



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

WATERFORD CITY & COUNTY COUNCIL

QUALITY ASSURANCE REPORT 2017

ISSUED BY

WATERFORD CITY & COUNTY COUNCIL

SUBMITTED TO THE NATIONAL OVERSIGHT AUDIT COMMISSION (NOAC)

IN COMPLIANCE WITH THE PUBLIC SPENDING CODE

MAY 2018

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: 25th May 2018

Contents

Details	Page No
1. Introduction.....	3
2. Inventory of Projects and Programmes.....	4
3. Published Summary of Procurements.....	4
4. Assessment of Compliance.....	5
5. Summary of in-depth checks.....	6/11

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

Appendix 2: Self-Assessment Checklist 1 – 7

Appendix 3: Quality Assurance In-depth Check - Rental Accommodation Scheme

Appendix 4: Quality Assurance In-depth Check - North Quays Redevelopment Project

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 fourth 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 12-14) 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 22 no. of projects of a value greater than €0.5M that Waterford City & County Council was considering during 2017. The total value of all projects is €133.70m. The main area being considered is in development management in respect of the North Quays Redevelopment project with a value of €78.9m.

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 2017. Please note as of 31/05/2018 these financial statements were unaudited. The total value of all these items of expenditure is €192m of which €79.9m 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 2 items of expenditure which Waterford City & County Council deems as recently ended with a total value of €3.51m.

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 2017 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.

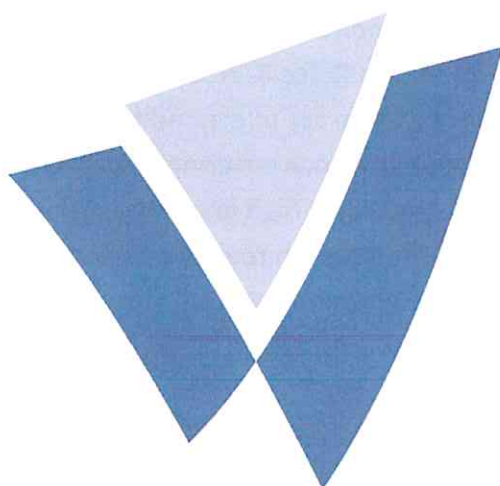
4.2 Main Issues Arising from Checklist Assessments

There are plans to increase revenue spending in six areas by amounts greater than €500K during 2018. A review of current expenditure being considered took place by analysing the adopted budget for 2018 versus the budget for 2017.

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 2017 but will not be incurred in future.

Overall the checklists show a good 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.

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 2018

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 two areas to assess the level of compliance with the code.

The projects/areas chosen were as follows:

- North Quays Redevelopment Project
€78.9m
- Rental Accommodation Scheme
€4.3m

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 2017 Report for Waterford City & County Council is €329m. The expenditure selected for review in this report is valued at €83.2m

The revenue project selected value of €4.3m – Rental Accommodation Scheme represents 3.66% of the total revenue projects value of €117.34m on the inventory. The capital project selected value €78.9m – North Quays Redevelopment project represents 38% of the total capital projects value of €211.89m 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.

Rental Accommodation Scheme (Project 1)

Background

The Rental Accommodation Scheme (RAS) is a social housing support introduced to cater for the accommodation needs of persons who are in receipt of long-term rent supplement (18 months+) and have been assessed as having a long-term housing need. The total expenditure reviewed for RAS in Waterford City and County Council in 2017 was €4,300,755. The total number of RAS tenancies at 31st December 2017 was 714.

The RAS programme is categorised as Current Expenditure being incurred in the 2017 Inventory listing and is considered in the Implementation Stage.

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 suitable for the applicant's needs.
- The properties are inspected to ensure they meet the necessary standards.
- Rent negotiations with Landlords ensure that WC&CC is getting value for money.
- Financial reporting/recoupment and monitoring are in place providing management and oversight.

- Regular review meetings occur within the RAS Housing team and quarterly with the Director of Service to provide ongoing evaluation of the programme.
- All necessary data and information is available which would allow a post-Implementation Review at a future date.

Project Status

There were 714 RAS tenancies and 425 Landlords in place at the end of 2017. Work was ongoing within the RAS team with regard to all elements of the scheme i.e. interviewing landlords and tenants, preparing tenancy contract documents etc, inspection of properties, negotiating rents, submission of recoupment claims, timely submission of returns. These inputs and activities allow the objectives of this scheme to be met i.e. reducing the number of people in need of accommodation and providing good quality accommodation for people.

