



**Comhairle Cathrach
& Contae Phort Láirge**
Waterford City
& County Council

WATERFORD CITY & COUNTY COUNCIL

QUALITY ASSURANCE REPORT 2018

ISSUED BY

WATERFORD CITY & COUNTY COUNCIL

SUBMITTED TO THE NATIONAL OVERSIGHT AUDIT COMMISSION (NOAC)

IN COMPLIANCE WITH THE PUBLIC SPENDING CODE

MAY 2019

Certification

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

Signature of Chief Executive:

A handwritten signature in black ink, appearing to read 'Michael Walsh', written over a horizontal line.

Michael Walsh

Dated: 30th May 2019

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Appendix 1: Inventory of projects and programmes above €0.5m

Appendix 2: Self-Assessment Checklist 1 – 7

Appendix 3: Quality Assurance In-depth Check – Housing Grants

Appendix 4: Quality Assurance In-depth Check – Bilberry to City Centre Greenway link

1. Introduction

Waterford City & County Council has completed the Quality Assurance (QA) report as part of its on-going compliance with the Public Spending Code (PSC).

The primary aim of the Quality Assurance process is to gauge the extent to which Departments within the Council are meeting the obligations outlined in the Public Spending Code. Details of the Public Spending Code can be found on the following website;

<http://publicspendingcode.per.gov.ie>

The Quality Assurance Process contains five steps:

- 1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle.** The Project Life Cycle includes appraisal, planning/design, implementation and post implementation review. The three sections to be completed are expenditure being considered, expenditure being incurred and expenditure that has recently ended. The inventory includes all projects/programmes with a value in excess of €0.5m.
- 2. Publish summary information on the Council website of all procurements in excess of €10m.** This applies to all projects whether new, in progress or completed.
- 3. Checklists to be completed in respect of the different stages.** These checklists allow the Council and its departments to self-assess their compliance with the code. The checklists templates are provided through the PSC document.
- 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) are selected to be reviewed more intensively. This includes a review of projects from initial appraisal right through to post implementation review.
- 5. Complete a short report for the National Oversight and Audit Commission (NOAC)** 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 satisfies step 5 above for Waterford City & County Council. It is also important to note that this is the fifth year that the Quality Assurance process has been applied in Waterford City & County Council.

2. Inventory of Projects/Programmes

This section contains an inventory list of all projects and programmes at various stages of the project life cycle where the total project value amounts to more than €0.5M. The inventory list (Appendix One on Pages 12-16) is divided between revenue expenditure and capital expenditure and between three stages:

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

Expenditure being considered

Appendix one contains the details of 12 of projects of a value greater than €0.5M that Waterford City & County Council was considering during 2018. The total value of all projects is €35.8m. The main area being considered is the acquisition of 55 no. housing units (turnkey) €9.96m.

Expenditure being incurred

Appendix one also contains the details of all areas of expenditure with a value greater than €0.5M taken from the financial statements for 2018. Please note as of 30/05/2019 these financial statements were unaudited. The total value of all these items of expenditure is €272.83m of which €165.45m relates to capital expenditure and the balance being revenue expenditure. The revenue expenditure relates to the normal day to day activities of the Council.

Expenditure that has recently ended

There are 8 items of expenditure which Waterford City & County Council deems as recently ended with a total value of €23.76m

3. Published Summary of Procurements

The Quality Assurance process requires Waterford City & County Council to publish all procurements in excess of €10M on our website. There were no procurements in excess of €10M during 2018 in Waterford City & County Council, therefore no procurement details are published on our website.

4. Assessment of Compliance

4.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all categories of expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the Department and its agencies/bodies, 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 Being Incurred

Checklist 5: Current Expenditure Being Incurred

Checklist 6: Capital Expenditure Completed

Checklist 7: Current Expenditure Completed

A full set of checklists 1-7 was completed by Waterford City & County Council. The compiled checklist for Waterford City & County Council is set out in Appendix 2. In addition to the self-assessed scoring, some answers are accompanied by explanatory comments. Each question in the checklist is judged by a 3 point scale, where 1. Scope for significant improvement, 2. Compliant but with some improvement necessary, 3. Broadly compliant.

4.2 Main Issues Arising from Checklist Assessments

There are plans to increase revenue spending in 3 areas by amounts greater than €500K during 2019. A review of current expenditure being considered took place by analysing the adopted budget for 2019 versus the budget for 2018.

There are no items to report under checklist 7 for Waterford City & County Council. This checklist deals with current expenditure in excess of €500K incurred during 2018 but will not be incurred in future.

4.3 Conclusion

Overall the checklists show a broad level of compliance with the code. However there are areas that will require improvement. An ongoing greater awareness of the Public Spending Code will need to be fostered by both the Council and the Department. Work has commenced in researching and identifying options available to Waterford City & County Council to deliver customised project management training in line with the public spending code requirements and principles to all staff dealing with such projects. Waterford City & County Council is aware that elements of the code are currently being reviewed. Additional to the provision of training, creation of a dedicated area on our in house staff intranet for the public spending code requirements is being considered. This will support staff dealing with the projects at the various stages by having access to a dedicated area with relevant content. These steps will further embed the principles and requirements of the code within the organisation.

