.40					
Maintenance & Management of Car Parking							€1.25					
Agency & Recoupable							€1.26					
Water/Surface Water Projects												
Enniscorthy Flood Defence Scheme								€41.50				
Wexford Watermains Rehab - Phase 2								€0.90				
Wexford Minor Flood Relief Schemes			€0.50									
Enniscorthy Minor Flood Scheme			€0.75									
New Ross - Irishtown to Nunnery Lane Sewer								€0.56				
Water Supply - Irish Water SLA							€4.52					
Waste Water Treatment - Irish Water SLA							€2.63					
Collection Water/Wastewater Charges							€0.64					
Admin of Group & Private Installations							€1.20					
Support to Irish Water Capital Programme							€0.84					
LA Water & Sanitary Services							€0.76					
Special Projects												
Trinity Wharf			€3.50									
Wexford Crescent Development			€2.20									

Wexford Quay Public Realm (Ballast Office)			€0.60									
Templeshannon Urban Renewal			€4.30									
New Wexford Park Development			€4.00									
Enniscorthy Technology Park			€2.50									
Gorey Market House Development			€2.00									
Greenway (New Ross to Waterford)			€1.20									
Greenway (Red Bridge, New Ross)			€1.75									
Greenway (Rosslare Harbour to Waterford)				€12.00								
Greenway (Wexford to Rosslare)			€3.50									
Greenway (Wexford to Curracloe)			€3.00									
Wexford Arts Centre Redevelopment			€3.00									
Carrigfoyle Activity Park			€2.60									
Enniscorthy Tourism Project			€5.00									
New Ross Town Enhancement			€2.00									
Castlebridge Urban Renewal			€0.50									
Development Management												
SICAP Programme 2015 - 2017								€5.00				
SICAP Programme 2018 - 2020				€10.00								
LEADER programme								€9.80				
Town & Village Renewal Programme 2017								€1.10				
Forward Planning						€1.04						
Development Management						€1.85						
Planning Enforcement						€0.93						

Community Function						€1.54						
Building Control						€0.60						
Economic Development & Promotion						€2.34						
Property Management						€0.52						
Environmental Services												
Holmestown Landfill Capping			€1.00									
Kilmore Quay Pier Extension			€3.00									
Courtown Breakwater			€5.00									
Water Safety Training Centre Curracloe			€2.00									
Courtown Rock Armouring										€1.40		
Old Landfill Remediation			€0.60									
Coastal Protection Works (Rosslare Strand)			€5.00									
Provision of Slaney Pontoons/Marina Infrast.			€2.00									
Landfill Operation & Aftercare						€2.44						
Recovery & Recycling Facilities						€1.19						
Litter Management						€0.78						
Street Cleaning						€1.59						
Waste Regulations, Monitoring & Enforceme						€0.72						
Safety of Structures & Places						€0.88						
Operation of Fire Services						€4.29						
Water Quality, Air/Noise Pollution						€0.98						
Recreation and Amenity												
Improvements Enniscorthy Library			€3.00									
Improvements New Ross Library			€2.00									
Gorey Park Development			€1.80									
Operation of Library & Archive Services						€4.31						
Outdoor Lesiure Areas Operations						€1.65						
Community, Sport & Recreation Development						€0.99						
Operation of Arts Programme						€1.22						

Agriculture, Education, Health and Welfare												
Courtown Harbour Development								€1.70				
Operation & Maintenance of Piers & Harbours						€0.98						
Veterinary Services						€0.59						
Miscellaneous Services												
Profit/Loss of Machinery Account						€0.63						
Profit/Loss of Stores Account						€0.63						
Operation of Markets & Casual Trading						€4.04						
Local Representation/Civic Leadership						€1.23						
Motor Taxation						€1.09						
Agency & Recoupable Services						€2.10						
Totals	0.00	0.00	137.69	75.70	0.00	101.97	0.00	97.52	0.00	0.00	28.99	
Category Total									101.97	0.00	339.90	
Summary Totals					213.39			199.49			28.99	
Overall Totals											441.87	
									Current	1%	1.02	
									Capital	5%	16.99	
Project Count	0	0	60	9	0	48	0	30	0	0	13	
Category Total									48	0	112	
Summary Totals					69			78			13	
Overall Totals											160	

Appendix B – Checklists of Compliance

In completing the checklists, the following approach was applied.

