

**Public Spending Code
Quality Assurance Report for 2020**



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

May 2021

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, 2021

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 2020 reporting requirements and the latest updated guidance note (version 4) has informed the completion of the 2020 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. 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). This report, which has been generated as a matter of course through compliance with steps 1-4 set out above, is provided to meet the requirement of Step 5.

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 greater than €0.5m |
| | | 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 – 2020)

The Inventory contains **188** Projects under the three stages and comprises a total value of **€721m**. 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 2020.

| | Current Expenditure | Capital Expenditure | |
|------------------------------|---------------------|---------------------|------------|
| Project Numbers | > €0.5m | > €0.5m | Totals |
| Expenditure Being considered | 0 | 70 | 70 |
| Expenditure Being Incurred | 49 | 56 | 105 |
| Expenditure recently ended | 0 | 13 | 13 |
| Totals | 49 | 139 | 188 |

| | Current Expenditure | Capital Expenditure | |
|------------------------------|---------------------|---------------------|--------------|
| Project Total Values | > €0.5m | > €0.5m | Totals |
| Expenditure Being considered | 0 | €267m | €267m |
| Expenditure Being Incurred | €170m | €264m | €434m |
| Expenditure recently ended | 0 | €20m | €20m |
| Totals | €170m | €551m | €721m |

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

In compliance with the requirement to publish information on all procurements undertaken by Wexford Co Council that were in excess of €10m the following is the location of this publication on the Council's website

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

The following presents a screen print from the web page



For 2020 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 10 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/Current 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 indicate a satisfactory level of compliance there are indications that there continues to be room for improvements in some areas of business and 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 five projects is included in Appendix C of this report.

The selected projects, level of compliance and number of recommendations per project is summarised in the following table:

| | Project Reviewed | Compliance | Recommendations |
|---|--|-------------------|------------------------|
| 1 | Min Ryan Park | Satisfactory | 0 |
| 2 | South East Greenway (New Ross to Waterford) | Satisfactory | 0 |
| 3 | 44 Houses at Whiterock Wexford | Satisfactory | 0 |
| 4 | Refurbishment - Enniscorthy Municipal District Offices | Satisfactory | 0 |
| 5 | RAS Programme | 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. The projects examined in the indepth review have provided satisfactory assurance that there is compliance with the Public Spending Code and no recommendations have arisen from the 2020 Indepth Review.

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 2020.
- 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. Five Projects were examined. The project documentation examined provided satisfactory assurance that this is in compliance with the Public Spending Code and no additional recommendations were identified.
- 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.
- The 2020 final report can be located on Wexford County Council's website at <https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/public-spending-code>

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 - 2020

Wexford County Council 2020 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

| Expenditure being Considered - Greater than €0.5m (Capital and Current) | | | | | | |
|---|---------------------------------|--|---|---|--|--------------------------------|
| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure |
| Housing & Building | | | | | | |
| 50 Units Killeens Wexford | House Construction Project | | | | 2023-2025 | €10,000,000 |
| 26 Units Clonard, Wexford | House Construction Project | | €11,810 | | 2023-2025 | €7,000,000 |
| Purchase of Land for Housing Purposes | House Construction Project | | | | 2021 - 2023 | €1,500,000 |
| Bride Street (2 Units) | House Purchase Project | | | | 2019 - 2022 | €600,000 |
| Ramsfort Gorey (SSF) (20 Units) | House Construction Project | | | | 2021 - 2023 | €4,500,000 |
| 12 Units Tagoat | House Construction Project | | €7,290 | | 2021 - 2023 | €3,200,000 |
| 43 Units Ard an Bhile, Healysland N. Ross | Turnkey Project | | | | 2021 - 2023 | €8,710,000 |
| 5 Part V Ard an Bhile, Healysland N. Ross | Part V Acquisitions | | | | 2021 - 2023 | €949,000 |
| 39 Turnkey Part V Tobar Muire Creagh | Turnkey Project | | | | 2021-2022 | €9,507,500 |
| 4 Part V Tobar Muire Creagh | Part V Acquisitions | | | | 2021-2023 | €839,460 |
| 18 Part V Greenhills, Clonhasten | Part V Acquisitions | | | | 2021 - 2024 | €3,953,000 |
| 50 Turnkey Greenhills, Clonhasten | Turnkey Project | | | | 2021 - 2024 | €11,255,000 |
| 13 Turnkey Roxborough Manor | Turnkey Project | | | | 2021 - 2022 | €2,908,000 |
| 13 Turnkey Haughton Place | Turnkey Project | | | | 2022 - 2023 | €2,500,000 |
| 10 Turnkey Clonard | Turnkey Project | | | | 2022 - 2023 | €2,338,000 |
| 11 Part V Springview, Gorey | Part V Acquisitions | | | | 2021 - 2022 | €2,238,000 |
| 7 Pairc an Dara, Clonard | Part V Acquisitions | | | | 2022 - 2023 | €1,500,000 |
| 18 Pairc an Dara, Clonard | Turnkey Project | | | | 2022 - 2023 | €4,000,000 |
| 12 units Bridgetown | CAS Construction | | | | 2022 - 2024 | €2,400,000 |
| CAS Construction Clonattin - 6 Units | CAS Project | | | | 2020-2021 | €1,404,800 |
| Road Transportation & Safety | | | | | | |
| Old N11 Enniscorthy (Dublin Road) | Road Construction/Strengthening | | | | 2020-2022 | €1,100,000 |
| N25 Knockeen to Tomcoole | Road Construction/Strengthening | | | | 2020-2021 | €3,200,000 |
| N25 Maldron Roundabout to Whitford | Road Construction/Strengthening | | | | 2020-2022 | €1,200,000 |
| New Ross Bridge to Kilkenny boundary | Road Construction/Strengthening | | | | 2020-2022 | €500,000 |
| N25 Kilmore Junction to Ashfield Cross | Road Construction/Strengthening | | | | 2020-2022 | €3,500,000 |
| N30 Forestwood to Cloneigh (2.6 Kms) | Road Construction/Strengthening | | | | 2020-2023 | €2,000,000 |
| N80 Scarawalsh to Ballycarney (3.7 Kms) | Road Construction/Strengthening | | | | 2020-2023 | €3,000,000 |

| Expenditure being Considered - Greater than €0.5m (Capital and Current) | | | | | | |
|---|--|--|---|---|--|--------------------------------|
| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure |
| Water/Surface Water Projects | | | | | | |
| CFRAM Wexford Town Flood Relief Sch | Flooding Prevention works | | €106,286 | | 2021-2029 | €9,000,000 |
| DPI Resolution Multi annual Prog 2021-24 | Wastewater Infrastructure Improv/Develop | | | | 2019-2021 | €770,552 |
| New Ross Flood Relief Scheme Phase 3 | Flooding Prevention works | | | | 2021-2022 | €1,500,000 |
| Special Projects | | | | | | |
| Trinity Wharf | Mixed Use Employment Development | | €306,712 | | 2021-2024 | €28,156,000 |
| Templeshannon Urban Renewal | Regeneration Project | | €113,006 | | 2022-2024 | €6,000,000 |
| Gorey Market House Development | Consolidation and Development of Site | | €192,887 | | 2020-2021 | €2,760,000 |
| Greenway (Rosslare Hbr to Waterford) | Greenway project along old railway | | €117,704 | | 2019 - 2021 | €30,000,000 |
| Greenway (Wexford to Rosslare) | Greenway project - Wexford town to Rosslare | | €5,546 | | 2021-2023 | €3,500,000 |
| John's Street Business Hub | Business Hub Development in New Ross | | €12,548 | | 2021 - 2024 | €2,310,000 |
| Wexfordia Hook Redevelopment Project | Enhanced Tourist Facility | | | | 2021 - 2024 | €6,800,000 |
| Wexfordia Heritage Pk Develop Project | Enhanced Tourist Facility | | €5,000 | | 2021 - 2024 | €8,500,000 |
| New Ross Tourism Project | Enhanced Tourist Facility | | €142,078 | | 2020 - 2024 | €7,800,000 |
| High Hill Park New Ross | Development of Public Park | | €87,503 | | 2019 - 2022 | €1,800,000 |
| Esmonde Street Development - Gorey | Public Realm in Esmonde Street, Gorey | | €63,574 | | 2019 - 2023 | €2,841,986 |
| Enniscorthy Technology Park Phase 2 | Expansion of Technology Park | | | | 2022-2025 | €1,000,000 |
| Enniscorthy Tourism Project | Upgrade of Enniscorthy Town Centre | | €7,786 | | 2021 - 2025 | €8,230,000 |
| Wexford Arts Centre | Refurb Works & increased accessibility | | €190,370 | | 2019 - 2022 | €3,012,000 |
| New Ross Public Realm | Removal of Oil Tanks & Devel of Public space | | €1,586,107 | | 2020 - 2022 | €3,000,000 |
| New Ross Fire Station | Development of Fire Station | | €18,350 | | 2020 - 2022 | €2,000,000 |
| Crescent Quay Dredging | Dredging works in Wexford Town | | | | 2021-2023 | €1,000,000 |
| Courtown North Beach & Marina | Construct Breakwater & Beach Nourishment | | | | 2020 - 2025 | €12,000,000 |
| Oyster Lane Town Block | Public Realm Project | | | | 2021-2023 | €1,750,000 |
| Mechanics Institute | Emergency Works to Public Building | | €41,142 | | 2021-2022 | €255,000 |
| Monck Street | Public Realm | | | | 2021-2022 | €400,000 |
| Enniscorthy North Business District (Ph 1) | Masterplan and initial improvement works | | | | 2020-2021 | €150,000 |
| Enniscorthy North Business District (Ph 2) | Develop Active Travel Network in this district | | | | 2022-2024 | €3,400,000 |
| Enniscorthy Sports Hub (Ph 2 - Building) | Development of Building at Sports Hub | | | | 2021-2022 | €465,000 |