5. In-Depth Checks



**Comhairle Cathrach
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Waterford City
& County Council

WATERFORD CITY & COUNTY COUNCIL

Public Spending Code Section 4 Review

Issued by

INTERNAL AUDIT

WATERFORD CITY & COUNTY COUNCIL

MAY 2019

Introduction

Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure. Having completed Section 3 involving high level checklists that capture various areas of compliance, a more in depth review was carried out in the following area to assess the level of compliance with the code.

The project/areas chosen were as follows:

Revenue: Housing Grants (The Housing Adaptation Grant for People with a Disability, Housing Aid for Older People Grant and Mobility Aids Housing Grant Scheme

€5.27m (total – 2016-2018)

Capital: Bilberry to City Centre Greenway Link

€4.9m

Purpose, Objectives & Scope

The purpose of the review was to provide an opinion on compliance with the Public Spending Code. The expenditure was 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.

The total value of projects/expenditure included in the 2018 Report for Waterford City & County Council is €332.39m.

The revenue project selected value of €5.27m – Housing Grants represents 4.56% of the total revenue projects value of €115.54m on the inventory.

The capital project selected value of €4.9m – Bilberry to City Centre Greenway Link represents 2.25% of the total capital projects value of €216.85m on the inventory.

Methodology

No methodology for the completion of the in depth review/check is prescribed in the Circular. As a result the decision has been taken to apply methodology used in the preparation of Internal Audit reports within the Council.

These include the following;

- Expenditure data to date was extracted from the Financial Management system Agresso.
- Interviewing of Senior Staff within the relevant departments.
- The examination of any procedures and policies that are currently in place.
- Supporting files and documentation were examined.
- Relevant departmental circulars and legislation were also examined.

Housing Grants Scheme

Background

The Housing (Adaption Grants for People with a Disability and Older People), Regulations 2007, became effective from 1st November 2007, (& Amendment Regulations 2014) and introduced three new housing grant schemes to replace the Disabled Persons Grant Scheme and Essential Repairs Grant Scheme. These three new housing grants were as follows:

- 1. The Housing Adaptation Grant for People with a Disability,***
- 2. Housing Aid for Older People Grant and***
- 3. Mobility Aids Housing Grant Scheme***

This scheme is administered by the Housing Section and funded 80% by the Department of the Environment, Community and Local Government (DECLG) and 20% by Waterford City & County Council's own funds. All applications under the three schemes are assessed on the basis of household income. There is no closing date for applications; an ongoing priority assessment is in place.

All three schemes are means tested. The percentage grant allocated is dependent on the household income of the applicant.

Audit Opinion

After reviewing available information it can be concluded that there is satisfactory compliance with the public spending code in relation to this project. Outlined below are the reasons as to why this conclusion can be drawn.

- Applications are individually assessed to ensure eligibility with the scheme and suitability for the applicant's needs.
- Clear roles/responsibilities for the Housing Grant staff.
- Quotations and plans are inspected by council technical staff.
- Inspection report/letter of satisfaction is prepared by Housing Technical staff following inspection of all works pre payment.

- Financial reporting, recouplement and monitoring activities are in place which provides management and oversight of the scheme.
- Chief Executive Order is signed for grant approvals.
- Sign off on all recouplement's to the Department of Housing, Planning and Local Government.
- Regular review meetings occur in the Housing Grants team to provide ongoing evaluation of the programme.
- Regular reporting to Director of Services Housing and to Plenary Council meeting occurs.

Project Status

There were 597 grant applications in the period 2016 – 2018. Work was ongoing within the Housing Grants team with regard to all elements of the scheme i.e. processing applications, inspecting works, submission of recouplement claims, regular meetings and reporting. These inputs and activities allow the objectives of this scheme to be met i.e. to improve the living conditions of the elderly, people with a disability and people with mobility issues.

Recommendations

Some areas have been identified during the course of the review where improvements can be made. A copy of the Housing Adaption Grant Scheme for People with a Disability – Administrative Guide for Local Authorities (amended February 2014) – provides updated information regarding scheme rules and eligibility was made available during the course of the review. Whilst there are procedures in place at various stages of the process, formal procedure manuals should be prepared and maintained. Internal Audit was advised that a review of the suite of forms is currently under way following an update from the department. The Register(s) of Grant Applications should be regularly updated to allow accurate data for reporting purposes. Streamline the reporting requirements for the Housing Grant team meetings should occur – this would remove the need to maintain a subset/extract from the main register(s). Training should be provided to Housing Grant staff to facilitate this. The monthly control accounts should be prepared by the Housing Grants team and submitted to Finance

Bilberry to City Centre Greenway Link

Background

The proposed Bilberry to City Centre Greenway Link is a new 2.1km section that will link the recently completed Waterford Greenway from the Bilberry Car Park to the City Centre (Clock Tower) as well as connecting it to the start of two future Greenway's i.e. Waterford to New Ross and Waterford to Rosslare.