Recommendations

- The RAS team would benefit from having one central place to record and monitor information. LGMA are currently developing a RAS specific system to cater for this. iHouse system is not currently used by RAS team. This would benefit the RAS team in the areas of reporting and monitoring.
- There are currently three Differential Rents Scheme in place since the merger of the local authorities in 2014 – work has commenced to review this.
- Procedure Manuals – currently being reviewed and updated by the RAS team.
- Chief Executive Orders – work is ongoing on reviewing contract files.
- Tenant specific contracts - work is ongoing within the RAS team to review all tenant specific contracts i.e. no specific expiry date. Contracts of this nature will on a regular basis be reviewed and items such as NPPR compliance, GAS compliance certificate, Insurance etc will be requested from the landlord. This will ensure compliance with the scheme requirements.

North Quays Redevelopment (Project 2)

Background

The core objectives of this project are to enhance Waterford as the retail capital of the South East becoming a driver for economic regional development, expand the city centre, improve pedestrianisation, enhance accessibility to the city centre and develop a transportation hub.

The North Quays Redevelopment project is categorised under Capital Expenditure being considered and is deemed in the Appraisal Stage.

This project involves the regeneration and extension of the existing city centre to include the North Quays Strategic Development Zone (SDZ). It provides for the necessary access to the new city centre to enable the area to develop and to extend and refurbish the pedestrianisation of the city centre.

While most of the capital expenditure will be invested by the private sector, supporting public sector infrastructural investment is required. It is proposed that Waterford City and County Council will construct a pedestrian bridge joining the North Quays area to the existing city centre, develop a transport hub, widen roads to facilitate better city centre access, refurbish and extend the existing public realm. The proposed private sector investment will comprise of a development of offices, retail, car parking, accommodation and tourism to include conference/exhibition facilities, hotel and visitor centre.

Approximately 89% of the capital spend will be invested by the private sector while the remaining 11% will come from public funding. Total Capital spend on this project outlined below:

	Total Funding	Public Funding	Private Sector Funding
Infrastructure Expenditure	€78.9m	€63.4m	€15.5m
Business Investment in Commercial Projects	€483m	-	€483m
Total Capital Spend	€562.1m	€63.4m	€498.5m
Source: Economic Cost Benefit Appraisal of the Waterford City Urban Renewal Scheme			

All public funding is to be sourced from central government grants.

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 North Quays Redevelopment project is categorised under Capital Expenditure being considered in 2018 and is considered in the Appraisal Stage.
- The appraisal methods and techniques employed on this project consist of analytical methods such as Net Present Value method, Benefit/Cost Ratio and Sensitivity Analysis. A Cost Benefit Analysis assessed the social and economic benefits/costs.
- The project timeline provides evidence that this project has been identified in various regional and national 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 around budget planning/monitoring/reporting, good evidence of ongoing progress updates on the project, good evidence of ongoing 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. The appraisal report/Cost benefit analysis undertaken by Indecon provides clear markers for progress measures over a longer timeframe also.
- 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 the Waterford North Quays Planning Scheme had been appealed to An Bord Pleanala. A decision from An Bord Pleanala Oral Hearing relating to the CPO for the lands associated with the North Quays infrastructure development is scheduled for the 8th of June 2018. Survey and investigative works were continuing on the North Quays for the preparation of Preliminary Design Documents. 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. Having these elements in place will provide strong monitoring and ongoing evaluation of the project at all stages.

Recommendations

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.

Appendix One - Inventory

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												
Housing Construction - Former Cinema Site Dungarvan											€2.20	32% local funding
Energy Efficiency Retrofitting							€7.40					
Purchase of Houses for People with Disabilities							€1.62					
Miscellaneous House Acquisitions							€2.75					
Housing Dev Barrack St Cappoquin (Demolish & Rebuild)							€0.76					
A01 Maintenance & Improvement of LA Housing						€6.64						
A01 Maintenance & Improvement of LA Housing (Expanded)	€1.02											
A02 Housing Assessment, Allocation and Transfer						€1.09						
A03 Housing Rent and Tenant Purchase Administration						€1.06						
A05 Administration of Homeless Service						€3.41						
A05 Administration of Homeless Service (Expanded)	€0.74											
A06 Support to Housing Capital & Affordable Prog.						€1.39						
A07 RAS Programme						€5.80						
A07 RAS Programme (Expanded)	€0.54											
A08 Housing Loans						€1.86						
A09 Housing Grants						€2.04						
Miscellaneous Housing Acquisitions					€23.12							
Ardmore Park/Priory Lawn, Waterford City (8 units)			€1.00									
Larchville, Waterford City (5 Units)			€0.70									
Alms House, Tallow (4 units)			€0.70									
Coolfinn Woods, Portlaw (12 units)			€1.40									
Ballinroad, Dungarvan (20 units)			€2.50									