| Expenditure being Considered - Greater than €0.5m (Capital and Current) | | | | | | |
|---|--|--|---|---|--|--------------------------------|
| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure |
| Curraclloe Water Sports Activity Centre | Development of Water Activity Centre | | | | 2021-2022 | €1,300,000 |
| Forth Mountain Activity Centre | Development of Activity Centre on site | | | | 2021 - 2024 | €5,800,000 |
| Bunclody Public Realm Project | Public Realm in Main Street Bunclody | | | | 2021-2023 | €500,000 |
| Economic Development | | | | | | |
| Wexford Quay Public Realm (Ballast Off) | Renovation of Building and Area | | | | 2021-2023 | €500,000 |
| Castlebridge Urban Renewal | Develop Playground, Car Park & Facilities | | | | 2022-2024 | €800,000 |
| Spawell Road Complex | Development of Office Space in Old County Hall | | | | 2021-2023 | €600,000 |
| Adoration Convent | Development of GSU Student Accommodation | | | | 2021-2023 | €1,700,000 |
| Environmental Services | | | | | | |
| Lady's Island Lake - Water Level Mgmt | Drainage Works/Development | | | | 2023-2025 | €1,500,000 |
| Gorey Fire Station | Improvement Works | | | | 2022-2024 | €500,000 |
| Civil Defence Headquarters | Development of HQ Centre | | | | 2021 - 2024 | €850,000 |
| Recreation & Amenity | | | | | | |
| Improvements Enniscorthy Library | Redevelopment of Library facilities | | | | 2022-2025 | €3,000,000 |
| Improvements New Ross Library | Redevelopment of Library facilities | | | | 2022-2025 | €2,000,000 |
| Archive Storage | Storage Development | | | | 2022-2024 | €1,500,000 |
| Town & Village Renewal Programme 2020 | Community Programme – Various | | | | 2021 - 2023 | €1,184,507 |
| Agriculture, Health & Welfare | | | | | | |
| New Ross Quayside Pontoon | Upgrade of Quayside Pontoon | | | | 2020-2023 | €800,000 |
| Miscellaneous Services | | | | | | |
| Upgrade of CCTV Systems | Upgrade of CCTV Systems in all County Towns | | €27,572 | | 2020-2023 | €500,000 |
| Totals | | €0 | €3,043,271 | €0 | | €267,237,805 |

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Cumulative Expenditure to-date | Projected Lifetime Expenditure (Capital Only) |
|--|----------------------------|--|--|--|--|--------------------------------|---|
| Housing & Building | | | | | | | |
| Taghmon 18 Houses | House Construction Project | | €1,588,069 | | 2019-2021 | €3,442,784 | €3,700,000 |
| House Purchases 2019/2020 - Wexford District | House Purchases | | €184,307 | | 2019-2021 | €2,473,109 | €2,874,000 |
| House Purchase 2019/2020 - Gorey District | House Purchases | | €296 | | 2019-2021 | €938,217 | €1,133,000 |
| Glentire (7 Units) | House Construction Project | | €318,683 | | 2019-2021 | €1,050,101 | €1,480,000 |
| Energy Efficiency Programme 2019 | Energy Improvements | | €281,799 | | 2019-2021 | €815,299 | €900,000 |
| Capital Advance Leasing (CALF) 2018 | CALF Projects | | €3,448,897 | | 2020-2023 | €3,448,897 | €4,900,000 |
| Wexford Street Gorey (20 Units) | House Construction Project | | €108,770 | | 2021-2023 | €509,793 | €5,000,000 |
| CAS Peter McVerry Trust | CAS Housing Units | | €1,746,150 | | 2020-2022 | €1,746,150 | €1,910,000 |
| Wexford Women's Refuge Proposal (12 units) | CAS Housing Units | | €137,633 | | 2021-2023 | €287,516 | €4,998,000 |
| Whiterock (44 Units) | House Construction Project | | €116,672 | | 2021-2024 | €307,139 | €10,300,000 |
| Grantstown Voluntary Housing (16 Units) | CAS Housing Units | | €23,734 | | 2021-2023 | €91,419 | €2,200,000 |
| Ballyhine (7 units) | House Construction Project | | €34,779 | | 2021-2022 | €37,116 | €1,260,000 |
| Rosetown (23 Units) | House Construction Project | | €201,654 | | 2021-2023 | €409,169 | €7,695,000 |
| Carley's Bridge (17 Units) | House Construction Project | | €871,411 | | 2020-2022 | €1,221,663 | €3,900,000 |
| Creagh (12 units) | House Construction Project | | €22,656 | | 2021-2023 | €25,608 | €2,500,000 |
| Turnkey - Airhill Bevedere Road | Turnkey Project | | | | 2019-2021 | €246 | €1,670,000 |
| Part V Roxborough Manor, Mulgannon Wex (22) | Part V Acquisitions | | €2,780,888 | | 2020-2022 | €2,788,811 | €4,724,000 |
| Rosbercon New Ross (28 Units) | House Construction Project | | €3,051 | | 2021-2023 | €202,805 | €5,500,000 |
| 20 Units Cluain Beag Clonard, Wexford | Turnkey Project | | | | 2020-2021 | | €4,345,200 |
| 6 Units Cluain Beag Clonard | Part V Acquisitions | | | | 2020-2021 | | €1,229,500 |
| Bullawn New Ross (2 Units) SN | House Construction Project | | €10,207 | | 2021-2022 | €27,090 | €600,000 |
| 19 Units Ard Uisce 2020 Turnkey | Turnkey Project | | €239,895 | | 2019-2021 | €4,523,895 | €4,612,440 |
| 5 PT V Units - An Glasan E/C | Part V Acquisitions | | €655,837 | | 2020-2022 | €655,837 | €1,106,700 |
| Circle Hsg CAS Acquisitions | CAS Project | | €513,795 | | 2021-2022 | €992,479 | €1,082,479 |
| Part V - Knockmullen, gorey | Part V Acquisitions | | €2,465,800 | | 2019-2021 | €3,755,800 | €3,755,800 |
| 3 Units Michael Street, New Ross | Turnkey Project | | | | 2019-2021 | €246 | €535,500 |
| 16 Units Ballynaglogh | Turnkey Project | | €369 | | 2021-2023 | €369 | €3,753,600 |
| 4 Units Gleann an Ghardin | Turnkey Project | | €246 | | 2020-2021 | €246 | €958,800 |
| 5 Units Ard Uisce Bungalows | Turnkey Project | | €246 | | 2020-2021 | €246 | €1,249,500 |