Via this link Greenway users will have access to a much longer South East Greenway network that will allow cyclists/walkers to reach locations such as St Mullins in Co. Carlow

and the walkways along the River Barrow to Kildare and ultimately the Grand Canal to Dublin.

This project will improve the connectivity and ease of use. The 2km section of the existing Greenway between Bilberry and the City Centre will be of a similar standard to other sections of the Greenway.

Audit Opinion

After reviewing available information it can be concluded that there is satisfactory compliance with the public spending code in relation to this project. Outlined below are the reasons as to why this conclusion can be drawn.

- The Bilberry to City Centre Greenway Link project is categorised under Capital Expenditure being considered in 2018 and is considered in the Appraisal Stage.
- The project timeline provides evidence that this project has been identified in various policies/plans over a period of time.
- As this project is in the appraisal stage and in time moves into the Planning/Design and Implementation stages there is good evidence of ongoing communication and activity around budgeting, planning, reporting, communication with all relevant stakeholders in this project. Having these elements in place will provide strong monitoring and ongoing evaluation of the project at all stages.
- The Council's systems will enable a full evaluation to be made at a later date.
- A post project review should be carried out after the project has been completed to evaluate if the project objectives have been met. This would determine if the project was managed well and if anything could be done differently or better for future projects. A longer term post project review should also be completed to review if the markers set out in the appraisal cost benefit analysis are achieved.

Project Status

At the date of this report preliminary design, route options report (including Multi Criteria Analysis as per NTA project management guidelines) and environmental evaluation have been carried out to date. Planning process (Part 8) is in progress. Detailed design has also commenced.

Recommendation

A post project review should be carried out after the project has been completed to evaluate if the project objectives have been met. This would determine if the project was managed well and if anything could be done differently or better for future projects. A longer term post project review should also be completed to review if the markers set out in the appraisal cost benefit analysis are achieved.

Appendix 1 – Inventory 2018

Local Authority Name	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	
Waterford City & County Council		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Housing & Building												
A01 Maintenance/ Imp of LA Housing						€5.88						
A02 Housing Assessment, Allocation and Transfer						€0.61						
A03 Housing Rent and Tenant Purchase Administration						€0.87						
A05 Administration of Homeless Service						€4.83						
A06 Support to Housing Capital & Affordable Prog.						€0.95						
A07 RAS Programme						€6.69						
A08 Housing Loans						€1.07						
A09 Housing Grants						€1.33						
Energy Efficiency Retrofitting							€7.40					32% local funding
Construct 12 units Coolfin Woods								€1.40				
Larchville, Waterford City (5 Units)								€0.70				
Ballinroad , Dungarvan (20 units)								€2.50				
Doyle Street, Waterford (4 units)								€0.70				
An GARRAN, Tramore (32 units)								€4.80				
Acquisition of 39 Turnkey units Kilrush											€8.59	

Acquisition of 5 Turnkey units Shandon									€0.97
Acquisition of 33 housing units (Turnkey) Airport Road, Waterford									€5.26
Acquisition of 31 housing units (Turnkey) Carrickpherish, Gracedieu									€5.55
Acquisition of 18,19,20 & 21 Mountfield									€0.70
Housing Dev Barrack St Cappoquin (Demolish & Rebuild)									€0.76
Acquisition & Redevelop 4 units Almshouse Tallow									€0.62
Ardmore Park/Priory Lawn, Waterford City (8 units)			€1.00						
Acquisition of 2 Hses & 4.44 Acres at Bilberry Waterford City			€0.50						
CPO/REFURB. OF CLARENDON COURT, PENROSE LANE, W.CITY FOR SOCIAL HOUSING (24 UNITS)			€2.76						
ACQUISITION OF 55 HOUSING UNITS AT LACKEN ROAD, WATERFORD (TURNKEY)				€9.96					
CAS - 8 Units Gleann Ealach, Dunhill			€1.20						
CAS - Scheme for Accom of Elderly Persons Tramore			€2.55						
CAS - Paddocks Williamstown Anvers			€0.72						

Road Transportation and Safety												
WCURS									€12.10			
Greenway									€19.80			
Dungarvan Town Centre Public Realm									€3.30			
Bord Gais Car Park									€1.61			
Tallow Link Road											€1.31	
B01 NP Road - Maintenance and Improvement						€1.27						
B01 NP Road - Maintenance and Improvement (expanded)	€3.71											
B02 NS Road - Maintenance and Improvement						€1.18						
B02 NS Road - Maintenance and Improvement (expanded)	€3.55											
B03 Regional Road - Maintenance and Improvement						€6.28						
B04 Local Road - Maintenance and Improvement						€13.66						
B04 Local Road - Maintenance and Improvement (Expanded)	€0.90											
B05 Public Lighting						€1.99						
B06 Traffic Management Improvement						€0.67						
B07 Road Safety Engineering Improvement						€0.57						
B09 Maintenance & Management of Car Parking						€1.29						
B11 Agency & Recoupable Services						€3.03						
Water Services												
Waterford City Flood Alleviation Scheme									€22.27			
C01 Operation and Maintenance of Water Supply						€7.17						
C02 Operation and Maintenance of Waste Water Treatment						€2.03						
C06 Support to Water Capital Programme						€0.83						