Local Authority Name	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital				> €0.5m			> €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								
Waterford City & County Council												
Doyle Street, Waterford (4 units)			€0.70									
An GARRAN, Tramore (32 units)			€4.80									
Shandon, Dungarvan (20 units)			€3.50									
CAS - 8 Units Gleann Ealach, Dunhill			€1.20									
CAS - Scheme for Accom of Elderly Persons Tramore			€2.55									
CAS -Williamstown Anvers			€0.72									
Road Transportation and Safety												
City Centre Traffic Mgmt (WCURS) formerly Sust Transp								€12.10				
Greenway								€19.80				
Dungarvan Town Centre Public Realm								€3.30				
Tallow Link Road											€1.31	
Bord Gais Car Park								€1.61				
B01 NP Road - Maintenance and Improvement						€1.34						
B03 Regional Road - Maintenance and Improvement						€6.25						
B04 Local Road - Maintenance and Improvement						€13.98						
B04 Local Road - Maintenance and Improvement (Expanded)	€1.08											
B05 Public Lighting						€1.83						
B06 Traffic Management Improvement						€0.74						
B07 Road Safety Engineering Improvement						€0.58						
B09 Maintenance & Management of Car Parking						€1.38						
B11 Agency & Recoupable Services						€3.48						
Water Services												
Waterford City Flood Alleviation Scheme								€22.27				
C01 Operation and Maintenance of Water Supply						€6.87						
C02 Operation and Maintenance of Waste Water Treatment						€1.94						
C06 Support to Water Capital Programme						€0.98						

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	
	€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Development Management											
Viking Triangle Phase 2							€2.71				
Public Realm Tramore Acquisition & Demolition of North Quays		€1.60									
Redevelopment of North Quays				€78.90			€2.70				
Acquisition of former KRM site		€4.50									
D02 Development Management					€1.70						
D05 Tourism Development and Promotion					€0.63						
D06 Community and Enterprise Function					€2.67						
D09 Economic Development and Promotion					€4.41						
D09 Economic Development and Promotion (Expanded)	€1.32										
D11 Heritage and Conservation Services					€1.02						
Environmental Services											
E01 Operation, Maintenance and Aftercare of Landfill					€0.96						
E02 Op & Mtce of Recovery & Recycling Facilities					€0.83						
E04 Provision of Waste to Collection Services					€1.07						
E05 Litter Management					€0.53						
E06 Street Cleaning					€3.80						
E10 Safety of Structures and Places					€0.83						
E11 Operation of Fire Service					€8.64						

Local Authority Name	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes	
	Current > €0.5m	Capital			> €0.5m			> €0.5m				
		Capital Grant Schemes >	€0.5 - €5m	€5 - €20m	€20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes		Capital Projects
Waterford City & County Council		€0.5m										
Recreation and Amenity												
F01 Operation and Maintenance of Leisure Facilities					€0.60							
F02 Operation of Library and Archival Service					€4.42							
F02 Operation of Library and Archival Service (Expanded)	€0.62											
F03 Op, Mtce & Imp of Outdoor Leisure Areas					€2.81							
F04 Community Sport and Recreational Development					€1.03							
F05 Operation of Arts Programme					€2.68							
F06 Agency & Recoupable Services					€0.84							
Agriculture, Education, Health and Welfare												
G03 Coastal Protection					€0.92							
G04 - Veterinary Services					€0.64							
Miscellaneous Services												
Holy Ghost Buildings Project							€2.96					
H01 Profit & Loss Machinery Account					€0.54							
H03 Administration of Rates					€5.63							
H09 Local Representation/Civic Leadership					€1.22							
H10 Motor Taxation					€0.93							
IT Upgrade			€0.50									
	€5.32	0.00	€26.37	0.00	€102.02	€112.02	0.00	€79.99	0.00	0.00	€3.51	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
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	Yes two projects selected for in depth review (Revenue – RAS €4.3m exp being incurred, Capital – North Quays Redev €78.9m– exp being considered)
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?	2	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
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)?	2	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	Seek advice at a later date
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?	2	
2.9 Was approval granted to proceed to tender?	2	
2.10 Were procurement rules complied with?	2	
2.11 Were State Aid rules checked for all supports?	2	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	
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	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 expenditure being considered category in 2017
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?	3	Applied where applicable
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?	2	Monitor on an ongoing basis
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?	2	To be assessed
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of cases
4.7 Did budgets have to be adjusted?	2	With prior approval
4.8 Were decisions on changes to budgets / time schedules made promptly?	1	Will monitor
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	n/a	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Budget process
5.2 Are outputs well defined?	2	National KPIs in place as well as Local Service Plans
5.3 Are outputs quantified on a regular basis?	2	National KPIs in place as well as Local Service Plans
5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	Through periodic reports
5.5 Are outcomes well defined?	3	As in Annual Service Plan
5.6 Are outcomes quantified on a regular basis?	3	Through periodic reports
5.7 Are unit costings compiled for performance monitoring?	2	Where unit costs apply e.g. Roads
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Team Development plan and other evaluation
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	1	Evaluation process to be assessed