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Cumulative Expenditure to-date | Projected Lifetime Expenditure (Capital Only) |
|--|---------------------------------|--|--|--|--|--------------------------------|---|
| CAS Construction Clonattin - 6 Units | CAS Project | | | | 2020-2021 | | €1,404,800 |
| <i>Maintenance of LA Housing</i> | <i>Annual Operational Costs</i> | €6,713,072 | | | | | |
| <i>Housing Assessment, Allocation & Transfer</i> | <i>Annual Operational Costs</i> | €847,489 | | | | | |
| <i>Housing Rent and TP Administration</i> | <i>Annual Operational Costs</i> | €828,280 | | | | | |
| <i>Housing Community Development Support</i> | <i>Annual Operational Costs</i> | €785,457 | | | | | |
| <i>Admin of Homeless Service</i> | <i>Annual Operational Costs</i> | €659,813 | | | | | |
| <i>Support to Housing Capital Programme</i> | <i>Annual Operational Costs</i> | €2,133,727 | | | | | |
| <i>RAS Programme</i> | <i>Annual Operational Costs</i> | €9,276,849 | | | | | |
| <i>Housing Loans</i> | <i>Annual Operational Costs</i> | €1,646,112 | | | | | |
| <i>Housing Grants</i> | <i>Annual Operational Costs</i> | €2,294,469 | | | | | |
| Road Transportation & Safety | | | | | | | |
| 2017 HD28 Pavement Renewals | Construction/Strengthening | | | | 2017-2022 | €892,906 | €1,068,656 |
| 2019 HD28 Pavement Renewals | Construction/Strengthening | | €782,363 | | 2019-2021 | €1,013,032 | €1,220,043 |
| Public Lighting Upgrade Programme | Construction/Strengthening | | €1,758,470 | | 2019-2022 | €5,066,550 | €5,500,000 |
| MT Elliot Payment Strengthening | Construction/Strengthening | | €806,985 | | 2019-2021 | €1,106,931 | €1,116,000 |
| Killeens to Newtown Phase 2 | Construction/Strengthening | | €293,111 | | 2020-2021 | €1,044,713 | €1,900,000 |
| Rosslare Harbour Access Road | Construction/Strengthening | | €140,783 | | 2020-2026 | €227,175 | €30,000,000 |
| Oylegate - Rosslare Hbr (Design) | Construction/Strengthening | | €815,785 | | 2020-2023 | €1,513,421 | €12,160,000 |
| N30 Tomfarney to Clonroche | Construction/Strengthening | | €1,757,978 | | 2020-2021 | €2,146,601 | €2,259,580 |
| Wexford - Castlebridge Surfacing/Paths | Construction/Strengthening | | | | 2018-2023 | €1,131,061 | €2,850,000 |
| N25 Ballygillane Roundabout | Construction/Strengthening | | €6,285 | | 2020-2022 | €6,285 | €1,900,000 |
| <i>NP Roads - Maintenance & Improvement</i> | <i>Annual Operational Costs</i> | €1,557,066 | | | | | |
| <i>Regional Rds - Maintenance & Improvement</i> | <i>Annual Operational Costs</i> | €2,672,184 | | | | | |
| <i>Local Roads - Maintenance & Improvement</i> | <i>Annual Operational Costs</i> | €25,830,827 | | | | | |
| <i>Public Lighting</i> | <i>Annual Operational Costs</i> | €1,883,224 | | | | | |
| <i>Road Safety Engineering Improvements</i> | <i>Annual Operational Costs</i> | €662,232 | | | | | |
| <i>Maintenance & Management of Car Parking</i> | <i>Annual Operational Costs</i> | €1,371,101 | | | | | |
| <i>Agency & Recoupable</i> | <i>Annual Operational Costs</i> | €1,292,643 | | | | | |
| | | | | | | | |

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Cumulative Expenditure to-date | Projected Lifetime Expenditure (Capital Only) |
|--|---------------------------------|--|--|--|--|--------------------------------|---|
| Water/Surface Water Projects | | | | | | | |
| Enniscorthy Flood Defence Scheme | Flood Defence Works | | €586,799 | €0 | 2015-2024 | €4,990,824 | €49,100,000 |
| Wexford Minor Flood Works (Racecourse) | Flood Relief Works | | €118,115 | | 2018-2021 | €362,190 | €525,000 |
| <i>Water Supply - Irish Water SLA</i> | <i>Annual Operational Costs</i> | €4,555,485 | | | | | |
| <i>Waste Water Treatment - Irish Water SLA</i> | <i>Annual Operational Costs</i> | €2,442,374 | | | | | |
| <i>Operations & Maintenance of Public Conveniences</i> | <i>Annual Operational Costs</i> | €522,345 | | | | | |
| <i>Admin of Group & Private Installations</i> | <i>Annual Operational Costs</i> | €1,469,683 | | | | | |
| <i>Support to Irish Water Capital Programme</i> | <i>Annual Operational Costs</i> | €1,111,161 | | | | | |
| Special Projects | | | | | | | |
| Wexford Crescent Development | Public Realm Project | | €839,611 | | 2019-2021 | €3,094,423 | €3,200,000 |
| Min Ryan Park, Wexford | New Public Park | | €889,056 | | 2018-2021 | €4,581,577 | €5,230,875 |
| Enniscorthy Technology Park Phase 1 | Develop Technology Park | | | | 2018-2021 | €2,661,850 | €2,742,000 |
| Greenway (New Ross to Waterford) (with KK Co Co) | Greenway project | | €816,214 | | 2019-2024 | €1,164,005 | €15,400,000 |
| Kilmore Quay Relief Road | Link Road Development | | €182,060 | | 2020-2021 | €482,296 | €1,070,000 |
| Carrigfoyle Activity Park | Development of Trails | | €988,514 | | 2019-2021 | €1,276,179 | €1,400,000 |
| Gorey Park Development | Development of Park | | €1,124,594 | | 2019-2021 | €2,024,745 | €2,760,000 |
| Development Management | | | | | | | |
| SICAP Programme 2018 - 2022 | Social Inclusion/Comm Prog | | €1,776,048 | | 2018-2022 | €5,200,000 | €8,500,000 |
| LEADER programme 2020 - 2024 | Grant Prog Extended | | €1,807,550 | | 2020-2024 | €4,177,503 | €10,694,558 |
| Town & Village Renewal Programme 2018 | Grant Prog Extended | | €376,339 | | 2018-2022 | €840,907 | €1,334,798 |
| Town & Village Renewal Programme 2019 | Grant Prog Extended | | €39,000 | | 2019-2022 | €39,000 | €691,206 |
| <i>Forward Planning</i> | <i>Annual Operational Costs</i> | €1,192,707 | | | | | |
| <i>Development Management</i> | <i>Annual Operational Costs</i> | €2,378,589 | | | | | |
| <i>Planning Enforcement</i> | <i>Annual Operational Costs</i> | €983,290 | | | | | |
| <i>Community Function</i> | <i>Annual Operational Costs</i> | €1,787,697 | | | | | |
| <i>Building Control</i> | <i>Annual Operational Costs</i> | €806,321 | | | | | |
| <i>Economic Development & Promotion</i> | <i>Annual Operational Costs</i> | €28,920,060 | | | | | |
| <i>Property Management</i> | <i>Annual Operational Costs</i> | €923,420 | | | | | |
| | | | | | | | |

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Cumulative Expenditure to-date | Projected Lifetime Expenditure (Capital Only) |
|--|---------------------------------|--|--|--|--|--------------------------------|---|
| Environmental Services | | | | | | | |
| Coastal Protection Works (Rosslare Strand) | Coastal Protection Works | | €10,051 | | 2020-2024 | €123,792 | €7,930,000 |
| <i>Landfill Operation & Aftercare</i> | <i>Annual Operational Costs</i> | €2,462,163 | | | | | |
| <i>Recovery & Recycling Facilities</i> | <i>Annual Operational Costs</i> | €1,642,709 | | | | | |
| <i>Litter Management</i> | <i>Annual Operational Costs</i> | €1,168,187 | | | | | |
| <i>Street Cleaning</i> | <i>Annual Operational Costs</i> | €2,016,160 | | | | | |
| <i>Waste Regulations, Monitoring & Enforcement</i> | <i>Annual Operational Costs</i> | €702,580 | | | | | |
| <i>Maintenance & Upkeep of Burial Grounds</i> | <i>Annual Operational Costs</i> | €504,146 | | | | | |
| <i>Safety of Structures & Places</i> | <i>Annual Operational Costs</i> | €3,874,463 | | | | | |
| <i>Operation of Fire Services</i> | <i>Annual Operational Costs</i> | €5,237,458 | | | | | |
| <i>Water Quality, Air/Noise Pollution</i> | <i>Annual Operational Costs</i> | €1,078,191 | | | | | |
| Recreation and Amenity | | | | | | | |
| <i>Operation of Library & Archive Services</i> | <i>Annual Operational Costs</i> | €5,574,598 | | | | | |
| <i>Outdoor Lesiure Areas Operations</i> | <i>Annual Operational Costs</i> | €1,993,248 | | | | | |
| <i>Community, Sport & Recreation Development</i> | <i>Annual Operational Costs</i> | €1,339,595 | | | | | |
| <i>Operation of Arts Programme</i> | <i>Annual Operational Costs</i> | €1,624,047 | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | |
| <i>Operation & Maintenance of Piers & Harbours</i> | <i>Annual Operational Costs</i> | €2,099,999 | | | | | |
| <i>Veterinary Services</i> | <i>Annual Operational Costs</i> | €695,104 | | | | | |
| Miscellaneous Services | | | | | | | |
| Enniscorthy MD Offices | Refurbishment Works | | €1,056,642 | | 2019-2021 | €1,313,859 | €1,500,000 |
| <i>Profit/Loss of Machinery Account</i> | <i>Annual Operational Costs</i> | €738,988 | | | | | |
| <i>Profit/Loss of Stores Account</i> | <i>Annual Operational Costs</i> | €789,752 | | | | | |
| <i>Administration of Rates</i> | <i>Annual Operational Costs</i> | €22,451,911 | | | | | |
| <i>Local Representation/Civic Leadership</i> | <i>Annual Operational Costs</i> | €1,474,389 | | | | | |
| <i>Motor Taxation</i> | <i>Annual Operational Costs</i> | €1,124,414 | | | | | |
| <i>Agency & Recoupable Services</i> | <i>Annual Operational Costs</i> | €4,206,108 | | | | | |
| Totals | | €170,345,887 | €32,728,197 | | | €76,233,875 | €263,331,035 |

