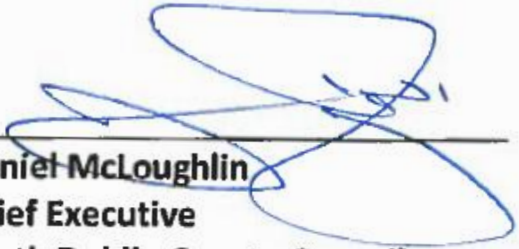# Quality Assurance Report for 2016
South Dublin County Council

Submitted to the Department of Public Expenditure and Reform in Compliance with the Public Spending Code

Certification

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

Daniel McLoughlin
Chief Executive
South Dublin County Council

31st May 2017

Contents

1. Introduction

South Dublin County Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the State achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.

2. Publish summary information on website of all procurements in excess of €10m, in progress or completed, in the year under review. A procurement is considered to be a "project in progress" during the year under review if the procurement process is completed and a contract signed.

3. Checklists to be completed in respect of the different stages. These checklists allow the Council to self-assess its compliance with the code.

4. Carry out a more in-depth check on a small number of selected projects/programmes. A number of projects or programmes (at least 5% of total spending for capital projects and a minimum of 1% of total spending for revenue projects over a 3 year period) are selected to be reviewed more intensively. This includes a review of all projects from ex-post to ex-ante.

5. Complete a short report for the Department of Public Expenditure and Reform which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA process for South Dublin County Council for 2016.

2. Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory drawn up by South Dublin County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current, capital and grant scheme projects and between three stages:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

The complete inventory for 2016 including details of 135 programmes/projects for South Dublin County Council is contained in Appendix 1. The inventory was compiled using the format recommended in guidance notes issued to the sector by the Finance Committee of the County and City Management Association. The list contains relevant services from the Council's 2016 Annual Financial Statement (Unaudited) in respect of current (revenue) expenditure and from the Capital Programme 2016-2018 and Council's the Agresso Financial Management System for capital expenditure.

The 2016 inventory is summarised the Table 1 overleaf.

2.2 Published Summary of Procurements

As part of the Quality Assurance process South Dublin County Council is required to publish summary information on our website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A procurement is considered to be a "project in progress" during the year under review if the procurement process is completed and a contract signed.

There was no procurement meeting this criteria in 2016 and this information is communicated on our website.

Shown below is the link to this publication page:

http://www.sdcc.ie/business/procurement/public-spending-code-2016

Table 1   Summary of 2016 Inventory

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital				> €0.5m			> €0.5m		
Local Authority Name	> €0.5m	Capital Grant Schemes >		Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
South Dublin County Council											
Housing & Building	€2,351,100	€1,290,000	€2,920,347	€7,072,000	€0	€66,403,215	€0	€112,085,052	€0	€0	€0
Road Transportation and Safety	€616,400	€0	€13,550,000	€12,006,300	€20,000,000	€27,346,103	€0	€23,460,634	€0	€0	€0
Water Services	€0	€0	€9,550,000	€12,650,000	€0	€11,391,469	€0	€0	€0	€0	€0
Development Management	€652,800	€0	€5,950,000	€10,000,000	€0	€18,533,569	€0	€9,624,726	€0	€0	€2,000,000
Environmental Services	€575,200	€0	€0	€0	€0	€39,109,677	€0	€0	€0	€0	€0
Recreation and Amenity	€1,864,300	€0	€12,000,000	€10,000,000	€0	€38,478,458	€0	€2,359,672	€0	€0	€0
Agriculture, Education, Health and Welfare	€0	€0	€0	€0	€0	€1,887,136	€0	€0	€0	€0	€0
Miscellaneous Services	€0	€0	€0	€0	€0	€21,120,178	€0	€1,622,777	€0	€0	€0
Total Value	**€6,059,800**	**€1,290,000**	**€43,970,347**	**€51,728,300**	**€20,000,000**	**€224,269,805**	**€0**	**€149,152,860**	**€0**	**€0**	**€2,000,000**
Number of Projects/Programmes	**5**	**1**	**31**	**6**	**1**	**50**	**0**	**40**	**0**	**0**	**1**

3. Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the various Sections, Directorates and Departments of the Council in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

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

A full set of checklists 1-7 was completed by South Dublin County Council and the completed checklists are included in Appendix 2 of this report. Each question in the checklist is judged by a 3 point scale:

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

For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is marked as N/A and where relevant information provided in the commentary box. In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments.

Overall, the completed self-assessment checklists present a good level of compliance with the Code for 2016.

3.2 In-Depth Checks

The following section details the in-depth checks which were carried out by South Dublin County Council's Internal Audit function as part of the Public Spending Code Quality Assurance process.

The purpose of the in-depth review is to provide an independent opinion on the quality of assurance in relation to compliance with the code. The objective is to review a subset of projects to assess if structures and processes in place are operating at a high standard. The scope of the reviews was aligned with the criteria set out in the code. The value of the projects selected for an in depth review each year must follow these criteria:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects on the project inventory
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects on the project inventory

This minimum percentage of the overall inventory are an average over a three year period. The volume of in-depth checks over the three years 2014 to 2016 is in keeping with this requirement.