- ❖ The scoring mechanism for the checklists is as follows:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements, i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

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

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
 - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
 - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

Checklist 1: – General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	All relevant staff & agencies have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	As training is rolled out within the sector it is expected that WCC staff will engage with this training
1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
1.4 Has the organisation 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 the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	1	Not at this point – Issue relates to a project now with Irish Water
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	If and where appropriate
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	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	2	If and where appropriate

Checklist 2 - Capital Expenditure being considered

(To be completed in respect of capital projects or capital programme/grant scheme that is or was 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	Projects listed at this level include those under the direction of other bodies who complete the appraisal
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	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 conjunction with the relevant government body/agency
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	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	N/A 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?	3	Yes
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	No
2.14 Have steps been put in place to gather performance indicator data?	2	No

Checklist 3: - Current Expenditure being considered

New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
3.2 Are objectives measurable in quantitative terms?		To an extent
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new expenditure
3.4 Was an appropriate appraisal method used?	N/A	No new expenditure
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects/Programmes of this level
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	The expenditure will form part of the national KPIs
3.15 Have steps been put in place to gather performance indicator data?	3	Yes

Checklist 4: - Incurring Capital Expenditure

Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
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	Internal co-ordinating team in place in most cases
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	Internal co-ordinating team in place in most cases
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports were prepared in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	Yes	Yes, up and down
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.)	No	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/a	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes this would be a requirement for grant approval
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

Checklist 5: - Incurring Current Expenditure

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 as part of the Annual Budget process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	2	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.6 Are outcomes quantified on a regular basis?	2	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.7 Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	Yes Budget performance and monitoring is in place.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	If and when appropriate

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: - Capital Expenditure Completed

To be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	4 - 100%	
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	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?	Yes	
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?	Yes	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	Yes	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	Yes	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	Resourcing levels limit the possibilities here

Checklist 7: - Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued. (To be completed if current expenditure programmes 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 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
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 2017

WEXFORD COUNTY COUNCIL

Public Spending Code Quality Assurance Step 4 Review 2017

Internal Audit Department
May 2018



SECTION 1: INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION AND BACKGROUND

- 1.1.1 In accordance with Circular 13/13 “The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” this review was completed on behalf of the Accounting Officer (Chief Executive) as part of the Quality Assurance element of Public Spending Code (PSC).
- 1.1.2 In line with the Quality Assurance requirements a Project Inventory was drawn up by Wexford County Council’s PSC coordinator. The purpose of this inventory was to identify all projects/programmes of Wexford County Council which were at different stages of the Project Life Cycle during the 2017 financial year and where the total project value exceeded €0.5m. This review will focus on the projects included in this inventory.
- 1.1.3 Step 3 of the Quality Assurance exercise involved the completion of high level checklists that capture various areas of compliance.
- 1.1.4 Step 4, which is the basis of this review report, involves the selection of projects for an in depth review of compliance with the planning, appraisal and evaluation requirement of the PSC. The value of projects selected for in depth review should be at least 5% of the total value of all projects on the project inventory. This minimum is an average over a three year period.
- 1.1.5 Four projects at various stages of the project life cycle were selected for in depth review, to assess the level of compliance with the Public Spending Code through a more detailed analysis. The project inventory, including details of the selected projects and the rationale used for their selection, is attached in Appendix A of this report.
- 1.1.6 Details of the projects chosen are shown in Table 1.1 below

No.	Section	Project	Cap/Rev	Stage	Value €
1.	Environment	Kilmore Quay Pier Extension	Capital	Being Considered	3.00m
2.	Environment	Courtown Breakwater	Capital	Being Considered	5.00m
3.	Special Projects	Gorey Market House Devel.	Capital	Being Considered	2.00m
4.	Roads	Public Lighting	Revenue	Being Incurred	1.40m
Total					11.40m

1.2 PURPOSE, OBJECTIVES & SCOPE

1.2.1 The objectives of this review were as follows:

- To provide an independent professional opinion on compliance with the Public Spending Code and more specifically, the quality of the appraisal, planning and implementation of work done within each programme. The projects were examined in order to assess if the practices implemented are of a high standard.
- The scope of the audit included a review of compliance with the Public Spending Code within each of the selected projects.
- Projects selected for in depth review comprise a representative sample from Projects at all stages of the life cycle. Priority was given to projects which were potentially higher risk. The value of capital projects selected for in depth review should be at least 5% of the total value of all capital projects on the project inventory and, the value of revenue projects selected for in depth review should be 1% of the total value of revenue projects on the project inventory. This minimum is an average calculated over a three year period. The total value of all projects selected in respect of 2014 to 2017 and the average percentages over a three year period are shown in table 1.2 below.