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	See Quality Assurance Report
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Reviews will be carried out
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Recommendations made are taken into account for future projects
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Ongoing process
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Within section

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.

Appendix Three Quality Assurance Rental Accommodation Scheme

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	RAS
Detail	Rental Accommodation Scheme
Responsible Body	Waterford City & County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	2006 – RAS (Government initiative)
End Date	Ongoing
Overall Cost	€4,300,755 (in 2017)

Project Description

The Rental Accommodation Scheme (RAS) is a social housing support introduced to cater for the accommodation needs of persons who are in receipt of long-term rent supplement (18 months+) and having been assessed as having a long-term housing need.

The total expenditure for RAS in Waterford City and County Council in 2017 was **€4,300,755**.

The total number of RAS tenancies at 31st December 2017 was 714.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Rental Accommodation Scheme.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To provide housing support to people who meet the schemes eligibility requirements. Every property meets the minimum standards. 	<ul style="list-style-type: none"> Financial Resources Housing Admin & Technical Staff 	<ul style="list-style-type: none"> Interviewing of landlords/tenants Entering into contracts with landlords/tenants Monthly recoupment of property rents less tenant contrib. Timely submission of accurate departmental returns Inspection of properties 	<ul style="list-style-type: none"> Total no. of RAS tenancies 714 Total no. of Landlords 425 	<ul style="list-style-type: none"> Reducing the number of people in need of accommodation. Good quality accommodation for people.

Description of Programme Logic Model

Objectives: The objective of RAS is to meet the long term housing needs of people who meet the eligibility requirements in good quality homes.

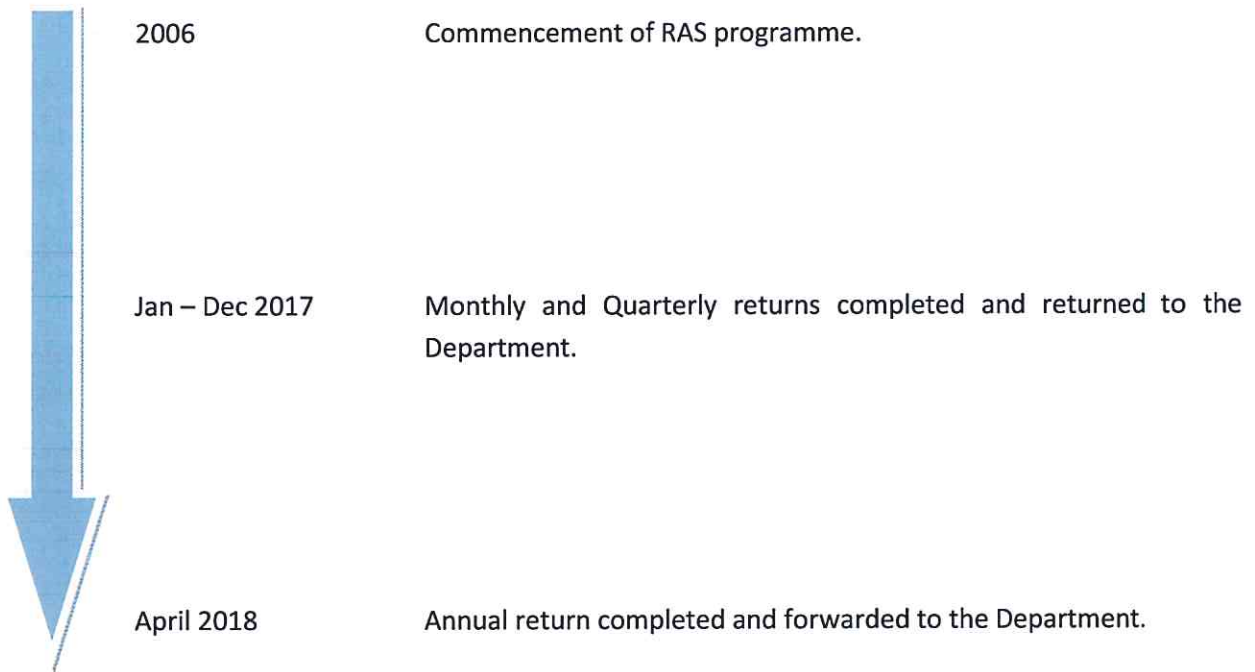
Inputs: Primary input for RAS is funding from the Department. Housing Administrative/Technical staff input.