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

| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Completion Date | Final Outturn Expenditure |
|---|-----------------------------------|--|--|--|-----------------------------------|---------------------------|
| Housing & Building | | | | | | |
| 3 PT V Units - Hunters Hill Gorey | Part V | | €598,547 | | 2020 | €598,547 |
| John's Gate Street Flats Refurbishment | Refurbishment | | €3,769 | | 2020 | €870,417 |
| Gleann Aoibhinn, Courtown | Turnkey Project | | €26,928 | | 2020 | €2,243,118 |
| House Purchases 2019 - New Ross District | House Purchase | | €172,598 | | 2020 | €752,220 |
| House Purchases 2019 - Enniscorthy District | House Purchase | | €173,357 | | 2020 | €873,640 |
| 9 Units Baile Eoghain Gorey | House Construction Project | | €35,706 | | 2020 | €1,897,421 |
| Creagh (10 Houses) | House Construction Project | | €2,913 | | 2020 | €1,779,262 |
| Slippery Green Wexford (10 Houses) | House Construction Project | | €62,357 | | 2020 | €2,404,484 |
| Danescastle (10 Units) (12 Units) | House Construction Project | | €57,216 | | 2020 | €1,798,592 |
| Turnkey - Whitewater Estuary, Ballyhack | Turnkey Project | | €697,049 | | 2020 | €720,000 |
| Part V - Ard Uisce Wexford (13 Units) | Part V House Construction Project | | €1,669,852 | | 2020 | €3,080,036 |
| 8 Turnkey Units - Clonattin Upper | Turnkey Project | | €1,422,503 | | 2020 | €1,422,503 |
| Coolcotts (7 Units) | House Construction Project | | €201,654 | | 2020 | €1,439,933 |
| | | | €0 | | | |
| Totals | | €0 | €5,124,449 | €0 | | €19,880,173 |

Appendix B – Checklists of Compliance

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment*, December 2019

QA Checklists – Step 3

When completing the checklists, organisations should consider the following points.

- ❖ 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 the annual number of formal evaluations, economic appraisals, project completion reports¹ and ex post evaluations. 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.

¹ Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

| | General Obligations not specific to individual projects/programmes. | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--------|--|---|--|
| Q 1.1 | Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)? | 3 | All relevant staff & agencies have been notified of their obligations under the PSC |
| Q 1.2 | Has internal training on the Public Spending Code been provided to relevant staff? | 2 | As training is rolled out within the sector it is expected that WCC staff will engage with this training |
| Q 1.3 | Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach. |
| Q 1.4 | Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | No project relevant to the PSC |
| Q 1.5 | Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | |
| Q 1.6 | Have recommendations from previous QA reports been acted upon? | 3 | Yes |
| Q 1.7 | Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website? | 3 | Yes |
| Q 1.8 | Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| Q 1.9 | Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | If and where appropriate |
| Q 1.10 | How many formal evaluations were completed in the year under review? Have they been published in a timely manner? | 3 (No) | 3 Post Projects reviews completed - 2020 was impacted by Covid Measures which delayed projects |
| Q 1.11 | Is there a process in place to follow up on the recommendations of previous evaluations? | 2 | |
| Q 1.12 | How have the recommendations of reviews and ex post evaluations informed resource allocation decisions? | 2 | If and where appropriate |

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

| | Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--------|--|---|--------------------------------|
| Q 2.1 | Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m? | 3 | |
| Q 2.2 | Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data? | 3 | |
| Q 2.3 | Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes? | 3 | |
| Q 2.4 | Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc? | 3 | |
| Q 2.5 | Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes? | 3 | |
| Q 2.6 | Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability? | 3 | |
| Q 2.7 | Was the appraisal process commenced at an early enough stage to inform decision making? | 3 | |
| Q 2.8 | Were sufficient options analysed in the business case for each capital proposal? | 3 | |
| Q 2.9 | Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place? | 3 3 3 | |
| Q 2.10 | Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability? | 3 3 | |
| Q 2.11 | Were the Strategic Assessment Report, Preliminary & Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m? | N/A in 2020 | No projects of this value |
| Q 2.12 | Was a detailed project brief including design brief and procurement strategy prepared for all investment projects? | 3 | |
| Q 2.13 | Were procurement rules (both National and EU) complied with? | 3 | |
| Q 2.14 | Was the Capital Works Management Framework (CWMF) properly implemented? | 3 | |
| Q 2.15 | Were State Aid rules checked for all support? | N/A | |
| Q 2.16 | Was approval sought from the Approving Authority at all decision gates? | 3 | |
| Q 2.17 | Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority? | 3 | |
| Q 2.18 | Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m? | N/A | No Project of this value |

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

| | Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--------|--|---|--|
| Q 3.1 | Were objectives clearly set out? | 3 | Outlined to Members of Council as part of the budget process |
| Q 3.2 | Are objectives measurable in quantitative terms? | | To an extent |
| Q 3.3 | Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals? | N/A | No new expenditure |
| Q 3.4 | Was an appropriate appraisal method used? | N/A | No new expenditure |
| Q 3.5 | Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years? | N/A | No new Projects/Programmes of this level |
| Q 3.6 | Did the business case include a section on piloting? | N/A | |
| Q 3.7 | Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| Q 3.8 | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| Q 3.9 | Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER? | N/A | |
| Q 3.10 | Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| Q 3.11 | Was the required approval granted? | N/A | |
| Q 3.12 | Has a sunset clause been set? | N/A | |
| Q 3.13 | If outsourcing was involved were both EU and National procurement rules complied with? | N/A | |
| Q 3.14 | Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | N/A | |
| Q 3.15 | Have steps been put in place to gather performance indicator data? | 3 | |

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

| | Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--------|--|--|--|
| Q 4.1 | Was a contract signed and was it in line with the Approval given at each Decision Gate? | 3 | Yes where appropriate |
| Q 4.2 | Did management boards/steering committees meet regularly as agreed? | 3 | Yes where appropriate |
| Q 4.3 | Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Internal co-ordinating team in most cases |
| Q 4.4 | Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Internal co-ordinating team in most cases |
| Q 4.5 | Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Progress reports were prepared in most cases |
| Q 4.6 | Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In most cases |
| Q 4.7 | Did budgets have to be adjusted? | YES | Yes Up and Down |
| Q 4.8 | Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes in most cases |
| Q 4.9 | Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)? | No | All feasibility exercises completed at the consideration stage of projects |
| Q 4.10 | If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | N/A | |
| Q 4.11 | If costs increased or there were other significant changes to the project was approval received from the Approving Authority? | 3 | This would be a requirement for grant approval |
| Q 4.12 | Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | No | With one exception in 2020 in the case of a Housing Project |

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

| | Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|--------|---|---------------------------------------|--|
| Q 5.1 | Are there clear objectives for all areas of current expenditure? | 3 | Yes as part of the budget process |
| Q 5.2 | Are outputs well defined? | 3 | National KPIs are in place for local government |
| Q 5.3 | Are outputs quantified on a regular basis? | 3 | KPIs are established each year for specific services |
| Q 5.4 | Is there a method for monitoring efficiency on an ongoing basis? | 3 | Yes budget performance monitoring is in place |
| Q 5.5 | Are outcomes well defined? | 3 | Annual Services Plans and SMDWs |
| Q 5.6 | Are outcomes quantified on a regular basis? | 3 | Annual Services Plans and SMDWs |
| Q 5.7 | Are unit costings compiled for performance monitoring? | 3 | National KPIs are in place for local government |
| Q 5.8 | Are other data compiled to monitor performance? | 3 | Yes budget performance monitoring is in place |
| Q 5.9 | Is there a method for monitoring effectiveness on an ongoing basis? | 3 | Yes budget performance monitoring is in place |
| Q 5.10 | Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | If and when appropriate |

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

| | Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|---|---|---|
| Q 6.1 | How many Project Completion Reports were completed in the year under review? | 3 (No) | Roads and Housing Projects |
| Q 6.2 | Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | 3 | |
| Q 6.3 | How many Project Completion Reports were published in the year under review? | 1(No) | Housing Project |
| Q 6.4 | How many Ex-Post Evaluations were completed in the year under review? | 3 (No) | Roads and Housing projects |
| Q 6.5 | How many Ex-Post Evaluations were published in the year under review? | 0 | |
| Q 6.6 | Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | 2 | Circulated inhouse and notified to DHLGH where relevant |
| Q 6.7 | Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation? | No | |
| Q 6.8 | Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination? | N/A in 2020 | No projects of this value in 2020. |