Development Management											
Viking Triangle Ph. 2										€2.71	
Public Realm Tramore										€1.6	
Acquisition & Demolition of North Quays										€2.70	
Redevelopment of North Quays										€78.90	
Bilberry to City Centre Greenway Link			€4.90								
Acquisition of former KRM site			€4.05								
D01 Forward Planning						€0.50					
D02 Development Management						€1.10					
D05 Tourism Development and Promotion						€0.77					
D06 Community and Enterprise Function						€2.71					
D09 Economic Development and Promotion						€5.46					
D11 Heritage and Conservation Services						€0.95					
Environmental Services											
E01 Operation, Maintenance and Aftercare of Landfill						€0.86					
E02 Op & Mtce of Recovery & Recycling Facilities						€0.74					
E04 Provision of Waste to Collection Services						€0.94					
E06 Street Cleaning						€3.43					
E10 Safety of Structures and Places						€0.58					
E11 Operation of Fire Service						€8.13					
Recreation and Amenity											
F01 Operation and Maintenance of Leisure Facilities						€0.51					
F02 Operation of Library and Archival Service						€3.74					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€2.87					

F04 Community Sport and Recreational Development						€1.03						
F05 Operation of Arts Programme						€2.39						
F06 Agency & Recoupable Services						€0.84						
Agriculture, Education, Health and Welfare												
G04 - Veterinary Services						€0.56						
Miscellaneous Services												
Holy Ghost Buildings Project								€2.96				
H03 Administration of Rates						€5.59						
H09 Local Representation/ Civic Leadership						€1.47						
	€8.16	€0.00	€17.68	€9.96	€0.00	€107.38	€7.40	€158.05	€0.00	€0.00	€23.76	€0.00

Appendix Two - Completed Checklists 1 to 7
CHECKLIST 1 General Obligations not specific to individual projects/programmes.

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	Await roll out of sector wide training (elements of PSC being revised)
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	
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
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 organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	
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.	1	
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?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	2	

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	
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?	NA	Value below threshold
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
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	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	NA	See above
2.7 Were the NDFA consulted for projects costing more than €20m?	NA	See above
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	
2.11 Were State Aid rules checked for all supports?	NA	See above
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 which will allow for a robust evaluation at a later date?	3	
2.14 Have steps been put in place to gather performance indicator data?	3	

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	Set out in annual service plan and annual budget
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
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	No project of this value in the current exp being considered category in 2018
3.6 Did the business case include a section on piloting?	n/a	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
3.11 Was the required approval granted?	3	Yes, 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?	n/a	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Yes, where applicable
3.15 Have steps been put in place to gather performance indicator data?	2	Yes, where applicable

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	
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	
4.7 Did budgets have to be adjusted?	3	
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	In Sept 18, updated economic appraisal prepared due to budget adjustments and in advance of URDF application.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	As per 4.9 above.
4.11 If costs increased was approval received from the Sanctioning Authority?	NA	Full application, incorporating costs, submitted to URDF, funding of €6 m and €1.75 m approved in Nov 18 from URDF and NTA respectively.
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?	NA	Currently working to programme set out in URDF application.

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	
5.2 Are outputs well defined?	2	
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	
5.5 Are outcomes well defined?	2	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	2	
5.8 Are other data compiled to monitor performance?	3	
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	NA	Below threshold
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?	NA	See above
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?	3	
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?	NA	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	NA	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	NA	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	NA	

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	
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:

- (a) The scoring mechanism for the above tables is set out below:
 - I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

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	Housing Grants Programme
Detail	Waterford City & County Council administers three housing grant schemes on behalf of the Department of Housing, Planning and Local Government.
Responsible Body	Waterford City & County Council
Current Status	Expenditure Being Incurred
Start Date	Ongoing
End Date	Ongoing
Overall Cost	<i>€1.9m – 2016 €2.04m – 2017 €1.33m – 2018 €5.27m (total)</i>

Project Description

The Housing (Adaption Grants for People with a Disability and Older People), Regulations 2007, became effective from 1st November 2007, (& Amendment Regulations 2014) and introduced three new housing grant schemes to replace the Disabled Persons Grant Scheme and Essential Repairs Grant Scheme. These three new housing grants were as follows:

- 1. *The Housing Adaptation Grant for People with a Disability,***
- 2. *Housing Aid for Older People Grant and***
- 3. *Mobility Aids Housing Grant Scheme***

This scheme is administered by the Housing Section and funded 80% by the Department of the Environment, Community and Local Government (DECLG) and 20% by Waterford City & County Council's own funds. All applications under the three schemes are assessed on the basis of household income. There is no closing date for applications; an ongoing priority assessment is in place.