The projects subject to in-depth checks for 2016 are outlined in Table 2 and a summary of the in-depth checks are detailed below.

Table 2   Summary of Projects Subject to In-Depth Review

		Total Value of In-depth Checks	Total Value of Inventory	% of Inventory Value Analysed
Expenditure Being Considered 2016				
Revenue	F03: Outdoor Leisure Areas Operations	€1,864,300	€230,329,605	0.8%
Expenditure Being Incurred 2016				
Capital	Round Tower Visitors Centre and Public Garden	€4,000,000	€268,141,508	1.5%

Summary of In-Depth Check 1 – Round Tower Visitors Centre and Public Garden

The Clondalkin Round Tower Visitors' Centre and Public Garden project was reviewed for compliance with the Public Spending Code under the status of expenditure being incurred in 2016. Internal Audit is satisfied that the delivery of the project substantially complies with the standards set out in the code.

Internal Audit recommends that the Client Department and Project Co-Ordinator share a drive for file record management so as to ensure a complete project file is available for future reference and evaluation. This recommendation was agreed with Management.

Summary of In-Depth Check 2 - Proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations

An in-depth check on the net overall budget increase of €1.8m for service area F03 Outdoor Leisure Areas Operations was carried out to assess compliance with the standards set out in the Public Spending Code. This net increase comprised a number of different expenditure elements such as routine budget processes e.g. insurance premiums, projected increased payroll costs etc. and provision for an improved service in the area of tree / pitch maintenance and grass cutting. The objectives for the improved service are clearly set out in the organisation's Corporate Plan under the objective '*improve the appearance of our County in the interest of economic development'*.   The plan sets out how this objective will be achieved and was the basis for the increase in the revenue budget, this was also substantiated by the extent of representations received both from elected representatives and the public in respect of requirement for improved services in this area.

While the objectives, demand and expected outcomes for the increase in the service were clearly documented, recommendations were agreed with Management to improve appraisal processes to ensure value for money is centre to achievement of objectives and that compliance with the code is an integral part of the budget process where the level of increase proposed is subject to public spending code requirements.

4. Next Steps: Addressing Quality Assurance Issues

The preparation of the Checklists and the carrying out of the In-Depth Checks deliver an annual assessment of South Dublin County Council's compliance with the requirements of the Public Spending Code. The 2015 QA Report identified the importance of delivering appropriate levels of training to relevant staff as a means of strengthening the process, and work commenced on this during 2016 through the establishment of an intranet information page. A high level overview of the Public Spending Code is also to be included in the procurement training programme which will be rolled out to relevant staff across the organisation in 2017.

Specific issues relating to individual areas of expenditure and particular projects arising from both the Checklists and In-Depth checks are to be examined and steps taken to make the improvements where necessary. The material in both the Checklists and the In-Depth reviews will also be raised at Management level with a view to sharing learnings across the different Directorates.

5. Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure that is being considered, being incurred, and that has recently ended. The Council has published a notice on www.sdcc.ie confirming that there were no procurements in excess of €10 million. The checklists completed by Council show a good level of compliance with the Public Spending Code. Areas for improvement for future years' requirements will be identified with a view to ensuring high compliance with the Public Spending Code across the Council on an ongoing basis.

Appendix 1: South Dublin County Council 2016 Inventory of Projects and Programmes over €0.5m