YEAR	INVENTORY VALUE	INVENTORY VALUE	INVENTORY VALUE	SELECTED PROJS.	SELECTED PROJECTS	% SELECTED	% SELECTED	AVG. % 3 YRS	AVG. % 3 YEARS
	CAPITAL	REVENUE	TOTAL	CAPITAL	REVENUE	CAPITAL	REVENUE	CAPITAL	REVENUE
2014	€100.10	€100.60	€200.70	€11.70	€0.00	12%	0%		
2015	€127.31	€97.27	€224.58	€50.67	€0.00	40%	0%		
2016	€208.75	€95.96	€304.71	€13.00	€6.03	6%	6%	19.24%	2.09%
2017	€339.90	€101.97	€441.87	€2.00	€1.40	0.59%	1.37%	15.54%	2.55%

1.3 ASSURANCE

1.3.1 Given the outcome of the various reviews set out in table 1.2 below, it is our opinion that in general there is satisfactory compliance with the Public Spending Code within Wexford County Council.

1.3.2 Arising from our work, the following table summarises the results and notes where recommendations have been recorded. The quality assurance in depth checks for each selected project are included in Appendices 1 to 4 of this report.

1.3.3 Table 1.2 also includes the Kilmore Quay Pier Extension Project and Courtown Breakwater Project (Items no. 1 and 2 on Table 1.2) which were examined as part of the 2015 and 2016 Step 4 Reviews and, revisited in this review to determine the current status of the project. These projects remain at discussion stage and have not yet been fully appraised in terms of options or constraints. It is our intention to revisit these projects as part of future Quality Assurance Step 4 reviews.

1.3.4 Table 1.2 also includes the Collection System Extension Project (Item no. 5 on Table 1.2) which was examined as part of the 2014, 2015 and 2016 Step 4 Reviews and, revisited in this review to determine what progress had been made in relation to a recommendation made. This year we were advised that the post project review, recommended as part of the 2014 report, is the responsibility of Irish Water.

1.3.5 Table 1.2 also includes the Refurbishment of Athenaeum, Enniscorthy Project (Item no. 6 on Table 1.2) which was examined as part of the 2016 Step 4 Review and, revisited in this review to determine what progress had been made in relation to a

recommendation made as part of the 2016 Quality Assurance Step 4 Review. This year we were advised that a post project review had been completed following the project close out meeting in January 2018. Details of the findings were provided at the time of this review.

	Project Reviewed	Compliance	Total Recommendations	Appendix No
1.	Kilmore Quay Pier Extension	No rating	0	Appendix 1
2.	Courtown Breakwater	Satisfactory	0	Appendix 2
3.	Gorey Market House Development	Partial	1	Appendix 3
4.	Public Lighting	Satisfactory	0	Appendix 4
5.	Collection System Extension*	Partial	1	
6.	Refurbishment of Athenaeum, Enniscorthy**	Satisfactory	0	

*Reviewed as part of the 2014, 2015 and 2016 Step 4 Reviews. Revisited as part of 2017 Review

**Reviewed as part of the 2016 Step 4 Review. Revisited as part of the 2017 Review

Quality Assurance – In Depth Check
(Appendix 2 – Kilmore Quay Pier Extension)

Section A: Introduction

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

Programme or Project Information	
Name	Kilmore Quay Pier Extension
Detail	Construction of a Pier Extension at Kilmore Quay Harbour and Marina
Responsible Body	Wexford County Council
Current Status	Expenditure Being Considered
Start Date	N/A
End Date	N/A
Overall Cost	€3m

Project Description

This project is at discussion stage and has not yet been appraised in terms of options or constraints. The project objective has not yet been defined although it has an expected value of €3m based on consideration of a similar proposal some years ago.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Internal Audit Unit, Wexford County Council] have completed a Programme Logic Model (PLM) for the **Kilmore Quay Pier Extension**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Not yet defined	N/A	N/A	N/A	N/A

Description of Programme Logic Model

Objectives:

Inputs:


Activities:

Outputs:

Outcomes:

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

The following section tracks the **Kilmore Quay Pier Extension** from inception to conclusion in terms of major project/programme milestones



2015	Project under consideration – at discussion stage
2016	Project under consideration – at discussion stage
2017	Project under consideration – at discussion stage

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Kilmore Quay Pier Extension**.