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

| | Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|---|---|--------------------------------------|
| Q 7.1 | Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programme relevant to PSC in 2020 |
| Q 7.2 | Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programme relevant to PSC in 2020 |
| Q 7.3 | Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programme relevant to PSC in 2020 |
| Q 7.4 | Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programme relevant to PSC in 2020 |
| Q 7.5 | Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programme relevant to PSC in 2020 |
| Q 7.6 | Were reviews carried out by staffing resources independent of project implementation? | N/A | No programme relevant to PSC in 2020 |
| Q 7.7 | Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programme relevant to PSC in 2020 |

WEXFORD COUNTY COUNCIL

Draft Report

Public Spending Code Quality Assurance Step 4 Review 2020

Internal Audit Department
May 2021



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 2020 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 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.
- 1.1.5 Five 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, is attached in Appendix A of this report.
- 1.1.6 Details of the projects chosen are shown in Table 1.1 below

| Table 1.1 – Projects selected for In Depth Review | | | | | |
|--|------------------------|---|----------------|------------------|----------------|
| No. | Section | Project | Cap/Rev | Stage | Value € |
| 1. | Special Projects | Min Ryan Park | Capital | Being Incurred | 5.23M |
| 2. | Special Projects | South East Greenway (New Ross to Waterford) | Capital | Being Considered | 15.4M |
| 3. | Housing | 44 Houses at Whiterock Wexford | Capital | Being Incurred | 10.3M |
| 4. | Miscellaneous Services | Refurbishment of Enniscorthy Municipal District Offices | Capital | Being Incurred | 1.50M |
| 5. | Housing | RAS Programme | Revenue | Being Incurred | 9.28M |
| Total | | | | | 41.71M |

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 different 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 2020 and the average percentages over a three year period are shown in table 1.2 below.

| Table 1.2 – Inventory and Selected Project Values 2014-2020(€M) | | | | | | | | | |
|--|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|-----------------------|-----------------------|-------------------------|---------------------------|
| 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 | 11.69% | 0% | | |
| 2015 | €127.31 | €97.27 | €224.58 | €50.67 | €0.00 | 39.80% | 0% | | |
| 2016 | €208.75 | €95.96 | €304.71 | €13.00 | €6.03 | 6.23% | 6.28% | 19.24% | 2.09% |
| 2017 | €339.90 | €101.97 | €441.87 | €2.00 | €1.40 | 0.59% | 1.37% | 15.54% | 2.55% |
| 2018 | €406.04 | €110.60 | €516.64 | €12.30 | €0.00 | 3.03% | 0.00% | 3.28% | 2.55% |
| 2019 | €528.26 | €113.10 | €641.36 | €34.385 | €0.00 | 6.51% | 0.00% | 3.38% | 0.46% |
| 2020 | €550.45 | €170.34 | €720.79 | €32.43 | €9.28 | 5.89% | 5.45% | 5.14% | 1.82% |

1.3 ASSURANCE

- 1.3.1 Given the outcome of the various reviews set out in table 1.3 below, it is our opinion that in general there is satisfactory compliance with the Public Spending Code within Wexford County Council.
- 1.3.2 The following table summarises the results of our work. The quality assurance indepth checks for each selected project are included in Appendices 1 to 5 of this report.

| Table 1.3 – Compliance Levels | | | | |
|--------------------------------------|---|-------------------|------------------------------|--------------------|
| | Project Reviewed | Compliance | Total Recommendations | Appendix No |
| 1. | Min Ryan Park | Satisfactory | 0 | Appendix 1 |
| 2. | South East Greenway (New Ross to Waterford) | Satisfactory | 0 | Appendix 2 |
| 3. | 44 Houses at Whiterock Wexford | Satisfactory | 0 | Appendix 3 |
| 4. | Refurbishment of Enniscorthy Municipal District Offices | Satisfactory | 0 | Appendix 4 |
| 5. | RAS Programme | Satisfactory | 0 | Appendix 5 |

APPENDIX 1 – MIN RYAN PARK WEXFORD

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 | Min Ryan Park |
| Detail | Development of an 18 acre municipal park, including playground, open grassed areas, landscaping, sensory walks, walking/cycling circulation track, Great War memorial garden, provision for future enhancements (such as skateboard park). |
| Responsible Body | Wexford County Council |
| Current Status | Expenditure Being Incurred |
| Start Date | December 2016 |
| End Date | Ongoing |
| Overall Cost | €5.23M |

Project Description

The project involves the development of an 18 acre municipal park (Min Ryan Park), including playground, open grassed areas, landscaping, sensory walks, walking/cycling circulation track, Great War memorial garden and provision for future enhancements (such as skateboard park). The park will provide amenity facilities for the residents of Wexford Town and environs. It will improve the attractiveness of Wexford Town as a place to live, thereby helping to attract new inhabitants/businesses to the town. It will also act as a destination attraction, attracting tourist visits and providing a boost to the local economy.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit Unit, Wexford County Council has completed a Programme Logic Model (PLM) for the **Min Ryan Park, Wexford**. 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 |
|---|---|--|---|---|
| The development of a high-quality public park which will be fully accessible, inclusive, environmentally sustainable, low maintenance & aesthetically pleasing & which will meet the current & future needs of the people of Wexford, to include visitors & tourists alike to our town. | Estimated total project costs of €4.76m including a donation from the Mulcahy/Ryan families | <p>Site Acquisition</p> <p>Part VIII Planning Process</p> <p>Appointment of Consulting Engineers to design and supervise the construction of the park</p> <p>Appointment of Contractor for the construction of the park and associated site works.</p> | <p>Acquisition of Site by Wexford County Council</p> <p>Wexford County Council Planning approval 18th April 2016</p> <p>Park Design</p> <p>Park Construction from September 2018</p> | Min Ryan Park officially opened to the public August 2020 |

Description of Programme Logic Model

Objectives: The development of a high-quality public park which will be fully accessible, inclusive, environmentally sustainable, low maintenance and aesthetically pleasing & which will meet the current & future needs of the people of Wexford, to include visitors & tourists alike to our town.

Inputs: Estimated total project costs of €4.76m including a donation from the Mulcahy/Ryan families

Activities: Site Acquisition

Part VIII Planning Process

Appointment of Consulting Engineers to design and supervise the construction of the park

Appointment of Contractor for the construction of the park and associated site works.

Outputs: Acquisition of Site by Wexford County Council

Wexford County Council Planning approval 18th April 2016

Park Design

Park Construction from September 2018

Outcomes: Min Ryan Park officially opened to the public August 2020

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

The following section tracks the **Min Ryan Park, Wexford** 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 **Min Ryan Park, Wexford**.

| Project/Programme Key Documents | |
|---------------------------------|---|
| Title | Details |
| Contract for Sale | Contract for Sale signed 29 th April 2016 for purchase of 16 acres at Ballynagee Wexford by Wexford County Council |
| Planning Approval | Certified copy of Minutes of Wexford County Council meeting 18 th April 2016 |
| EO No. 891/2016 | Approval to acceptance of tender of Brady Shipman Martin to design and supervise construction of Min Ryan Park |
| EO No. 548/2018 | Appointment of Niall Barry & Co. Ltd for the construction of Min Ryan Park and associated site works |
| Progress Reports | Weekly Progress Reports prepared by Consultant Engineers |

Key Document 1: Contract for Sale

Copy of the signed contract for sale available on file

Key Document 2: Planning Approval

Certified copy of Minutes of Wexford County Council Meeting on 18th April 2016 available on file

Key Documents 3: Executive Order no. 891/2016

Approval to acceptance of tender of Brady Shipman Martin to design and supervise construction of Min Ryan Park

Key Document 4: Executive Order no. 548/2018

Approval to the appointment of Niall Barry & Co. Ltd for the construction of Min Ryan Park and associated site works

Key Document 5: Progress Reports

Weekly progress reports prepared by Consultant Engineers

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Min Ryan Park, Wexford**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required | Use | Availability |
|-------------------------------|---|---------------------------|
| Contract for Sale | To confirm Wexford County Council acquisition of site | Available on Project File |
| Planning Approval LAC 1507 | Evidence of approval of Wexford County Council for the development | Available on Project File |
| EO No. 891/2016 | To confirm the appointment of Brady Shipman Martin to design and supervise the construction of Min Ryan Park | Available on Project File |
| EO No. 548/2018 | To confirm the appointment of Niall Barry & Co. Ltd for the construction of Min Ryan Park and associated site works | Available on Project File |
| Progress Reports | Weekly Progress reports prepared by Consultant Engineers | Available on Project File |

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Min Ryan Park Project, Wexford** 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 currently being incurred and all project documentation reviewed indicates 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?