All three schemes are means tested. The percentage grant allocated is dependent on the household income of the applicant.

1. Housing Adaptation Grant for People with a Disability (HGD)

This scheme (which has replaced the Disabled Persons Grant Scheme) provides grant aid to applicants to assist in the carrying out of works that are reasonably necessary for the purposes of rendering a house more suitable for the accommodation needs of a person with a disability.

The effective maximum grant in respect of a privately owned house is €30,000 which may cover 95% of the approved cost of works. (The local authority can grant aid the full cost of works in the case of a local authority house)

The types of works allowable under the scheme include:

- Provision of access ramps, stair-lifts, downstairs toilet facilities,
- Accessible showers, adaptations to facilitate wheelchair access,
- Extensions and any other works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability.

The maximum grant of €30,000 is available to applicants with gross household income of up to €30,000 per annum, tapering to 30% for applicants with gross household incomes of between €50,001 and €60,000.

The table below sets out the level of grant available based on an assessment of household income in respect of this scheme. The below means test is set out by the DECLG.

Annual Household Income	Percentage of Cost of Works Available	Maximum Grant for houses erected for more than 12 mths	Maximum Grant for houses erected for less than 12 mths
Up to €30,000	95%	€30,000	€14,500
€30,001 – €35,000	85%	€25,000	€12,325
€35,001 – €40,000	75%	€22,500	€10,875
€40,001 – €50,000	50%	€15,000	€7,250
€50,001 – €60,000	30%	€9,000	€4,350
In excess of €60,000	No grant is payable		

2. Housing Aid for Older People (HOP)

The Scheme of Housing Aid for Older People is available to assist older people living in poor housing conditions to have necessary repairs or improvements carried out. The types of works grant aided under the Scheme include:

- Structural repairs or improvements, re-wiring, accessible showers, adaptations to facilitate wheelchair access,
- Repairs to/replacement of windows and doors,
- Provision of heating, water and sanitary services,
- Cleaning, painting and dry lining.

The maximum grant of €8,000 is available to applicants with gross household income of up to €30,000 per annum, tapering to €2,400 for applicants with gross household incomes of between €50,001 and €60,000.

The table below sets out the level of grant available based on an assessment of household income in respect of this scheme. The below means test is set out by the DECLG.

Annual Household Income	Percentage of Cost of Works Available	Maximum Grant
Up to €30,000	95%	€8,000
€30,001 - €35,000	85%	€6,800
€35,001 - €40,000	75%	€6,000
€40,001 - €50,000	50%	€4,000
€50,001 - €60,000	30%	€2,400
In excess of €60,000	No grant is payable	

3. Mobility Aids Housing Grant Scheme

The Mobility Aids Housing Grant is available to cover a basic suite of works to address mobility problems, primarily, but not exclusively, associated with ageing. The works grant aided under the scheme include:-

- Grab Rails,
- Access Ramps
- Level Access Showers
- Stair-Lifts
- Other minor works deemed necessary to facilitate the mobility needs of a member of a household.

All applications for grant aid under the Mobility Aids Housing Grant Scheme shall be assessed on the basis of household means. The maximum grant of €6,000 to cover 100% of the cost of works will be available to those with gross annual household incomes of up to €30,000.

Section B - Step 1: Logic Model Mapping

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To assist older people living in poor housing conditions to have necessary repairs or improvements carried out. To make a house more suitable for people living with a disability. To address mobility problems in people's homes. 	<ul style="list-style-type: none"> Technical/Administrative staff from Waterford City & County Council work in the Housing Grants dept. Associated payroll costs cannot be recouped from the Department. Funding from Department of Housing, Planning and Local Government. Funding from Waterford City & County Council. 	<ul style="list-style-type: none"> Advertising the schemes on website. Providing information and answering queries on schemes. Processing and assessing all applications - Housing Grants staff assess the proposals to provide value for money and a sustainable outcome in each case. Examining and inspecting by councils technical staff. Paying grants to successful applicants. Recouping percentage of costs from Department of Housing, Planning and Local Government. 	<ul style="list-style-type: none"> No. of grants received and assessed. No. of grants paid. 	<ul style="list-style-type: none"> Improving living conditions of the elderly, people with a disability and people with mobility issues. Enabling people to remain living in their own homes. Reduces financial cost of the state to fund long term residential accommodation.

Description of Programme Logic Model

Objectives: the main objective of the schemes is to improve the living conditions of the elderly, people with a disability and people with mobility issues.

Inputs: The primary input to the programme is the funding provided by the Dept. of Housing Planning and Local Government, the match funding by Waterford City & County Council plus Housing staff resources (admin and technical).