Project/Programme Key Documents	
Title	Details
N/A	N/A

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Kilmore Quay Pier Extension**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
N/A	N/A	N/A

Data Availability and Proposed Next Steps

There was no project documentation available at the time of the audit as the proposal is at a very early stage.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Kilmore Quay Pier Extension** 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)

There was no project documentation available at the time of the audit as the proposal is at a very early stage and, accordingly it was not possible to rate 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?

N/A

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

N/A

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Kilmore Quay Pier Extension**

Summary of In-Depth Check

There was no project documentation available at the time of the audit as the proposal is at a very early stage and, accordingly it was not possible to rate compliance with the Public Spending Code. Having met with the Project Owner, we advised him of the requirements of the Public Spending Code and the need for compliance with same. We will continue to revisit this project as part of future Quality Assurance Step 4 reviews.

Quality Assurance – In Depth Check
(Appendix 2 – Courtown Breakwater)

Section A: Introduction

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

Programme or Project Information	
Name	Courtown Breakwater
Detail	The reinstatement and maintenance of a beach at Courtown together with a possible Marina development
Responsible Body	Wexford County Council
Current Status	Expenditure Being Considered
Start Date	October 2016
End Date	N/A
Overall Cost	€5m

Project Description

Courtown has historically been a major tourist resort in County Wexford mainly due to its safe, wide sandy beach and the relatively dry weather that it prevalent along the South East coast of Ireland. Over time the north beach at Courtown has now virtually disappeared. The problem of a narrowing beach is made worse by the fact that the tidal range at Courtown is very small. This lack of beach has had an ongoing serious impact on the viability of Courtown as a resort. Wexford County Council has decided to reactivate the proposal for the reinstatement and maintenance of a beach at Courtown together with a possible Marina development.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Internal Audit Unit, Wexford County Council] have completed a Programme Logic Model (PLM) for the **Courtown Breakwater Project**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
To reinstate and maintain a beach at Courtown with a possible Marina development	The primary input to the programme is funding of €5m	Competition for Tenders for consultants to carry out a coastal engineering and environmental feasibility study	Awarding of Contract for coastal engineering and environmental feasibility study to Consulting Engineers.	N/A

Description of Programme Logic Model

Objectives: The objective of the Courtown Breakwater Project was to reinstate and maintain a beach at Courtown with a possible marina development

Inputs: The primary input to the programme was the capital funding of €5m provided by Wexford County Council and OPW

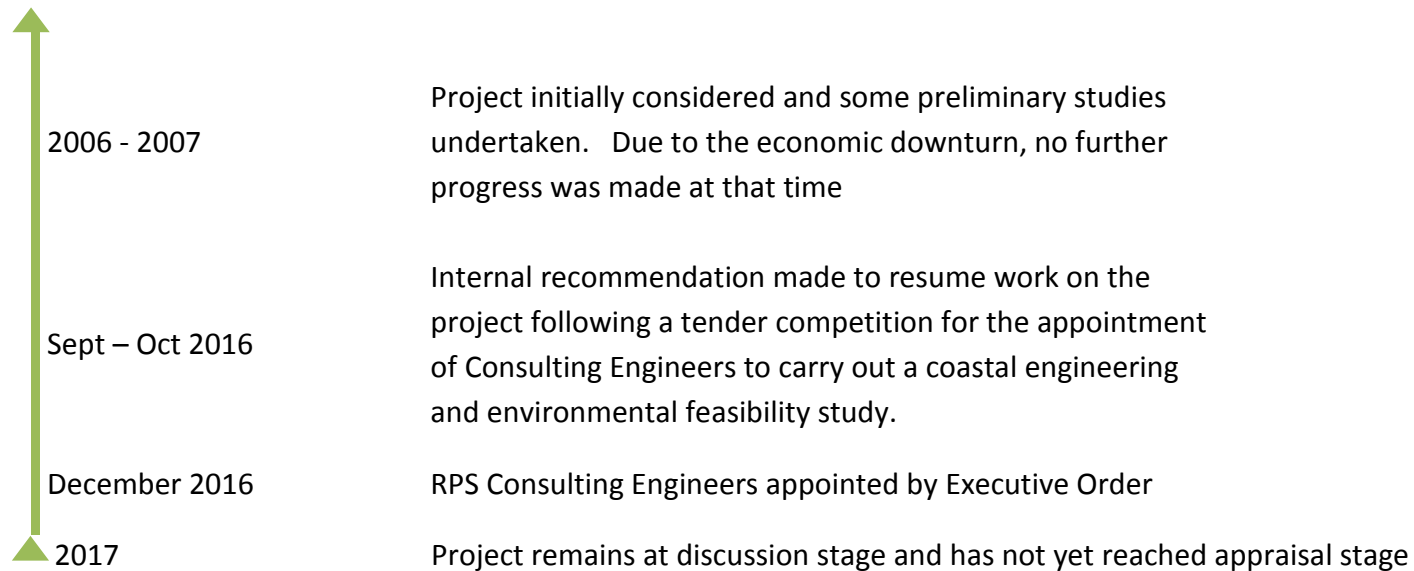
Activities: To date one key activity has been carried out i.e. the competition for tender for consultants to carry out a coastal engineering and environmental feasibility study.