All data appropriate to the current stage of the 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 **Min Ryan Park Project, Wexford**

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 are included in the following documentation:

- Executive Orders appointing various consultants and contractors and the associated tender processes
- Contract for Sale in relation to the acquisition of the 16 acre site
- Planning Application and approval
- Weekly Progress reports

APPENDIX 2 – NEW ROSS TO WATERFORD GREENWAY

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 | New Ross to Waterford Greenway |
| Detail | Development of a greenway along the disused railway line from New Ross to Waterford |
| Responsible Body | Wexford County Council |
| Current Status | Expenditure Being Considered |
| Start Date | April 2018 |
| End Date | N/A |
| Overall Cost | €15.4M |

Project Description

The Local Authorities in the South East have established a project office to progress the development of the regional greenway network. To bolster the region's tourism offering, the Local Authorities of Kilkenny, Waterford and Wexford have identified the strategic opportunity to collaborate in developing a greenway from Mountelliot in New Ross to Ferrybank in Waterford City, and connecting with other Greenways in the region such as the Waterford-Dungarvan Greenway. The Project forms part of an overall vision and strategy for the development of an integrated network of greenways and blueways as outdoor recreational amenities, for the South East region.

Section B – Step 1 : Logic Model Mapping

As part of this In-Depth Check, Internal Audit Unit, Wexford County Council has completed a Programme Logic Model (PLM) for the **New Ross to Waterford Greenway 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 |
|--|---|--|---|------------|
| <p>he objectives of the project are:</p> <p>To deliver a Greenway as a sustainable transport route that links New Ross to Waterford city in accordance with the guidance and design requirements issued by the DTTAS as part of its strategy for development of national and regional greenways.</p> <p>To join up with other Greenways, cycle and walking trails and routes in the region to provide an integrated network of trails.</p> <p>To make connections to Ireland's Ancient East and other national, regional and local tourism sites across the County and region.</p> <p>To encompass the local heritage, history and culture of the area in the project.</p> <p>To provide a recreational amenity that promotes and encourages healthy living and wellness through walking and cycling</p> | <p>Estimated total project costs €14.5m</p> | <p>Project Execution Plan and Multi Criteria Analysis</p> <p>Funding Application to DTTAS</p> <p>Part VIII Planning Applications</p> <p>Project Brief for Consulting Engineer Services</p> <p>Appointment of Malachy Walsh & Partners for the provision of consulting engineering services</p> | <p>Project Execution Plan (PEP)</p> <p>Grant Approval €15.7m</p> <p>Planning approval LAC1611 & LAC1803</p> <p>Detailed Project Brief for Consulting Engineering Services for provision of supplementary design Tender assessment and Contract Administration of the New Ross to Waterford Greenway (Kilkenny Greenway)</p> | <p>N/A</p> |

Description of Programme Logic Model

Objectives: To deliver a Greenway as a sustainable transport route that links New Ross to Waterford city in accordance with the guidance and design requirements issued by the DTTAS as part of its strategy for development of national and regional greenways.

To join up with other Greenways, cycle and walking trails and routes in the region to provide an integrated network of trails.

To make connections to Ireland's Ancient East and other national, regional and local tourism sites across the County and region.

To encompass the local heritage, history and culture of the area in the project.

To provide a recreational amenity that promotes and encourages healthy living and wellness through walking and cycling

Inputs: Estimated total project costs €14.5m

Activities: Project Execution Plan and Multi Criteria Analysis

Funding Application to DTTAS

Part VIII Planning Applications

Project Brief for Consulting Engineer Services

Appointment of Malachy Walsh & Partners for the provision of consulting engineering services

Outputs: Project Execution Plan (PEP)

Grant Approval €15.7m

Planning approval LAC1611 & LAC1803

Detailed Project Brief for Consulting Engineering Services for provision of supplementary design Tender assessment and Contract

Administration of the New Ross to Waterford Greenway (Kilkenny Greenway)

Outcomes: N/A

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

The following section tracks the **New Ross to Waterford Greenway 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 **New Ross to Waterford Greenway Project**.

| Project/Programme Key Documents | |
|---|--|
| Title | Details |
| Planning Outcome Report | Details of the outcome of four separate planning applications, two by Wexford County Council and two by Kilkenny County Council including responses to submissions |
| PEP 1 dated 23 rd April 2018 | Project Execution Plan - Preliminary Design Phase 2 |
| Project Brief dated 12 th September 2018 | Detailed Project Brief – Appointment of Consulting Engineers |
| EO 71/2019 dated 23 rd January 2019 | Appointment of Malachy Walsh & Partners for the provision of consulting engineering services |
| PEP 2 dated 26 th April 2019 | Project Execution Plan - Detailed Design and Tender Preparation Phase 4 |
| PEP 3 dated 10 th January 2020 | Project Execution Plan - Detailed Design and Tender Preparation Phase 4 |
| Letter from DTTAS dated 5 th March 2020 | Grant Approval Conditions from DTTAS |
| PEP 4 dated 27 th May 2020 | Project Execution Plan - Detailed Design and Tender Preparation Phase 4 |

Key Document 1: Planning Outcome Report

Details of the outcome of four separate planning applications, two by Wexford County Council and two by Kilkenny County Council including responses to submissions

Key Document 2: PEP 1 dated 23rd April 2018

Project Execution Plan - Preliminary Design Phase 2

Key Documents 3: Project Brief dated 12th September 2018

Detailed Project Brief – Appointment of Consulting Engineers

Key Document 4: EO 71/2019 dated 23rd January 2019- Appointment of Malachy Walsh & Partners

Key Document 5: PEP 2 dated 26th April 2019

Project Execution Plan - Detailed Design and Tender Preparation Phase 4

Key Document 6: PEP 3 dated 10th January 2020

Project Execution Plan - Detailed Design and Tender Preparation Phase 4

Key Document 7: Letter from DTTAS dated 5th March 2020

Grant Approval Conditions from DTTAS

Key Document 8: PEP 4 dated 27th May 2020

Project Execution Plan - Detailed Design and Tender Preparation Phase 4

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **New Ross to Waterford Greenway Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required | Use | Availability |
|-------------------------------|---|---------------------------|
| Planning Approval | Evidence of the required planning approval obtained including details of submissions | Available on Project File |
| Project Brief | To evaluate the appraisal stage of the project | Available on Project File |
| Project Execution Plans 1 - 4 | Confirming project milestones, funding, roles and responsibilities and progress and approvals | Available on Project File |
| Correspondence from DTTAS | Confirmation of grant funding and terms and conditions | Available on Project File |
| EO No. 615/2018 | To confirm approval to payment to Priority Geotechnical Ltd. For ground investigation works at Trinity Wharf | Available on Project File |
| EO No. 71/2019 | To confirm approval to the appointment of Malachy Walsh & Partners for the provision of consulting engineering services | Available on Project File |

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **New Ross to Waterford Greenway 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 currently under consideration and all project documentation reviewed indicates 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?

All data appropriate to the current stage of the 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 **New Ross to Waterford Greenway 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 are included in the following documentation:

- Project Brief for the appointment of consulting engineers
- Executive Order no. 71/2019 appointing consulting engineers
- Project Execution Plans
- Details of project funding – DTTAS grant approval
- Outcome of Planning Process

APPENDIX 3 – RENTAL ACCOMMODATION SCHEME (RAS) 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 | Rental Accommodation Scheme (RAS) Programme |
| Detail | The provision of housing for long term rent supplement recipients (of 18months+) through the sourcing by housing authorities of accommodation from the private rented market or through other social housing measures. |
| Responsible Body | Wexford County Council |
| Current Status | Expenditure being incurred |
| Start Date | January 2020 |
| End Date | December 2020 |
| Overall Cost | €9.28m |

Project Description

The provision of housing for long term rent supplement recipients (of 18months+) through the sourcing by housing authorities of accommodation from the private rented market or through other social housing measures.

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 **RAS 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 meet the long term housing needs of rent supplement recipients using accommodation based solutions | Estimated Total Programme Costs €9.28m | The procurement of private rented accommodation available on a long term basis | The ongoing management of 432 RAS contracts in 2020 | Minimise dependence on the Rent Supplement Scheme. Facilitate a social mix by providing a wider geographical spread of social housing. Improved quality of private rented accommodation. Improved tenant choice through the creation of a graduated system of housing supports. |

Description of Programme Logic Model

Objectives: The objective of the RAS Programme is to meet the long term housing needs of rent supplement recipients using accommodation based solutions

Inputs: The primary input to the programme is the funding of €9.28m

Activities: The procurement of private rented accommodation available on a long term basis.

Outputs: The ongoing management of 432 RAS contracts in 2020.

Outcomes: Minimise dependence on the Rent Supplement Scheme.