Activities: There were a number of key activities carried out through the project including:

1. Checking and processing application forms.
2. Monitoring/Review of applications at various stages.
3. Referring applications to Occupational Therapist.
4. Arranging technical inspection – assessing proposals to ensure value for money.
5. Calculating grant assistance based on income details submitted.
6. Decision made to approve or refuse.
7. Inspection by technical staff when works have been complete to ensure a sustainable outcome.
8. Payment of grant to applicant.
9. Recoupment of monies from Department of Housing, Planning and Local Government.
10. Reconciliation of application register/financial management system (Agresso).

Outputs:

Number of grant applications in the period 2016-2018:


Year	Housing Adaption grant for people with a disability	Mobility Aid Grants	Housing Aids for Older Persons
2016	27	86	58
2017	41	94	101
2018	16	92	82

Outcomes: The outcomes of the grant schemes are to

- a) Make the accommodation more suitable for a person with a physical, sensory or intellectual disability or a mental health difficulty.
- b) Improve the homes of older people so that they can stay in their own homes for as long as possible.
- c) To address mobility problems in the home.

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

The following section tracks a typical housing grant application from receipt to conclusion in terms of milestones.



<i>Jan-Feb</i>	Grant Allocation details received.
<i>Jan-Dec</i>	Application forms received, assessed, validated and referred to Occupational Therapist.
<i>Jan-Dec</i>	Quotations requested from applicant based on OT report.
<i>Jan-Dec</i>	Quotations and plans are inspected by council technical staff.
<i>Jan - Dec</i>	Technical staff inspect works when complete.
<i>Jan - Dec</i>	Grant payment is issued to the applicant.
<i>Jan - Dec</i>	Recoupment's made to Department of Housing, Planning and Local Government.

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Application Forms	The application forms for the grant schemes are standard forms produced by the Department of Housing, Planning and Local Government. The forms include details of the applicant including accommodation type and income details. It also asks for a description of the works required. Inspected by Internal Audit.
Administrative Guidance for Local Authorities	Housing Adaption Grant Scheme for People with a Disability – Admin Guide for LA's (amended February 2014) – provides updated information regarding scheme rules/eligibility.
Registers/Database	Registers maintained by Housing Grant staff to record and track all applications received through the various stages. Used to reconcile with Monthly Control Accounts.
Recoupment Forms	These are National recoupment forms issued the Department. The forms include all data required by the department. Inspected by Internal Audit.
Agresso Financial Reports	Reports from Agresso are used to verify the amounts paid out to grant application which can be reconciled with the recoupment to the Department.
Audit Report 2016 & Recommendation follow up	Internal Audit Report on Housing Grants plus follow up of recommendations made in this report.
Monthly Control Accounts	Internal Audit inspected monthly control accounts prepared by Finance & Housing department
Monthly Reports to Plenary Council	Progress reports are prepared by Housing Grant staff for the plenary council meeting.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
No. of Applications Received	Measure the demand for the schemes.	Yes
No. of applications approved and paid.	Measure number of successful applications.	Yes
Recoupment Forms	Assess funds recouped from the Department.	Yes
Documentation on grant files	Review backup documentation submitted and technical reports etc.	Yes
CE Orders	Ensure appropriate approval procedures are in place.	Yes
Financial Reports from FMS - Agresso	Measure level of expenditure being charged to relevant job codes.	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Housing Grants Schemes 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 Housing Grants Schemes were introduced by the Department of Housing, Planning and Local Government. They are administered nationwide by local authorities. Appraisal of the scheme would have been completed at that stage.

There are checks and authorisation procedures in place. The review found that Waterford City & County Council is adhering to the legislation and guidelines in relation to housing grants. The Housing Grants area was previously reviewed by Internal Audit. A number of recommendations were made on that report and follow up on these recommendations formed part of this review.

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

Waterford City & County Council provides details to the Department of the numbers of applications received and grants paid etc. There is sufficient information to evaluate the scheme.

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

Some areas have been identified during the course of the review where improvements can be made. A copy of the Housing Adaption Grant Scheme for People with a Disability – Administrative Guide for Local Authorities (amended February 2014) – provides updated information regarding scheme rules and eligibility was made available during the course of the review. Whilst there are procedures in place at various stages of the process, formal procedure manuals should be prepared and maintained. Internal Audit was advised that a review of the suite of forms is currently under way following an update from the department. The Register(s) of Grant Applications should be regularly updated to allow accurate data for reporting purposes. Streamline the reporting requirements for the Housing Grant team meetings should occur – this would remove the need to maintain a subset/extract from the main register(s). Training should be provided to Housing Grant staff to facilitate this. The monthly control accounts should be prepared by the Housing Grants team and submitted to Finance.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Grants Schemes.

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the Housing Grants Scheme process in Waterford City & County Council. To facilitate this review Internal Audit carried out the following activities:

Met with Housing Grants staff.

- A sample of files were reviewed.
- A random sample of recoupment files were examined.
- Review of Register(s) of Grant Applications maintained by Housing was carried out.
- Review of the Monthly Control Accounts was also undertaken.
- Outline/walk through of Application, Priority Rating and Approval Process occurred.