Outputs: Having completed a competition for tenders a contract for a coastal engineering and environmental feasibility study was awarded to RPS Consulting Engineers

Outcomes: The envisaged outcome of the project is to reinstate and maintain a beach at Courtown with a possible Marina development.

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

The following section tracks the **Courtown Breakwater Project** from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Courtown Breakwater Project**

Project/Programme Key Documents	
Title	Details
Results of the Tender competition	Consultant selection quality/price scoring system results
Recommendation for the appointment of successful tenderer to carry out a coastal engineering and environmental study.	The recommendation included details of the project history including all earlier work done in relation to Courtown Breakwater
Executive Order No. 825/2016	Awarding of the contract to RPS Consulting Engineers .

Key Document 1: Results of the Tender Competition

The quality of this document provides evidence that an open tendering competition was held in relation to the appointment of consulting engineers.

Key Document 2: Recommendation for the appointment of the successful tenderer

The recommendation included details of the project history including all earlier work done in relation to Courtown Breakwater and earlier coastal protection works.

Key Document 3: Executive Order No. 825/2016

Executive Order formally appointing the successful tenderer.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Courtown Breakwater Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Results of the Tender competition	To verify the method used to select the Consulting Engineer to carry out the coastal engineering and environmental feasibility study	Available on Project File
Recommendation for the appointment of successful tenderer to carry out a coastal engineering and environmental study.	Business Case including background and history of the Project	Available on Project File
Executive Order No. 825/2016	To confirm the formal appointment of the Consulting Engineers	Available on Project File

Data Availability and Proposed Next Steps

All data appropriate to the current stage of this project are available on file.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Courtown Breakwater Project** 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)

This project is under consideration and is currently being appraised

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

All data, appropriate to the current stage of this project is available on file.

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

There are no recommendations arising from the review of compliance in this case.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Courtown Breakwater Project**

Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Results of the Tender competition for the appointment of consulting engineers
- Recommendation for the appointment of the successful tenderer, which includes background to the project.
- Executive Order formally appointing the Consulting Engineers to carry out a coastal engineering and environmental feasibility study.

Quality Assurance – In Depth Check
(Appendix 3 – Gorey Market House Development)

Section A: Introduction

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

Programme or Project Information	
Name	Gorey Market House Development
Detail	Capital Project to restore the prominence of the Market House building as a focal point on Main Street, Gorey and to further develop its relationship with the public realm of the town
Responsible Body	Wexford County Council
Current Status	Expenditure Being Considered
Start Date	2017
End Date	N/A
Overall Cost	€2m

Project Description

Gorey Market House located on the Main Street, in Gorey dates from approximately 1705 and is listed on Wexford County Council’s list of protected structures. Over time the building has been used as a market building, prison and civic building. The ground floor recently housed a tourist information office and an arts and crafts shop, with the upper floor used as a meeting chamber for the Local Area Committee of Wexford County Council. The municipal district offices relocated to the new Civic Offices in 2011. The building is owned by Wexford County Council and in 2016 the Council issued a CPO on 0.0815 HA of lands at the rear of the building. As the majority of the building is no longer occupied or, in regular use, concerns arise that it may fall into disrepair. A project team has been tasked with obtaining expressions of interest from parties who will partner with Wexford County Council in carrying out a development of the Market House that will respect the heritage and fabric of the building and bring it into regular use. The newly acquired land should be incorporated into any proposal.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Internal Audit Unit, Wexford County Council] have completed a Programme Logic Model (PLM) for the **Gorey Market House Development Project**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
To bring the building back into more active use by seeking Expressions of Interest from interested parties to support reinvestment and redevelopment.	The primary input to the programme is funding of €2m from Wexford County Council	Appointment of Consultants to provide advice on a Consultation and Procurement Strategy for Gorey Market House Appointment of Consultants to provide architectural services associated with the preparation of a design proposal and subsequent lodgement of a Part 8 application in respect of the Gorey Market House project	<ul style="list-style-type: none"> - Preservation of the building in accordance with its status as a protected structure. - Financially viable and deliverable solution in relation to capital redevelopment costs and ongoing operational and maintenance funding. - Facilitation of a partnership arrangement between Wexford County Council and investors to deliver the project. - Retention of the Market House in public ownership. - Generation of a commercial benefit as well as a cultural/arts/community benefit to Gorey Main Street and town. 	N/A