Local Authority — South Dublin County Council	Expenditure being considered — Current >€0.5m	Expenditure being considered — Capital Grant Schemes >€0.5m	Expenditure being considered — Capital Projects €0.5 - €5m	Expenditure being considered — Capital Projects €5 - €20m	Expenditure being considered — Capital Projects €20m plus	Expenditure being incurred >€0.5m — Current Expenditure	Expenditure being incurred >€0.5m — Capital Grant Schemes	Expenditure being incurred >€0.5m — Capital Projects	Expenditure recently ended >€0.5m — Current Expenditure	Expenditure recently ended >€0.5m — Capital Grant Schemes	Expenditure recently ended >€0.5m — Capital Projects	Notes
Housing & Building												
A01 Maintenance/Improvement of LA Housing						€13,817,849						
A03 Housing Rent and Tenant Purchase Administration						€1,791,218						
A04 Housing Community Development Support						€4,893,488						
A05 Administration of Homeless Service						€3,308,644						
A06 Support to Housing Capital & Affordable Prog.						€8,518,635						
A07 RAS Programme	€2,351,100					€27,650,994						
A08 Housing Loans						€2,902,220						
A09 Housing Grants						€2,971,887						
A11 Agency & Recoupable Services						€548,280						
Electrical Repairs And Rewiring								€1,050,000				
Suncroft Infill								€1,850,283				
LPT Capital Grant Reserve				€7,072,000								
Dromcarra, Tallaght								€3,322,499				
Energy Efficiency Programme								€3,600,000				
Housing adaption grants on Council Houses		€1,290,000										80% funded by Dept of Housing, Planning, Community & Local Government
Letts Field, Clondalkin								€8,243,284				
Mac Ulliam, Tallaght								€6,209,522				
Mayfield, Clondalkin								€4,082,781				
Presale And Prelet Repairs								€5,300,000				
St Marks Infill			€2,320,347									
Homeless Infrastructure			€600,000									
Disabled Tenants (1997)								€547,461				
Ballyboden Social Housing SH379								€14,286,732				
Social Housing Acquisition Programme 2015 - 2017								€15,019,372				
Part V Acquisitions 2015-2017								€2,026,228				
Stocking Lane, Rathfarnham, Dublin 16 (Affordable)								€1,100,000				
Aff Hsg: Airpark, Stocking Lane								€1,108,529				
CALF - Voluntary Housing								€2,238,762				
Vol Hsg-Circle VHA (CAS)-Exchange Hall, Tallaght								€1,150,000				
Killinarden, Tallaght (Social Housing Build Prog)								€7,054,656				
St Aidans, Tallaght (Social Build Programme)								€13,531,903				
St Cuthberts, Clondalkin (Social Build Programme)								€14,464,900				
Killininny, Dublin 24 (Social Build Programme)								€5,898,140				
Road Transportation and Safety												
B02 NS Road - Maintenance and Improvement						€876,651						
B03 Regional Road - Maintenance and Improvement						€2,860,429						
B04 Local Road - Maintenance and Improvement						€11,749,916						
B05 Public Lighting						€5,058,252						
B06 Traffic Management Improvement	€616,400					€2,198,715						
B07 Road Safety Engineering Improvement						€1,771,971						
B08 Road Safety Promotion/Education						€1,647,629						
B10 Support to Roads Capital Prog.						€1,182,542						
Expenditure on Completed Schemes				€12,006,300								
Greenhills Road Reconfiguration								€3,975,000				
Knocklyon Road Realignment			€1,000,000									

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
South Dublin County Council	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Footpath Programme								€1,650,000				
Lucan Access Study			€1,000,000									
Monastery Road								€800,000				
N4 Cycle Access Improvements			€1,500,000									
N4 to City Centre cycle			€2,400,000									
N82 to Fortunestown (N81)								€900,000				
Newcastle Rd Improvement Scheme R120 - Adamstown					€20,000,000							
Public Bike Hire Scheme			€600,000									No NTA allocation for 2017
River Dodder Cycle & Pedestrian Route								€2,900,000				
St Enda's/Grange Road to Loreto								€600,000				
Structural Repairs(public lighting column replace)								€1,497,910				
Tallaght to Ballyboden Cycle Route 4								€2,350,000				
Tallaght to Liffey Valley Cycle scheme								€1,700,000				
Tallaght to Templeogue Cycle Route								€2,887,724				
Village Initiatives Capital Reservces (Public Realm)								€2,600,000				
Village Initiatives Showcase Projects			€4,250,000									
Walkinstown Roundabout			€600,000									No NTA allocation for 2017
Wellington Road Cycle & Pedestrian Facilities			€1,300,000									No NTA allocation for 2017
Willsbrook Road Cycle Track								€1,600,000				
Local Permeability Projects			€900,000									
Water Services												
C01 Operation and Maintenance of Water Supply						€3,814,716						
C02 Operation and Maintenance of Waste Water Treatment						€3,459,411						
C03 Collection of Water and Waste Water Charges						€646,251						
C06 Support to Water Capital Programme						€505,164						
C08 Local Authority Water and Sanitary Services						€2,965,927						
Ballycullen Flood Alleviation Scheme			€1,600,000									
River Poddle Flood Alleviation Scheme				€6,000,000								
Whitechurch Stream Flood Alleviation Scheme			€2,000,000									
Camac Flood Alleviation Scheme				€6,650,000								
Flood Alleviation Minor Capital Works			€750,000									
Griffeen Flood Alleviation Phase 3			€3,100,000									
Owendoher Flood Relief Works			€500,000									
Shinkeen Flood Alleviation			€1,000,000									
Whitehall Road Flood Alleviation Scheme			€600,000									
Development Management												
D01 Forward Planning						€2,996,569						
D02 Development Management						€3,192,348						
D03 Enforcement						€1,003,530						
D04 Op & Mtce of Industrial Sites & Commercial Facilities						€1,024,357						
D05 Tourism Development and Promotion	€652,800					€1,592,095						
D06 Community and Enterprise Function						€3,361,896						
D08 Building Control						€711,702						
D09 Economic Development and Promotion						€3,298,329						
D10 Property Management						€1,352,742						
Development of Clutterland/Milltown Lands			€3,000,000									
Grange Castle Business Park - Access North			€1,350,000									
Grangecastle Outbuildings			€500,000									
Templeogue House			€1,100,000									