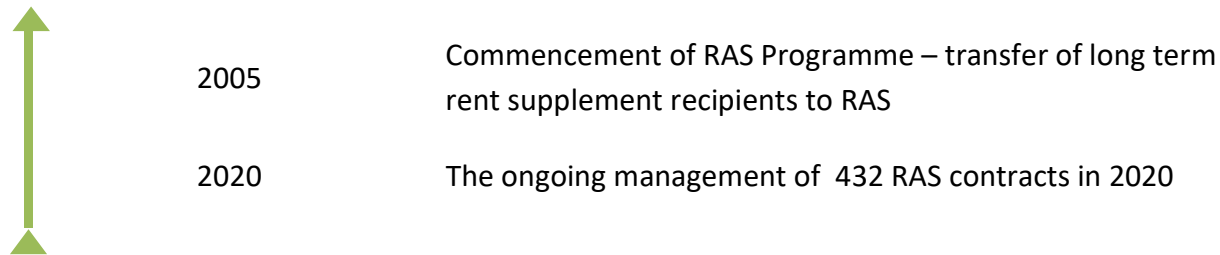
Facilitate a social mix by providing a wider geographical spread of social housing.

Improved quality of private rented accommodation.

Improved tenant choice through the creation of a graduated system of housing supports.

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

The following section tracks the **RAS Programme** 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 **RAS Programme**

| Project/Programme Key Documents | |
|--|--|
| Title | Details |
| Rental Accommodation Scheme – General Overview of Scheme | Background, objectives and benefits of RAS. It includes the relevant funding, management and contractual arrangements |
| Circular 39 of 2019 | Rental Accommodation Scheme (RAS) Revised Recoupment Arrangements for 2020 |
| A Sample of 218 RAS Files | A sample of 218 Paper files containing details of tenant applications, landlord negotiations including requisite documentation and completed contract documents. |

Key Document 1: Rental Accommodation Scheme – General Overview

This detailed DEHLG document provides background and objectives of the RAS programme.

Key Document 2: Circular 39 of 2019

Rental Accommodation Scheme (RAS) Revised Recoupment Arrangements for 2020

Key Document 3: A Sample of 218 RAS Files

A sample of 218 Paper files containing details of tenant applications, landlord negotiations including requisite documentation and completed contract documents. Overall the quality of the data contained in the sample of files reviewed was satisfactory

Section B - Step 4: Data Audit

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

| Data Required | Use | Availability |
|--|---|--|
| Rental Accommodation Scheme – General Overview of Scheme | To gain an understanding of the terms and conditions of the RAS programme. | Available from our 2010 Systems Audit of the RAS Programme |
| Sample 218 RAS Files | To review activity in accordance with the terms and conditions of the RAS Programme | All files were made available on request from the Housing Department |

Data Availability and Proposed Next Steps

All files and data reviewed in relation to the operation of the RAS Programme were made available at time of audit.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **RAS 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)

RAS forms part of Wexford County Council's annual current expenditure programme. Applications for the RAS scheme are individually assessed to ensure that the property is suitable for the tenant's needs, that the property meets the required standard of accommodation and the rent payable represents best value for money.

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 in respect of the sample of 218 RAS contracts 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 **RAS 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:

- Complete and up to date files maintained including the basis of calculation of rent offers to landlords and related correspondence
- Correspondence to tenants in relation to their rents and their responsibilities as a RAS tenant
- Signed and sealed contracts

APPENDIX 4 – REFURBISHMENT OF ENNISCORTHY MUNICIPAL DISTRICT OFFICES

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 | Refurbishment of Enniscorthy Municipal District Offices |
| Detail | Project to refurbish existing Enniscorthy Municipal District Offices at Market House, Market Square Enniscorthy, a protected structure |
| Responsible Body | Wexford County Council |
| Current Status | Completed |
| Start Date | May 2014 |
| End Date | December 2020 |
| Overall Cost | €1.50m |

Project Description

The former Market House, Enniscorthy is a protected structure and located within the Enniscorthy town Historic Core Architectural Conservation Area. The Market House was built by the Earl of Portsmouth in the latter part of the eighteenth century. It was in part use as a parish school in 1813 and occasional use as a Methodist chapel in 1837. The building was extensively renovated post-1908 with the top floor added to accommodate its use as a technical institute. In the 1970's it was adapted as Enniscorthy Town Council offices.

The building had fallen in to disrepair and it was decided to undertake works the aim of which was to renovate the Market Square offices to facilitate the provision of a modern building with appropriate Fire Safety standards, Health and Safety standards and improved public reception facilities in a strategic location in the town. The aim of the project was to revitalise this area of Enniscorthy which is the commercial centre of the town.

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 **Refurbishment of the Enniscorthy Municipal District Offices at Market House, Enniscorthy**. 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 |
|--|---|---|--|--|
| <p>To renovate Enniscorthy Municipal District offices at Market House Enniscorthy to facilitate the provision of a modern building with appropriate Fire Safety standards, Health and Safety standards and improved public reception facilities in a strategic location in the town.</p> <p>To revitalise this area of Enniscorthy which is the commercial centre of the town.</p> | <p>The primary input to the programme was funding of €1.23m by Wexford County Council</p> | <p>Part VIII Planning Approval in May 2014</p> <p>Appointment of Architects for Integrated Design Team Services in April 2016</p> <p>Procurement of Main Contractor through e-tender procurement process.</p> <p>Appointment of Main Contractor October 2019</p> <p>Completion of Refurbishment Works December 2020</p> | <p>The restoration of an historically significant building to provide a modern building compliant with current fire and safety standards and improved public reception facilities.</p> | <p>The revitalisation of the Market Square area of Enniscorthy which is the commercial centre of the town.</p> |

Description of Programme Logic Model

Objectives: To renovate Enniscorthy Municipal District offices at Market House Enniscorthy to facilitate the provision of a modern building with appropriate Fire Safety standards, Health and Safety standards and improved public reception facilities in a strategic location in the town.

To revitalise this area of Enniscorthy which is the commercial centre of the town.

Inputs: The primary input to the programme was funding of €1.23m by Wexford County Council

Activities: Part VIII Planning Approval in May 2014

Appointment of Architects for Integrated Design Team Services in April 2016

Procurement of Main Contractor through e-tender procurement process.

Appointment of Main Contractor October 2019

Completion of Refurbishment Works December 2020

Outputs: The restoration of an historically significant building to provide a modern building compliant with current fire and safety standards and improved public reception facilities

Outcomes: The revitalisation of the Market Square area of Enniscorthy which is the commercial centre of the town.

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

The following section tracks the **Refurbishment of the Enniscorthy Municipal District Offices at Market House, Enniscorthy**.from inception to conclusion in terms of major project/programme milestones



| | |
|-------------|---|
| Late 1700's | Market House built by the Earl of Portsmouth |
| 1813 | Part use as a Parish School |
| 1837 | Occasional use as a Methodist Chapel |
| Post 1908 | Top floor added to accommodate its use as a Technical Institute |
| 1970's | Adapted for use as Enniscorthy Town Council offices |
| 2014 | Part VIII Planning Approval |
| 2016 | Appointment of Architects for Integrated Design Team Services |
| 2019 | Appointment of Main Contractor |
| 2020 | Completion of Refurbishment Works |

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for **Refurbishment of the Enniscorthy Municipal District Offices at Market House, Enniscorthy**

| Project/Programme Key Documents | |
|---|--|
| Title | Details |
| ELAC 1303 | Part VIII Planning Application |
| Minutes of Enniscorthy Town Council Meeting 26 th May 2014 | Part VIII Application Approval |
| EO 254/2016 | Appointment of Aughey O'Flaherty, Architects for Integrated Design Team Services |
| Tender Report from Rogersonreddan September 2019 | Report and Evaluation on Tenders received |
| EO 903/2019 | Approval for acceptance of tender from Tom O'Brien Construction, Main Contractor |
| Public Works Contract for Minor Building and Civil Engineering Works dated 23/01/2020 | Contract between, Contractor and Wexford County Council |
| Minutes of site meetings and regular progress reports | Detailed formal records of progress on the project including drawings, costings, variations and decisions made |

Key Document 1: ELAC 1303

Part VIII Planning Application

Key Document 2: Minutes of Enniscorthy Town Council Meeting 26th May 2014

Part VIII Application Approval

Key Document 3: EO 254/2016

Appointment of Aughey O’Flaherty, Architects for Integrated Design Team Services

Key Document 4: Tender Report from Rogersonreddan September 2019

Report and Evaluation on Tenders received

Key Document 5: EO 903/2019

Approval for acceptance of tender from Tom O’Brien Construction, Main Contractor

Key Document 6: Public Works Contract dated 23/01/2020 for Minor Building and Civil Engineering Works

Contract between Contractor and Wexford County Council.