Description of Programme Logic Model

Objectives: To bring the building back into more active use by seeking expressions of interest from interested parties to support reinvestment and redevelopment

Inputs: The primary input to the programme is the capital funding of €2m provided by Wexford County Council

Activities: To date five key activities have been carried out.

The Gorey Town & Environs Local Area Plan 2017-2023 considers the setting and protection of the Market House as an important policy issue and sets an objective of promoting the continued use of the Market House and ensuring that any future development protects and enhances the building's architectural character and heritage

Executive Order 293/2017 dated 27th April 2017 – Appointment of Future Analytics to provide advice on a Consultation & Procurement Strategy for the Gorey Market House Project

Public Consultation Process via on-line survey advertised June 2017

Executive Order 932/2017 dated 12th December – Appointment of Reddy Architecture & Urbanism for the provision of Architectural Services associated with the preparation of a Design Proposal and subsequent lodgement of a Part 8 application.

Invitation to applicants for a concession contract to co-fund, redevelop, extend and operate the Market House advertised April 2018.

Outputs: Preservation of the building in accordance with its status as a protected structure.

Financially viable and deliverable solution in relation to capital redevelopment costs and ongoing operational and maintenance funding.

Facilitation of a partnership arrangement between Wexford County Council and investors to deliver the project.

Retention of the Market House in public ownership.

Generation of a commercial benefit as well as a cultural/arts/community benefit to Gorey Main Street and town

Outcomes: The envisaged outcome of the project is to bring the building back into more active use by seeking expressions of interest from interested parties to support reinvestment and redevelopment.

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

The following section tracks the **Gorey Market House Development Project** from inception to conclusion in terms of major project/programme milestones



1709	Gorey Market House was constructed
1798	Used as a prison
Up to 1819	Probably used as a Courthouse
1837	Used as a school
1953	Acquired by Gorey Town Commissioners
2011	Gorey Town Commissioners later Gorey Municipal District of Wexford County Council moved to new Civic Offices
2016	Wexford County Council issued a CPO on 0.0815 HA of lands at the rear of the building.
2017	Decision made to initiate the project
Apr 2017	Appointment of Future Analytics to provide advice on a Consultation & Procurement Strategy for the Gorey Market House Project
June 2017	Public consultation process via on-line survey
Aug 2017	Submissions invited from parties interested in the refurbishment and redevelopment of the Gorey Market House.
Dec 2017	Appointment of Reddy Architecture & Urbanism for the provision of Architectural Services associated with the preparation of a Design Proposal and subsequent lodgement of a Part 8 application
Apr 2018	Invitation to applicants for a concession contract to co-fund, redevelop, extend and operate the Market House

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Gorey Market House Development Project**

Project/Programme Key Documents	
Title	Details
Project Definition Document	Prepared by Head of Special Projects
Project Preliminary Appraisal Form	Detailed appraisal form completed by the Special Projects Team
Recommendation for the appointment of Future Analytics	Memo dated 25 th April 2017 from Head of Special Projects to Director of Service re appointment of consultants
Executive Order No. 293/2017	Appointment of Future Analytics. EO dated 27 th April 2017
Future Analytics Report "Identifying a role and purpose for Market House in Gorey"	Consultant's Report dated April 2017
Recommendation for the appointment of Reddy Architecture and Urbanism	Memo dated 20 th October 2017 from Head of Special Projects to Director of Service re appointment of consultants
Executive Order No. 932/2017	Appointment of Reddy Architecture & Urbanism. EO dated 12 th December 2017
Drawings and submissions relating to the Part 8 process	Drawings & Submissions relation to Part 8 process dated February 2018
Request for Tender to award a services concession contract for redevelopment and operation of the Market House	RFT prepared by Consultants dated 28 th March 2018 and corresponding newspaper advertisement

Key Document 1: Project Definition Document

This document provides evidence of project initiation and a stakeholder consultation process

Key Document 2: Project Preliminary Appraisal Form

The quality of this document provides evidence of the following steps being carried out:

- Define the objective
- Explore options taking account of constraints
- Quantify the costs of viable options and specify sources of funding
- Analyse the main options
- Identify the risks associated with each viable option
- Decide on a preferred option
- Make a recommendation on the project

Key Document 3: Recommendation for the appointment of Future Analytics

This document provides evidence of a recommendation from the Head of Special Projects to the Director of Service in relation to the appointment of Future Analytics to provide advice on a consultation and procurement strategy.