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
South Dublin County Council		>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Tourism Flagship Development				€10,000,000								
Water & Drainage Irish Water								€1,333,660				
Round Tower Project								€4,000,000				
IPB Insurance Claims Excess Reduction											€2,000,000	
Grange Castle West Acquisition of Land								€554,532				
Land acq at Nangor Rd & Milltown (Fmr Pitch & Putt								€3,736,534				
Environmental Services												
E01 Operation, Maintenance and Aftercare of Landfill						€6,139,605						
E02 Op & Mtce of Recovery & Recycling Facilities						€1,026,165						
E03 Op & Mtce of Waste to Energy Facilities						€1,037,988						
E04 Provision of Waste to Collection Services						€847,909						
E05 Litter Management						€1,661,728						
E06 Street Cleaning						€6,853,668						
E07 Waste Regulations, Monitoring and Enforcement						€1,108,908						
E09 Maintenance and Upkeep of Burial Grounds						€1,258,746						
E10 Safety of Structures and Places						€656,938						
E11 Operation of Fire Service	€575,200					€18,518,021						
Recreation and Amenity												
F01 Operation and Maintenance of Leisure Facilities						€1,670,315						
F02 Operation of Library and Archival Service						€10,665,364						
F03 Op, Mtce & Imp of Outdoor Leisure Areas	€1,864,300					€14,986,547						
F04 Community Sport and Recreational Development						€8,921,241						
F05 Operation of Arts Programme						€2,234,991						
Playspace Programme								€1,000,000				
Lucan Swimming Pool				€10,000,000								
Lucan Area Sports & Community Hall			€750,000									
Pavillions Programme			€1,300,000									
Saggart Community Centre			€850,000									
Shared/Flexible Sports Spaces			€500,000									
Tallaght Stadium All Weather Facility			€500,000									
Tallaght Stadium New Stand			€1,300,000									
Castletymon Library			€2,250,000									
Clondalkin Equine Project								€609,672				
North Clondalkin Library			€3,500,000									
N81 Landscape Improvement Scheme								€750,000				
Regional Parks Playground Refurbishment Programme			€1,050,000									
Agriculture, Education, Health and Welfare												
G04 Veterinary Service						€1,245,574						
G05 Educational Support Services						€641,562						
Miscellaneous Services												
H03 Administration of Rates						€19,852,760						
H09 Local Representation/Civic Leadership						€1,267,417						
Vehicles And Plant								€1,622,777				
												OVERALL TOTAL
Total Value	€6,059,800	€1,290,000	€43,970,347	€51,728,300	€20,000,000	€224,269,805	€0	€149,152,861	€0	€0	€2,000,000	€498,471,113
Number of Projects/Programmes	5	1	31	6	1	50	0	40	0	0	1	135

Appendix 2: South Dublin County Council 2016 Public Spend Code Checklists

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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Information on the PSC has been made available on the staff intranet. To increase awareness among staff an overview of the Public Spending Code is to be included as part the 2017 Corporate Procurement Training Programme Relevant staff attended DPER training sessions in 2015, further centre led training would be welcomed.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Revised Guidance Note prepared by CCMA Finance Committee issued in February 2017
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Reports circulated and recommendations being addressed
1.6 Have recommendations from previous QA reports been acted upon?	2	
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Submitted on 31/05/2017

1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Post project reviews generally scheduled as part of project closure
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	-	None, see Checklist 6
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Various evaluation processes in place to inform resource allocation decisions, including monitoring KPIs, NOAC indicators, Audit Reports etc.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Appropriate appraisal processes followed for projects > €5m
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	n/a	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with relevant stakeholders
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approvals granted as part of agreeing the 3 year Capital Programme, annual budget process, and where applicable from external sanctioning authorities
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, where applicable
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	Guided by Procurement Plan 2015-2017
2.11 Were State Aid rules checked for all supports?	3	Where applicable
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Indicators have been specified for several projects, but could be improved for some areas
2.14 Have steps been put in place to gather performance indicator data?	2	

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Yes, as part of budget process, in line with departmental objectives in Corporate Plan as part of relevant strategy documents
3.2 Are objectives measurable in quantitative terms?	3	Relevant indicators and statistics collated
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Where appropriate, the expenditure increase of greater than €0.5m at service level may be spread cross a number of smaller projects.
3.4 Was an appropriate appraisal method used?	2	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
3.6 Did the business case include a section on piloting?	n/a	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Yes, budget approved by elected members. Expenditure subject to normal controls via FMS

		and CE Orders and delegations where applicable
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	n/a	
3.13 If outsourcing was involved were procurement rules complied with?	2	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Relevant benchmark indicator and annual performance indicators specified
3.15 Have steps been put in place to gather performance indicator data?	2	Regular reporting of KPIs in place

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	Suitably senior managers assigned
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Some overspend, but this was matched by an increase in project scope or deliverables. Budget adjustments subject to appropriate approvals.
4.7 Did budgets have to be adjusted?	-	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No, project viability remained consistent
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	n/a	
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Authorisations approved by CE Order
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	No