Activities: Sourcing of suitable accommodation, interviewing of tenants/landlords, negotiation/contracts with tenants/landlords, property inspections, administration of payments to landlords, collection of rents from tenants, rent reviews, returns to department.

Outputs: Total number of RAS tenancies at 31.12.17 was 714.

Outcomes: Provision of good quality homes to those in need of housing. Ensure minimum property standards apply

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



Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Departmental Returns (Monthly/Quarterly/Annual)	Financial & Activity details
Annual Return to Revenue Commissioners	List of landlords detailing value of rent paid in 2016
Files relating to 2017 new RAS contracts	Files containing tenant applications, landlord negotiations & contract documents.
RAS control/tracker spreadsheet 's	These tracker sheets facilitate monitoring of contract expiry dates, monitoring/control of landlord payments and tenant movement, monthly recoupments etc.
RAS Monthly control accounts	Produced by Finance department – to facilitate review of coding, monitoring of scheme.

Key Document 1 – Returns (Monthly/Quarterly/Annual): Returns available including supporting documentation. Quarterly recoupment returns available supported by FMS reports and reconciliation. Annual Returns (Financial & Activity) submitted supporting documentation available. The RAS team confirmed that with effect from 1st January, 2018 the RAS Recoupment and Statistical Returns to Department has changed from a quarterly in advance to a monthly in arrears process.

Key Document 2: Annual Return to Revenue Commissioners – available – contained list of landlords and the payments made to them in 2016.

Key Document 3: Files (Tenant & Landlord) – available – sample from files relating to 2017 new RAS Contracts – overall the quality of the data contained in the sample of files reviewed was satisfactory. Internal Audit was advised that a review of the presence of CE orders on all contract files and rent review files is ongoing. This will ensure appropriate sign off and authorisation.

Key Document 4: RAS control spreadsheets: - available – provides information obtained from the FMS regarding Landlord payments/changes, facilitates monitoring of contract expiry dates, provides supporting information for completion of departmental returns/recoupments.

Key Document 5: RAS monthly control accounts: - available – produced by the finance department. These provide information across a number of areas of the scheme to allow monitoring/provide information also supporting departmental returns.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Departmental Returns (Monthly/Quarterly/Annual)	Compliance with scheme requirements	Yes - available
Annual Return to Revenue Commissioners	Provides details of payments made to Landlords	Yes - available
Files relating to 2017 new RAS contracts	Check eligibility & compliance with scheme.	Yes - available
RAS Control spreadsheets	Facilitate ongoing monitoring of contract expiry dates, landlord payments, monthly recoupments.	Yes – available
RAS Monthly control accounts	To facilitate review of coding, monitoring of scheme.	Yes - available

Data Availability and Proposed Next Steps

As outlined in the above table all data and files for RAS (2017) were available at the time of review.