Key Document 4: Executive Order No. 293/2017

This document dated 27th April 2017 formally appointed Future Analytics

Key Document 5: Future Analytics Report “Identifying a role and purpose for Market House in Gorey”

This document is a report from Future Analytics arising from a workshop with Wexford County Council and included the following topics:

- Workshop objective
- What is the asset?
- Profile of Gorey
- Viability and sustainability
- Good practice
- Asset transfer
- Recommendations

Key Document 6: Recommendation for the appointment of Reddy Architecture and Urbanism

This document provides evidence of a recommendation from the Head of Special Projects to the Director of Service in relation to the appointment of Reddy Architecture and Urbanism in respect of the preparation of a feasibility study and Part 8 planning application.

Key Document 7: Executive Order No. 932/2017

This document dated 12th December 2017 formally appointed Reddy Architecture and Urbanism

Key Document 8: Drawings and submissions relating to the Part VIII process

These documents provide evidence of the statutory planning process

Key Document 9: Request for Tender to award a services concession contract for redevelopment and operation of the Market House and corresponding newspaper advertisement

These documents provide evidence of the tender process to award a concession contract. The closing date for submissions 16th May 2018.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Gorey Market House Development Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Project Definition Document	To confirm how and why the project was initiated	Available on Project File
Project Preliminary Appraisal Form	To verify the method used to prepare a business case	Available on Project File
Recommendation for the appointment of Future Analytics	To confirm compliance with Wexford County Council's internal procedures	Available on Project File
Executive Order No. 293/2017	To confirm the formal appointment of consultants, Future Analytics	Available on Project File
Future Analytics Report "Identifying a role and purpose for Market House in Gorey"	To confirm the output from the appointment of Future Analytics	Available on Project File
Recommendation for the appointment of Reddy Architecture and Urbanism	To confirm compliance with Wexford County Council's internal procedures	Available on Project File
Executive Order No. 932/2017	To confirm the formal appointment of consultants, Reddy Architecture and Urbanism	Available on Project File
Drawings and submissions relating to the Part 8 process	To confirm compliance with the statutory planning process	Available on Project File
Request for Tender to award a services concession contract for redevelopment and operation of the Market House	To confirm compliance with relevant procurement procedures and verify the current status of the project	Available on Project File

Data Availability and Proposed Next Steps

All data appropriate to the current stage of this project are available on file.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Gorey Market House Development Project** 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)

This project is under consideration and is currently being appraised

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

All data, appropriate to the current stage of this project is available on file.

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

It was noted that the recommendation to appoint Reddy Architecture and Urbanism referred to the fact that the contract was valued under €25,000 i.e. below the procurement threshold but also stated that normal internal procurement guidelines were not observed in this instance due to complexity and time constraints. Although a justification was presented for this derogation, it is recommended that, in future for contracts of this value, normal internal procurement rules should be adhered to i.e. three quotations should be sought.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Gorey Market House Development Project**

Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. However, the instance of non-compliance with Wexford County Council's Procurement Policies and Procedures in relation to the appointment of a consultant is a weakness in terms of overall compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Project Definition Document
- Project Preliminary Appraisal Form
- Future Analytics Report "Identifying a role and purpose for Market House in Gorey"
- Drawings and submissions relating to the Part 8 process

Quality Assurance – In Depth Check

(Appendix 4 – Public Lighting)

Section A: Introduction

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

Programme or Project Information	
Name	Public Lighting
Detail	The operation of public lighting in Co. Wexford including energy costs, general maintenance and repair costs
Responsible Body	Wexford County Council
Current Status	Expenditure being incurred
Start Date	Recurring Annual Costs
End Date	Recurring Annual Costs
Overall Cost	€1.4m

Project Description

Wexford County Council is responsible for the maintenance and provision of public lighting within its area. This includes street lights and lights in housing estates that have been taken in charge by Wexford County Council. Wexford County Council provides 14,366 public lights throughout the County. The budget for this service was €1.4m in 2017.