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as part of annual budget and business planning processes, including PMDS and local KPIs
5.2 Are outputs well defined?	3	Outputs are defined and reported on at appropriate intervals through a variety of measures including: Annual Departmental Plans, reports to Members, National Service Indicator Reports, local KPIs, reports to various statutory bodies and at regular management team meetings
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	2	Unit costing are compiled for some programmes.
5.8 Are other data compiled to monitor performance?	2	A variety of data specific to the programme is used to monitor performance, including budget reviews, progress reviews etc.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Ongoing reviews and project oversight
5.10 Has the organisation engaged in any other 'evaluation proofing'[1] of programmes/projects?	2	Additional evaluation proofing could be done in some areas. LEAN Six Sigma program in place in SDCC may identify improvements in this area.

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	-	None
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	No projects > €20m
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	n/a	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	n/a	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	n/a	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	n/a	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	n/a	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No applicable expenditure programme for 2016
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	n/a	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	n/a	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	n/a	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	n/a	
7.6 Were reviews carried out by staffing resources independent of project implementation?	n/a	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	

Notes:

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

Appendix 3: Report Arising from In-Depth Checks

Quality Assurance – In Depth Check 1: Round Tower Visitors Centre and Public Garden

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

Programme or Project Information	
Name	Clondalkin Round Tower Visitors' Centre and Public Garden at Millview Terrace and Tower Road, Clondalkin, Dublin 22
Detail	Repair, conservation and refurbishment works to numbers 1, 2 and 3 Millview Terrace, Protected Structures; Repair, conservation and refurbishment works to numbers 15 and 16 Tower Road for re-use as shops at ground floor level; the construction of a new building which will contain a café, exhibition space, toilets, two storey stairs and a lift extension to the rear of the five houses; new gardens with new landscaping within existing walls; conservation and refurbishment of the existing cottage gardens in front of 1, 2 and 3 Millview Terrace.
Responsible Department	Economic Enterprise & Tourism Development
Current Status	Expenditure Being Incurred
Start Date	Current Project First Proposed in 2012
End Date	Scheduled for completion June 2017
Overall Cost Estimate	€4m

Project Description

NOTE: The description of the project is as set out in the County Architect's Report

The project proposed the repair and adaptation of existing buildings, the design of one new building and the creation of new public spaces and public gardens, all of which are located on a site which includes the Round Tower, to accommodate a visitors' centre for South Dublin County.

No works were proposed to the Round Tower itself which is owned by the State. Responsibility for its maintenance is devolved by the Minister of Arts, Heritage, Regional, Rural and Gaeltacht Affairs to the Office of Public Works.

The report which was part of the public consultation process and the display described in detail the site and its buildings, their urban history, their condition and significance and identifies the causes of deterioration or problems which presently affect the use of the buildings, their integrity and lifespan. The report is available to view at:

http://www.sdublincoco.ie/index.aspx?pageid=939&pid=29731

This project is expected to bring new life, interest, investment and visitors to Clondalkin village and to provide a centre where visitors can learn about the history of the site, the village and South Dublin County. As a vacant and underused corner site, the development will contribute to the visual quality and security of the location.

The site is within walking distance of the Grand Canal to the north, the Camac and mill ponds to the west and the N7, Naas Road to the south. The site is well serviced by public transport; Dublin Bus provides regular services to the village, the LUAS tram serves Monastery Road and Red Cow to the east and there is a regular ARROW train service to Clondalkin station to the north of the village. The village is easily accessible by private car and coach from the N7 national route and the M50 motorway. Clondalkin has many hotels, pubs, cafes and restaurants within walking distance of the site that could cater for visitors.

The proposed visitors' centre has been designed to achieve the following:
- The existing five houses will be refurbished and interconnected by the partial opening up of the party walls between them, the construction of a new link building along the rear of the houses and the development of a new garden between the houses and the round tower.
- The project would facilitate access to and through the site and the village in several directions, linking the historic village and the newer commercial district to the north and linking the urban centre with the large swathe of amenity and recreation facilities to the west - the mill ponds, the leisure centre, and park along the Camac river to Corkagh Demesne and Camac caravan park beyond, using existing routes and the public and cultural functions of the proposed new use of the site to make connections within the site and to act as a draw to the site.
- The access to the proposed visitors' centre will be from Tower Road and from this new landscaped public garden.
- The project will emphasise the importance of the Round Tower by the proposed use of the garden and five houses.
- The development of these vacant and underused houses will contribute to the visual amenity and security of the location.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Clondalkin Round Tower Visitors' Centre and Public Garden.