- At time of review Internal Audit was informed that a new system (RAS specific) was being developed and due to be rolled out by the LGMA. The iHouse system is currently not used for RAS purposes. A number of spreadsheets are used to control RAS activities and it was acknowledged that one central area to hold the information would be beneficial. This would come about when the LGMA/RAS system is introduced.
- A review of contract files and landlord rent reviews is ongoing.
- The RAS team confirmed that with effect from 1st January, 2018 the RAS Recoupment and Statistical Returns to Department has changed from a quarterly in advance to a monthly in arrears process.
- There are currently three Differential Rents Scheme in place since the merger of the local authorities in 2014 – work has commenced to review this.
- Tenant specific contracts - Work is ongoing within the RAS team to review all tenant specific contracts i.e. no specific expiry date. Contracts of this nature will on a regular basis be reviewed and items such as NPPR compliance, GAS compliance certificate, Insurance etc will be requested from the landlord. This will ensure compliance with the scheme requirements.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for RENTAL ACCOMMODATION SCHEME based on the findings from the previous sections of this report.

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

The RAS programme is categorised as Current Expenditure being incurred in the 2017 Inventory listing and is considered in the Implementation Stage. Applications are individually assessed to ensure eligibility with the scheme and suitable for the applicant's needs. The properties are inspected to ensure they meet the necessary standards. Rent negotiations with Landlords ensure that WC&CC is getting value for money. Financial reporting/recoupment and monitoring are in place providing management and oversight. Regular review meetings occur within the RAS Housing team and quarterly with the Director of Service to provide ongoing evaluation of the programme. The programme complies with the Public Spending Code.

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

All necessary data and information is available which would allow a full evaluation at a later date.

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

- The RAS team would benefit from having one central place to record and monitor information. LGMA are currently developing a RAS specific system to cater for this. iHouse system is not currently used by RAS team. This would benefit the RAS team in the areas of reporting and monitoring.
- There are currently three Differential Rents Scheme in place since the merger of the local authorities in 2014 – work has commenced to review this.
- Procedure Manuals – currently being reviewed and updated by the RAS team.
- Chief Executive Orders – work is ongoing on reviewing contract files.
- Tenant specific contracts - work is ongoing within the RAS team to review all tenant specific contracts i.e. no specific expiry date. Contracts of this nature will on a regular basis be reviewed and items such as NPPR compliance, GAS compliance certificate, Insurance etc will be requested from the landlord. This will ensure compliance with the scheme requirements.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the RAS programme.

Summary of In-Depth Check

The project is in compliance with the Public Spending Code.

- Applications are individually assessed to ensure eligibility with the scheme and suitability for the applicant's needs. This is one of a suite of housing initiatives that are in place in Waterford in an effort to address the housing needs of its people.
- The properties are inspected to ensure they meet the necessary standards.
- Rent negotiations with Landlords ensure that WC&CC is getting value for money.
- Financial reporting/recoupment and monitoring are in place which provide management and oversight.
- Regular review meetings occur in the Housing section to provide ongoing evaluation of the programme and on a quarterly basis the RAS team meet with the Director of Services.
- 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.

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	North Quays Redevelopment Project
Detail	Cost Benefit Appraisal of Waterford City Urban Renewal Scheme
Responsible Body	Waterford City & County Council
Current Status	Expenditure Being Considered
Start Date	2017
End Date	ongoing
Overall Cost	€78.9m

Project Description

The core objectives of this project is to enhance Waterford as the retail capital of the South East, become a driver for economic regional development, expand the city centre, improve pedestrianisation, enhance accessibility to the city centre and develop a transportation hub.

This project involves the regeneration and extension of the existing city centre to include the North Quays Strategic Development Zone (SDZ). It provides for the necessary access to the new city centre to enable the area to develop and to extend and refurbish the pedestrianisation of the city centre.

While most of the capital expenditure will be invested by the private sector, supporting public sector infrastructural investment is required. It is proposed that Waterford City and County Council will construct a pedestrian bridge joining the North Quays area to the existing city centre, develop a transport hub, widen roads to facilitate better city centre access, refurbish and extend the existing public realm. The proposed private sector investment will comprise of a development of offices, retail, car parking, accommodation and tourism to include conference/exhibition facilities, hotel and visitor centre.

Approximately 89% of the capital spend will be invested by the private sector while the remaining 11% will come from public funding. Total Capital spend on this project outlined below:

	Total Funding	Public Funding	Private Sector Funding
Infrastructure Expenditure	€78.9m	€63.4m	€15.5m
Business Investment in Commercial Projects	€483m	-	€483m
Total Capital Spend	€562.1m	€63.4m	€498.5m

Source: Economic Cost Benefit Appraisal of the Waterford City Urban Renewal Scheme


All public funding is to be sourced from central government grants.