All necessary data and information is available which would allow a post-Implementation Review (i.e. checking for delivery of project objectives, and gaining experience for future projects) at a future date.

- Applications are individually assessed to ensure eligibility with the scheme and suitability for the applicant's needs.
- Clear roles/responsibilities for the Housing Grant staff.
- Quotations and plans are inspected by council technical staff to assess value for money and a sustainable outcome.
- Inspection report/letter of satisfaction is prepared by Housing Technical staff following inspection of all works pre payment.
- Financial reporting, recoupment and monitoring activities are in place which provides management and oversight of the scheme.
- Chief Executive Order is signed for grant approvals.
- Sign off on all recoupment's to the Department of Housing, Planning and Local Government.
- Regular review meetings occur in the Housing Grants team to provide ongoing evaluation of the programme.
- Regular reporting to Director of Services Housing and to Plenary Council meeting occurs.

Internal Audit is satisfied that Waterford City & County Council is in compliance with the Public Spending Code in the administration of the Housing Grants Scheme.

Appendix 4**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	Bilberry to City Centre Waterford Greenway Link
Detail	Bilberry to City Centre Waterford Greenway Link - A 2.1km section of Greenway that will provide a full 4.0m width between the existing Car Park at Bilberry and Waterford City Centre (Clock Tower)
Responsible Body	Waterford City & County Council in conjunction with the National Transport Agency (NTA)
Current Status	Expenditure Being Considered Funding approved for design phase and construction supervision by the NTA. Preliminary design and planning phases almost complete. Awaiting approval for the capital cost of construction from NTA and/or Department of Transport Tourism & Sport.
Start Date	January 2019
End Date	August 2020
Overall Cost	€4.9m

Project Description

The proposed Bilberry to City Centre Greenway Link is a new 2.1km section that will link the recently completed Waterford Greenway from the Bilberry Car Park to the City Centre (Clock Tower) as well as connecting it to the start of two future Greenway's i.e. Waterford to New Ross and Waterford to Rosslare.

Via this link Greenway users will have access to a much longer South East Greenway network that will allow cyclists/walkers to reach locations such as St Mullins in Co. Carlow and the walkways along the River Barrow to Kildare and ultimately the Grand Canal to Dublin.

This project will improve the connectivity and ease of use. The 2km section of the existing Greenway between Bilberry and the City Centre will be of a similar standard to other sections of the Greenway.

Funding

Project will be funded by the NTA or a combination of the Department of Transport Tourism, Sport and the NTA.

Approximate breakdown of expenditure is as follows:

Design & Tender Fees	€575,000*
Construction Cost	€3,200,000**
Land Legal Contingency etc	€1,132,000**

Total: €4,907,000 (ex VAT)

*The NTA have approved 100% funding for design and construction supervision phase.

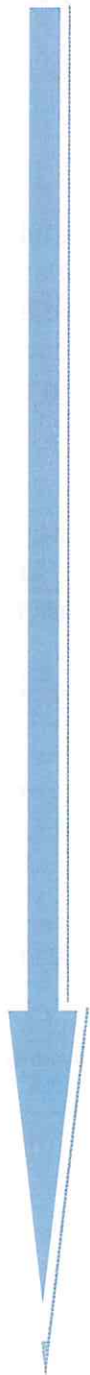
**Indicates DTTAS/NTA funding for construction – both departments have been applied to for funding.

Section B - Step 1: Logic Model Mapping -As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM)

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Remove the restricted cross section for over 300m along the Bilberry road (L5101) which has resulted in the need for the road to be narrow to a single lane and controlled by a set of temporary traffic lights. Reduce the difficulty that cyclists and pedestrians have in negotiating the junction of Rice Bridge & Bridge Street which has an AADT figure of circa 35,000 vehicles. Extend Greenway by a further 1.1km into the SDZ development via the new sustainable transport bridge over the river Suir and onwards to two further proposed Greenways i.e. Waterford to New Ross and Waterford to Rosslare. 	<ul style="list-style-type: none"> Budget in place. Clear budget set out to allow for accurate reporting and monitoring. Careful route selection & ensuring compliance with regulatory requirements. Appropriate categories of personnel in place. Minimise/manage risk - site evaluation, detailed design and site supervision. 	<ul style="list-style-type: none"> Prepare costings. Manage budgets/cashflow. Funding application/process –A decision on the application for funding made to the DTAS submitted in November 2018 is due in Q2 2019. Draw down funding as appropriate. Carry out compliant tender procedure. Manage project at all stages (appraisal, planning /design, implementation) to enable appropriate adjustments to be made as required. Regular progress meetings Regular progress reports to Mgmt Team/Members. 	<ul style="list-style-type: none"> Surveys and investigative works Preliminary, detail design and construction supervision. Construction of an additional 2.1kms of Greenway along Bilberry Road to Rice Bridget and onwards to proposed Sustainable transport bridge/South Plaza (Clock Tower Area. 	<ul style="list-style-type: none"> Deliver physical elements of this project i.e. 2.1km link. Improve the access on the Bilberry road (L1501) for pedestrians and cyclists/other road users. Improve connectivity and ease of use by reducing difficulty experienced by cyclists/pedestrians at the junction of Rice Bridge/Bridge Street. Further enhance the existing Greenway with the two further proposed Greenways. Increase Greenway users access to a much longer South East Greenway Network

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

The following section tracks the Bilberry to City Centre Greenway Link from inception to conclusion in terms of major project/programme milestones.