Objectives	Inputs	Activities	Outputs	Outcomes
The project proposed the repair and adaptation of existing buildings, the design of one new building and the creation of new public spaces and public gardens, all of which are located on a site which includes the round tower, to accommodate a visitors' centre for South Dublin County	Capital Funding Existing Property Assets Staff Resources – for managing project	Consultation with OPW – ministerial consent under the National Monuments Act. Consultation with Community. Part VIII Public Consultation. Procurement of Consultants. Archaeology. Procurement of Contractor. Management of Project. Procurement of operator for Interpretative centre and café. Agreement of SLA Procure fit out and landscaping.	The existing five houses will be refurbished and interconnected by the partial opening up of the party walls between them, the construction of a new link building along the rear of the houses and the development of a new garden between the houses and the round tower.	This project is expected to bring new life, interest, investment and visitors to Clondalkin village and to provide a centre where visitors can learn about the history of the site, the village and South Dublin County. As a vacant and underused corner site, the development will contribute to the visual quality and security of the location.

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

The following section tracks the Clondalkin Round Tower Visitors' Centre and Public Garden from inception to conclusion in terms of major project/programme milestones

2012	• Villages Initiative launched; Round Tower and its surroundings proposed to be central to the Clondalkin Village Works under this initiative.
2013	• Local consultation undertaken; indicative drawings prepared by County Architect. Villages Initiative revised and reformatted to become a five-year programme commencing in 2014.
2014	• Part VIII Public Consultation in respect of proposed development took place from 20th May 2014 to 1st July 2014
2014	• Part VIII report presented to South Dublin County Council at their meeting held on 22nd December 2014 and the development was approved by resolution (Minute H8/0914 refers)
2015	• Consultant Design team appointed including Quantity Surveyor, Structural/Civil Engineer, Mechanical/Electrical Engineer and Fire Safety Engineer • Ground Condition surveys, water penetration survey, bat survey and archaeological surveys carried out. • Tender notice published 22nd September 2015; closing date 22nd October 2015.
2016	• Contractor appointed and commenced on site • Construction Programme provided for contract.
2017	• Procurement and appointment of operator • Handover and fit out • Scheduled to open in June 2017

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Clondalkin Round Tower Visitors' Centre and Public Garden.

Project/Programme Key Documents	
Title	**Details**
Villages Initiative	Proposal included in the programme as part of the Clondalkin Village works
South Dublin County Council Corporate Plan 2015-2019	Actions included in the Corporate Plan to achieve related objectives include: "promote the history and heritage of South Dublin County for both local people and tourists" "invest further in our culture, library and heritage infrastructure as needs are identified and resources allow" "implement the villages renewal programme" "prepare projects to improve the quality of our villages"
Part VIII Public Consultation and County Architect's Report	The proposed development was agreed by the Elected Members of South Dublin County Council at its meeting held on 22nd December 2014 on foot of the County Architects report on the Public Consultation.
Risk Assessment	Risks were documented and assessed at each stage of the project.
CE orders and records re procurement of consultants	Procurement and approval for appointment of Consultant Design Team
Tender Documentation. Evaluation of tenders received and awarding of contract	Three tenders were received and were evaluated in accordance with the criteria set out in the tender documentation. Appointment of contractor approved by CE Order
Minutes of project team meetings	Construction Programme and structures in place to monitor expenditure including reporting (milestones & performance indicators)

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Clondalkin Round Tower Visitors' Centre and Public Garden. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Part VIII Public Consultation	Assess achievement of objectives and desired outcomes.	Yes. Indicative drawings and reports. Council Minutes record agreement of Elected Members
Cost Plans	Assess accuracy compared to ultimate cost	Cost plan and tender evaluation report
Construction Programme	Assess achievement of milestones during construction	Contractor Construction Programme
Risk Assessment	Assess risk assessments undertaken having regard to actual outcomes	Yes. Undertaken at each stage of the project
SLA with operator Proposed sales / licence fee Visitor numbers – expected / actual Ongoing costs to SDCC	Assess compliance and achievement of desired objectives / outcomes	SLA with operator is currently in draft form
Post Project Review	Lessons learned and communication of these for future projects	Undertaking by Senior Architect that PPR will be carried out on completion of construction contract.
Revenue Budget provision	Assess if consideration was given to ongoing costs and related income	Evidence available that this was considered.

Data Availability and Proposed Next Steps

Internal Audit is satisfied that there is sufficient data available for the future evaluation of the project. The delivery of this project is managed between two sections within SDCC; IA recommends that consideration is given to coordinating record keeping for projects so that documentation is readily available for future evaluations.

The following section looks at the key evaluation questions for Clondalkin Round Tower Visitors' Centre and Public Garden based on the findings from the previous sections of this report.

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

Internal Audit is satisfied that the delivery of the project substantially complies with the standards set out in the PSC. Controls are in place upon which reliance may be placed.

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

Yes; with a recommendation that consideration is given to coordination of record keeping where two sections are involved in the delivery of a project in order to provide for efficient future evaluation of the project as required.