Key Document 7: Minutes of site meetings and regular progress report

Detailed formal records of progress on the project including drawings, costings, variations and decisions made

Note: The quality of all of the above documents provides evidence of compliance with the Public Spending Code.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for **Refurbishment of the Enniscorthy Municipal District Offices at Market House, Enniscorthy**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required | Use | Availability |
|--|--|---------------------------------|
| Proposal and Business Case including statutory planning requirements | To evaluate compliance with the Public Spending Code requirements for Capital Projects under consideration | Available on Project File |
| Report on Tenders | To evaluate compliance with the Public Spending Code requirements for Capital Projects under consideration | Available on Project File |
| Public Works Contract for Minor Building and Civil Engineering Works | To evaluate compliance with the Public Spending Code requirements for Capital Projects under consideration | Available on Project File |
| Minutes of site meetings and regular progress reports | To evaluate compliance with the Public Spending Code requirements for Capital Projects in progress | Made available at time of audit |

Data Availability and Proposed Next Steps

All data appropriate to the appraisal and implementation stages of the project are available on file. However, a post project review has not yet been undertaken.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Refurbishment of the Enniscorthy Municipal District Offices at Market House, Enniscorthy** 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)

All data appropriate to the appraisal and implementation stages of the project are available on file.

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 appraisal and implementation stages of the project are available on file. However a post project review has not yet been undertaken.

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

It is recommended that a post project review be carried out as soon as possible. The advantage of such a review is to check for delivery of project objectives and to document any lessons learned that would assist in the delivery of future similar projects.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on **Refurbishment of the Enniscorthy Municipal District Offices at Market House, Enniscorthy**

Summary of In-Depth Check

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

- Proposal and Business Case including the statutory planning requirements
- Report on Tenders
- Public Works Contract for Minor Building and Civil Engineering Works
- Minutes of site meetings and regular progress reports

APPENDIX 5– CONSTRUCTION OF 44 HOUSING UNITS AT WHITEROCK WEXFORD

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 | Construction of 44 Housing Units at Whiterock Wexford |
| Detail | The construction of 44 housing units on a 4.2 acre site at Whiterock Wexford, purchased from a developer by Wexford County Council as a settlement for Part V requirements |
| Responsible Body | Wexford County Council |
| Current Status | Expenditure being considered |
| Start Date | July 2015 |
| End Date | Ongoing |
| Overall Cost | €10.3m |

Project Description

The construction of 44 housing units on a 4.2 acre site at Whiterock Wexford, purchased from a developer by Wexford County Council as a settlement for Part V requirements

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 **construction of 44 housing units at Whiterock, Wexford**. 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 |
|---|---|---|---|--|
| The provision of a supply of social housing in the Wexford urban area where current demand was prioritised following the Housing Needs Assessment | The primary input to the project is the funding of €10.3M | <p>Acquisition of 4.2 acre site at Whiterock Wexford from developer as part of a Part V settlement.</p> <p>DPHLG Stage 1 approval October 2016</p> <p>DPHLG Stage 2 approval April 2018</p> <p>DPHLG Stage 3 approval request November 2019</p> <p>Tender Process for appointment of the following services:</p> <ul style="list-style-type: none"> • Architectural • Quantity Surveying • Mechanical & Electrical • Civil & Structural Engineering | The delivery of 44 social housing units | The availability of a supply of social housing units to meet the demand in an area where a need has been identified. |

Description of Programme Logic Model

Objectives: The provision of a supply of social housing in the Wexford urban area where current demand was prioritised following the Housing Needs Assessment

Inputs: The primary input to the project is the funding of €10.3M

Activities: Acquisition of 4.2 acre site at Whiterock Wexford from developer as part of a Part V settlement.

DPHLG Stage 1 approval October 2016

DPHLG Stage 2 approval April 2018

DPHLG Stage 3 approval request November 2019

Tender Process for appointment of the following services:

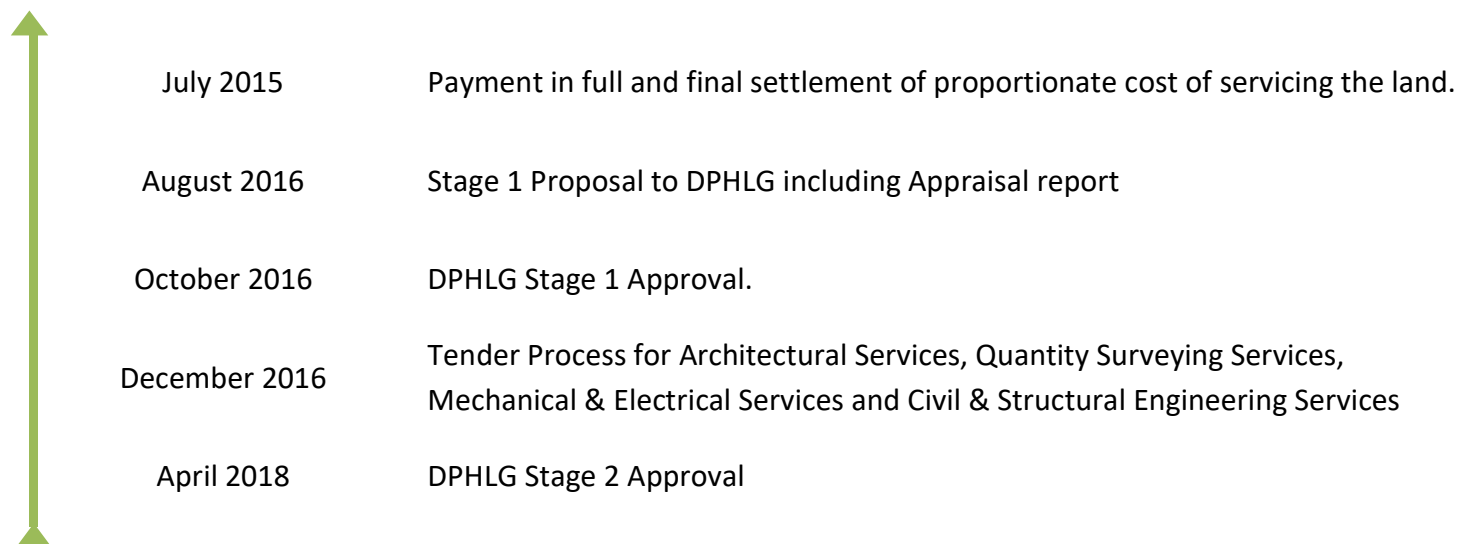
- Architectural
- Quantity Surveying
- Mechanical & Electrical
- Civil & Structural

Outputs: The delivery of 44 social housing units

Outcomes: The availability of a supply of social housing units to meet the demand in an area where a need has been identified.

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

The following section tracks the **construction of 44 Housing Units at Whiterock Wexford** 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 **construction of 44 Housing Units at Whiterock Wexford**

| Project/Programme Key Documents | |
|--|---|
| Title | Details |
| Executive Order H175/2014 | Part V Compliance for 4.2 acres at Whiterock Wexford and payment of proportionate servicing costs |
| Stage 1 Proposal including project appraisal and application for approval to DPHLG | Background, Proposal, Planning,Demand, Project Management and Costs |
| Tender Process | Details of Tender Process including Tender Assessments and results |
| DPHLG Stage 2 Approval | DPHLG Stage 2 Approval dated April 2018 |
| Stage 3 Application for DPHLG Approval | Letter to DPHLG dated 15 th November 2019 |

Key Document 1: construction of 44 Housing Units at Whiterock Wexford – Executive Order H175/2014

Part V Compliance for 4.2 acres at Whiterock Wexford and payment of proportionate servicing costs

Key Document 2: Stage 1 Proposal including project appraisal and application for approval to DPHLG

Background, Proposal, Planning, Demand, Project Management and Costs

Key Document 3: Tender Process

Details of Tender Process including Tender Assessments and results

Key Document 4: DPHLG Stage 2 Approval

DPHLG Stage 2 Approval dated April 2018

Key Document 5: Stage 3 Application for DPHLG Approval

Letter to DPHLG dated 15th November 2019

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **construction of 44 Housing Units at Whiterock Wexford**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required | Use | Availability |
|--|---|---------------------------|
| Executive Order H175/2014 | To determine how the project commenced and Part V compliance | Available on Project File |
| Stage 1 Proposal including project appraisal and application for approval to DPHLG | To confirm DPHLG formal Stage 1 approval for design expenditure | Available on Project File |
| Tender Process | To evaluate compliance with the Public Spending Code requirements for Capital Projects in relation to public procurement procedures | Available on Project File |
| DPHLG Stage 2 Approval | To confirm DPHLG formal Stage 2 approval – assess project prior to statutory approval | Available on Project File |
| Stage 3 Application for DPHLG Approval | Application to DPHLG for formal Stage 3 approval - approve detailed design; review pre-tender cost check | Available on Project File |

Data Availability and Proposed Next Steps

All data appropriate to all stages of this project is available on file.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **construction of 44 Housing Units at Whiterock Wexford** 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)

All data appropriate to all stages of this project is available on file.

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 all stages 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 **construction of 44 Housing Units at Whiterock Wexford**

Summary of In-Depth Check

The project documentation for all stages of this project provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be place include:

- Executive Order H175/2014
- Stage 1 Proposal including project appraisal and application for approval to DPHLG
- Tender Process
- DPHLG Stage 2 Approval
- Stage 3 Application for DPHLG Approval