Appointment of Consultants for Detailed Design	<i>December 2018</i>
Surveys and investigative works	<i>December to March 2019</i>
Preliminary design and route selection	<i>January to March 2019</i>
Environmental Screening and Decision Planning	<i>February to April 2019</i>
Planning Process	<i>April to July 2019</i>
Detailed Design	<i>June to September 2019</i>
Advertise for Tenders	<i>September 2019</i>
Tender Recommendation	<i>October 2019</i>
Commence Construction	<i>November 2019</i>
Completion of Project	<i>August/September 2020</i>

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Bilberry to City Centre Greenway Link.

Project/Programme Key Documents	
Title	Details
<i>Consultants Brief - Appointment of Consultants for the Bilberry to City Centre Waterford Greenway Link</i>	This document details the Contracting Authorities requirements to successfully deliver the Waterford Greenway Link from Bilberry to the City Centre
<i>URDF Application Form</i>	September 2018
<i>Business Case Proposal for Bilberry to City Centre Greenway Link</i>	This document includes outline, benefits and justification of the project. It includes details of funding, Risk and Mitigations, Project timetable, Project Deliverables, Detailed Breakdown of Expenditure, Detailed Cash flow.
<i>Waterford North Quays Strategic Development Zone (Planning Scheme 2018)</i>	Strategic Environmental Assessment, Appropriate Assessment, Strategic Flood Assessment, Traffic & Transportation Impact Assessment/Retail Assessment.
<i>Additional Documents relevant to the Bilberry to City Centre Greenway Link</i>	<ul style="list-style-type: none"> • Waterford City Development Plan 2013-2019 • A Cultural Quarter for Waterford • Preliminary design on Bilberry Road 2018 • Preliminary Design on Bilberry Road 2007-2009 • Topographical Survey (2007 & 2017 available)– • Waterford PLUTS Update • Existing Services Drawings for Bilberry road • Available Site Investigation Data • Available Traffic counts - 2009 • Environmental Report for Bilberry Road Improvement dated 2009

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Bilberry to City Centre Greenway Link. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Business Case proposal document	Approval for set up of financial coding to monitor/manage project expenditure	YES
Consultants Brief - Appointment of Consultants for the Bilberry to City Centre Waterford Greenway Link.	Details the Contracting Authorities requirements to successfully deliver the Waterford Greenway Link from Bilberry to the City Centre.	YES
URDF Application form	Application for funding under the Urban Regeneration Development Fund	YES

Data Availability and Proposed Next Steps As outlined in the above table all data sources for the Bilberry to City Centre Greenway were available at the time of the review.

The core objectives of this project are to remove the restricted cross section for over 300m along the Bilberry road (L5101) which has resulted in the need for the road to be narrow to a single lane and controlled by a set of temporary traffic lights. Reduce the difficulty that cyclists and pedestrians have in negotiating the junction of Rice Bridge & Bridge Street which has an AADT figure of circa 35,000 vehicles. Extend the Greenway by a further 1.1km into the SDZ development via the new sustainable transport bridge over the River Suir and onwards to two further proposed Greenways i.e. Waterford to New Ross and Waterford to Rosslare.

Project – Current Status

Preliminary design, route options report (including Multi Criteria Analysis as per NTA project management guidelines) and environmental evaluation have been carried out to date. Planning process (Part 8) is in progress. Detailed design has also commenced.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Bilberry to City Centre Greenway Link 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)

The Bilberry to City Centre Link is categorised under Capital Expenditure being considered in 2018 and is considered in the Appraisal Stage.

The project complies with the standards set out in 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?

The Council's systems will enable a full evaluation to be made at a later date.

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

As the project is still at an early stage, it has not reached post project review stage. The financial information and clear project aims and objectives will facilitate a post project review. A post project review should be carried out by the Project Team on the completed project.

Section C: In-Depth Check Summary

Summary of In-Depth Check

Overall this project broadly complies with the principles of the Public Spending Code.

As this project is in the appraisal stage and in time moves into the Planning/Design and Implementation stages there is good evidence of ongoing communication and activity around budgeting, planning, reporting, communication with all relevant stakeholders in this project. Having these elements in place will provide strong monitoring and ongoing evaluation of the project at all stages.

A post project review should be carried out after the project has been completed to evaluate if the project objectives have been met. This would determine if the project was managed well and if anything could be done differently or better for future projects.