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

Shared drive for file record management for Client Department and Project Co-Ordinator so as to ensure complete file is available for future reference and evaluation.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Clondalkin Round Tower Visitors' Centre and Public Garden

Summary of In-Depth Check

The Clondalkin Round Tower Visitors' Centre and Public Garden project was reviewed for compliance with the Public Spending Code under the status of expenditure being incurred in 2016. Internal Audit is satisfied that the delivery of the project substantially complies with the standards set out in the code.

Internal Audit recommends that the Client Department and Project Co-Ordinator share a drive for file record management so as to ensure a complete project file is available for future reference and evaluation. This recommendation was agreed with Management

Quality Assurance – In Depth Check 2: F03 Outdoor Leisure Areas Operations

Section A: Introduction

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

Programme or Project Information	
Name	Proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations
Detail	To provide an increase in Revenue Expenditure in 2017 in Service Area F03: Outdoor Leisure Areas Operations in order to provide extended services to achieve objectives set out in the Corporate plan 2015 – 2019 in relation to improving the appearance of the County in the interest of economic development.
Responsible Directorate	Environment, Water & Climate Change
Current Status	Expenditure Under Consideration (in 2016) and approved for 2017 budget
Start Date	2016
End Date	ongoing
Overall Increase	€1.8m

Project Description

To Improve the appearance of the county in the interest of economic development by carrying out an outdoor maintenance and improvement programme including scheduled grass cutting; improving the landscaping on the approach roads to the county; developing and putting in place a tree management Strategy to include an annual pruning and replacement programme.

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations.

Objectives	Inputs	Proposed Activities	Proposed Outputs	Proposed Outcomes
To provide extended maintenance services in the public realm areas such as planned tree, playing pitch and grass cutting maintenance programmes in order to improve the aesthetics of the county and achieve objectives set out in the Corporate Plan.	• Increased revenue budget €1.8m • Capital reserve • Increased staff resources permanent and seasonal • Use of existing assets e.g. plant & machinery • Contract for pitch maintenance	• Tree maintenance programme • Grass cutting schedule • Pitch maintenance programme • Landscape works along the N81 road corridor	• Tree maintenance programme achieved in line with Tree management Policy 2015 – 2020 • Grass cutting carried out in line with scheduled programme of works • Pitch maintenance programme delivered • implementation of an innovative design proposal of hard and soft landscape works along the N81 road corridor	• The implementation of the Council's Tree Management Programme will lead to a more strategic, proactive, planned approach to tree management in the County and lead to an improved service and enhanced public realm • Increase in the efficiency & productivity of the tree maintenance crews and advanced proactive programme of cyclical pruning targeting priority locations where intervention is most needed. • The frequency of weekly grass cutting on playing pitches in the County and fortnightly

				cutting on all other grass areas improves the standards for the playing of ball sports and also improves the aesthetics of the County.
				• Enhanced customer service and reduction of volume of members' representations and customer requests.
				• Enhanced visual amenity and improved physical connectivity along the N81 corridor.

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

The following section tracks the proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations from inception to budget approval under the timeline of 'expenditure being considered in 2016'.

- Corporate Plan 2015 – 2019

- Litter management Plan 2015 - 2019

- Tree Management Policy 2015 – 2020

- Environment, Water & Climate Change Business plan 2016

- Members representations during 2016

- Customers' requests during 2016

- 3 year capital programme 2017 – 2019

- Adopted budget dated 3rd November 2016 in respect of 2017

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations.

Project/Programme Key Documents	
Title	**Details**
Corporate Plan 2015 - 2019	The Corporate Plan 2015 – 2019 clearly sets out how the following objective '*Improve the appearance of our county in the interest of economic development' will be achieved by:* • carrying out an outdoor maintenance and improvement programme including scheduled grass cutting; • improve the landscaping on the approach roads to the County • develop and put in place a tree management strategy to include an annual pruning and replacement programme; The increase in the budget was in line with the objectives as set out in the Corporate Plan.
Tree Management Policy 2015 – 2020	The objectives of the Council's Tree management Policy 2015 – 2019 'Living with Trees' are clearly outlined as follows: • Improve tree management and create a safer, healthier tree population • Implement a proactive, planned programme of cyclical tree maintenance • Maximise the use of Council's resources to provide a better service and better value for money The objectives of the increase in the budget in respect of this element of expenditure was in line with the objectives set out in the Tree Management Policy.
Reports to Council	Reports to Council and area committee meetings during 2016 were reviewed. These reports substantiated the requirement for improved service.
Customer Contact System re members representations / customer queries	The level of representations / queries received through the Customer Contact System was verified which supported the need for the provision of an improved service.
Capital programme 2015 - 2019	Provision was included in the capital programme 2015 – 2019 for the N81 Landscape Improvement Scheme to continue the implementation of an innovative design proposal of hard and soft landscape works along the N81 road corridor. The revenue reserve was in line with the objective set out in the capital programme.
Adopted budget 2017	The 2017 budget was adopted on 3rd November 2016. The budget strategy clearly sets out the requirement for funding for an additional tree crew to progress the tree management programme on a countywide basis.