The maintenance of public lighting in County Wexford is contracted to Killaree Lighting Services. In 2015 Wexford County Council decided not to take up the option to renew the regional contract with Airtricity Utility Solutions for the maintenance of public lights. Wexford County Council invited tenders via the eTenders website for a 2 year public lighting services contract from 2015 to 2017. In their submitted tender, Killaree Lighting Services Ltd. demonstrated compliance with the minimum criteria and the instruction to tenderers and submitted the most economically advantageous tender.

Energy supply for unmetered public lighting is provided by Energia and for metered supply by Airtricity. These suppliers were procured through a national framework run by the Office of Government Procurement (OGP)

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Internal Audit Unit, Wexford County Council] have completed a Programme Logic Model (PLM) for the **Public Lighting Programme**

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

Objectives	Inputs	Activities	Outputs	Outcomes
To maintain in good working order the public lighting infrastructure, in the interests of public safety and security.	2017 Budget of €1.4m Maintenance contract with Killaree Lighting Services Ltd. Contract with Energia and Airticity for Energy supply.	Monitor performance of maintenance contractor ensuring requirements of contract are met. Process payments to maintenance contractor. Process payments to electricity suppliers.	An efficient and effective public lighting system.	Ongoing provision of a well maintained, safe and secure public lighting infrastructure.

Description of Programme Logic Model

Objectives: To maintain in good working order the public lighting infrastructure, in the interests of public safety and security

Outcomes: Ongoing provision of a well maintained, safe and secure public lighting infrastructure.

Inputs: The primary inputs to the programme are the 2017 Budget provision of €1.4m, the maintenance contract with Killaree Lighting Services Ltd. and the contracts with Energia and Airtricity for energy supply

Activities: Monitor performance of maintenance contractor ensuring requirements of contract are met. Process payments to maintenance contractor and electricity suppliers.

Outputs: An efficient and effective public lighting system.

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

The following section tracks the **Public Lighting Programme** from inception to conclusion in terms of major project/programme milestones



2017

The public lighting programme is an annual revenue expenditure item

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Public Lighting Programme**

Project/Programme Key Documents	
Title	Details
Memo re Public Lighting Maintenance Services Contract 2015	Details of the procurement process used by Wexford County Council in 2015 for a two year public lighting contract and subsequent recommendation of Senior Executive Engineer to award contract to Killaree Lighting Services Ltd.
Executive Order No. 211/2015 awarding public lighting maintenance contract to Killaree Lighting Services	Formal approval appointing public lighting maintenance contractor
Public Lighting Maintenance Contract 2015	Maintenance contract initially operated for a two-year period from 1 st April 2015 to 31 st March 2017 to be renewed for further periods of one year to a maximum of three extensions.

Key Document 1:

Memo re Public Lighting Maintenance Services Contract 2015 detailing the process used by Wexford County Council in 2015 to procure a two year public lighting maintenance contract

Key Document 2:

Executive Order No. 211/2015 formally approving the awarding of the public lighting maintenance contract to Killaree Lighting Services

Key Document 3:

Public Lighting Maintenance Contract (2015) including:

- Instructions to Tenderers
- Specification of Maintenance Procedures
- Specification of Materials
- Specification of Maintenance Works

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
No. of faults reported in relation to public lighting	To review 2017 activity in accordance with the contract terms and conditions	Available from Deadsure IT System
% faults repaired within target repair time	To review 2017 activity in accordance with the contract terms and conditions	Available from Deadsure IT System

Data Availability and Proposed Next Steps

All files and data reviewed in relation to the operation of the Public Lighting Programme in 2017 were all available at time of audit.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **Public Lighting Programme** based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Public Lighting forms part of Wexford County Council's annual current expenditure programme and broadly complies with the Public Spending Code. Most expenditure is incurred on the maintenance and upkeep of the public lighting infrastructure in Co. Wexford. Maintenance contract services were procured through a tender process carried out by Wexford County Council. The scope of the works required to operate and maintain the public lighting system are clearly defined in the contract documents.

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

There is sufficient data available to evaluate the public lighting programme. This data is available from a specialist IT system, Deadsure which is used to manage the maintenance and operation of public lights in Co. Wexford.

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

There are no recommendations arising from the review of compliance in this case.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Public Lighting Programme**

Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Tender evaluation relating to the procurement of maintenance contract services
- Contract with Killaree Services Ltd. for the provision of public lighting maintenance services
- Deadsure annual statistics