	The requirement for seasonal crews for the grass cutting programme is also referenced in the budget along with the additional provision for the introduction of a rolling programme for pitch maintenance and improvement.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Tree Management Policy	Ascertain if objectives in policy are being met	Tree Management Policy 2015 – 2020 in place
Tree maintenance Programme and progress reports	Early flagging of issues in the event of programme not being met	Progress reports issued on implementation of tree maintenance programme
Programme of cyclical pitch maintenance	Measurement of targets met for new improved programme of works	Not in place at the time of the in-depth review, Internal Audit informed however that this is currently in progress.
Details of costings for increase in budget	Assessment of accuracy of budget provision	Details of costings available for some expenditure elements. Other high level costings were available but would benefit from more detailed costs analyses being carried out.
Review of efficiency of existing programme of works in terms of inputs and outputs.	Identify any waste / potential for improved business processes or productivity prior to decision to increase resources	Review not carried out at the time of the in-depth review, however reference to the provision of a more effective and efficient service in 2017 in conjunction with a review of the public realm is referenced in the budget preamble.
Statistics from Customer care Contact System	Monitor number of representations / requests to analyse impact of increased resources	Customer Care Contact system has reporting capabilities

Data Availability and Proposed Next Steps –

Key policy documentation and statistical backup was available for review. Recommendations were agreed with management for more detailed appraisal processes where required.

The following section looks at the key evaluation questions for proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations based on the findings from the previous sections of this report.

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

The overall net increase comprised of a number of different expenditure elements. Elements in relation to improvement in service while having clear objectives and expected outcomes would have benefited from a more robust appraisal of current service to illustrate links between objectives, inputs, activities and outputs. This would demonstrate and substantiate the gap between current and proposed service. Other expenditure elements were considered compliant with the code.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?
The objective for the increase in the service area of the budget is clearly set out in the organisation's Corporate Plan 2015 – 2019 under the objective '*improve the appearance of our County in the interest of economic development'*. The plan sets out how this objective will be achieved and includes the following which was the basis for the increase in the revenue budget:

- carry out an outdoor maintenance and improvement programme including scheduled grass cutting;
- improve the landscaping on the approach roads to our county;
- develop and put in place a tree management strategy to include an annual pruning and replacement programme;

The budget increase for the service area incorporated a number of different elements. The increase for the extended service delivery as defined above as well as being an objective in the Corporate Plan, was substantiated by the extent of representations received both from elected representatives and the public in respect of services in this area. While the objectives and expected outcomes were clear for the budget increase, the out puts were not clearly defined and the effectiveness / efficiency of the current programme was not established. An evaluation could be carried out based on statistical reporting and the level of reduction on representations received for works to be carried out. Recommendations are set out below to improve processes for analyses going forward to facilitate full evaluations and ensure full compliance with the code. Other expenditure elements would facilitate a full evaluation.

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

Guidelines for appraisal of new / extended current expenditure be prepared taking into account that appraisal requirements may vary significantly depending on the type of expenditure under consideration.

Guidelines for appraisals similar to this review to include:

1. **Documented needs analyses** which should clearly set out current work programme based on all inputs i.e. staff resources, materials, plant & machinery etc, the level of activity expected and compared to performance / output. Analyses of existing programme provides valuable inputs for appraisal of extended service. The requirement for improvement in service should be analysed based on the business objectives and the result of the analysis of the current programme. The outturn of this business process review should identify the gap between current resources and performance and future requirements for improvement / increase in service.

2. **Detailed costings** for additional revenue expenditure proposed in the budget should be prepared and retained for auditing purposes.

3. **Details of the extended service proposed, should be put in place to support the budget approval process** for the increased associated costs. These documents, which should include proposed outputs, should be available for evaluation purposes at year end to demonstrate that the objectives for the increase in revenue budget have been met.

The following section presents a summary of the findings of this In-Depth Check on the proposed increase in Revenue Expenditure F03: Outdoor Leisure Areas Operations

Summary of In-Depth Check

An in-depth check on the net overall budget increase of €1.8m for service area F03 Outdoor Leisure Areas Operations was carried out to assess compliance with the standards set out in the Public Spending Code. This net increase comprised a number of different expenditure elements such as routine budget processes e.g. insurance premiums, projected increased payroll costs etc. and provision for an improved service in the area of tree / pitch maintenance and grass cutting. The objectives for the improved service are clearly set out in the organisation's Corporate Plan under the objective '*improve the appearance of our County in the interest of economic development'*.   The plan sets out how this objective will be achieved and was the basis for the increase in the revenue budget, this was also substantiated by the extent of representations received both from elected representatives and the public in respect of requirement for improved services in this area.

While the objectives, demand and expected outcomes for the increase in the service were clearly documented, recommendations were agreed with Management to improve appraisal processes to ensure value for money is centre to achievement of objectives and that compliance with the code is an integral part of the budget process where the level of increase proposed is subject to public spending code requirements.