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Enhance Waterford as the retail capital of the South East and become a driver for economic development. Capitalise and maximise on the opportunities presented by the delivery of the City By-Pass, designation of the North Quays as an SDZ and the urban regeneration that is already completed or underway. Expand City Centre, improve pedestrianisation, enhance accessibility to the city centre and develop a transportation solution capable for catering for growth in population. Improve Economic performance for the region. 	<ul style="list-style-type: none"> Budget in place. Clear budget set out to allow for accurate reporting and monitoring. Finance & relevant sections liaised to enable best reporting system to meet Department and other 3rd party requirements. Appropriate categories of personnel in place. Traditional engineering methods of site evaluation, detailed design and site supervision employed to minimise unforeseen risks/manage same. 	<ul style="list-style-type: none"> Prepare costings. Periodic financial reporting. Manage budgets/cashflow Funding application/process – similar to LHAF model for 2018. Formal funding model/application process will be in place for 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 site meetings Regular progress reports to Mgmt Team/members. Communicate progress to public. 	<ul style="list-style-type: none"> Consultants report on Infrastructural requirements for the North Quays, Preliminary design of infrastructure, detailed design, procurement and supervision of pedestrian bridge across the River Suir plus permissions and environmental studies. Cost Benefit Analysis Specialist Geotechnical, Topographic, Environmental, Archaeological and Structural surveys to inform the design process. Supervision of all identified infrastructure elements of this project. Relocation of Plunkett Station (Train) into the North Quays site with assoc. rock stabilisation & track/signalling works. 	<ul style="list-style-type: none"> Deliver physical elements of this project i.e. infrastructure elements, pedestrian bridge, relocation of train station. Measure impact the project has on Tourism in the SE/Waterford – annual Tourism no's/spend Measure impact the project has on additional Foreign Direct Investment employment in SE/Waterford. Measure impact of the overall economic development and perceptions of Waterford. Measure Net Public Sector Benefits – i.e. increase in Comm. Rates/Development Levies for WCCC.

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

The following section tracks the North Quays Redevelopment Project from inception to conclusion in terms of major project/programme milestones.



October 1998	OPW - development vision for the North Quays.
2004-2020	Waterford Planning Land Use and Transportation Strategy – development of the North Quays highlighted as one of the key components of the spatial strategy of Waterford.
2007	National Development Plan – North Quays Regeneration.
2008	Waterford Urban Design Framework Plan for the North Quays.
2010-2022	South East Regional Planning Guidelines – identifies the development of the North Quays.
2013-2019	Waterford City Development Plan.
2016-2021	Building on Recovery: Infrastructure and Capital Investment 2016-2021 (North Quays reflected in this investment plan) (NDP).
2040	National Planning Framework – Ireland 2040 – identifies the future development needs of Waterford City.
20/1/2016	Designation of 17.5 acre site North Quays as a Strategic Development Zone (SDZ).
Early 2016 to date	Extensive scheme to rejuvenate the existing city centre and improve access commenced.
2017	<ul style="list-style-type: none"> • Preliminary work commenced including site preparation. • Tender – preliminary design • CPO (July 2017)
Jan 2018	Waterford North Quays Strategic Development Zone (SDZ) – Planning Scheme 2018.
June 2018	An Bord Pleanála Oral Hearing relating to the CPO for the lands associated with the North Quays infrastructure development is scheduled for 8 th June 2018

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the North Quays Redevelopment Project.

Project/Programme Key Documents	
Title	Details
Economic Cost Benefit Appraisal of the Waterford City Urban Renewal Scheme	This report provides an economic cost benefit appraisal of the scheme – completed by Indecon Consultants. Prepared in line with Public Spending Code, Guide to Economic Appraisal: Carrying out a Cost Benefit Analysis – DPER & guide to Cost Benefit Analysis of Investment projects, European Commission. This appraisal looks at the scenarios across a number of indicators on the incremental economic costs & benefits vis-a- vis “do nothing”/”do minimum”.
Transforming Waterford (Integrated Transport Proposal) WCCC	Provides detail of the Infrastructure required for the project.
Business Case Proposal for Capital Infrastructure Project for City Centre and North Quays	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.
FMS coding structure for expenditure for project	Details of the expenditure job codes required, opcodes required to facilitate accurate, informative reporting to allow monitoring/management of the expenditure and reporting as required.
Management Reports to Council (Monthly)	These monthly reports presented to the Plenary Council provide ongoing progress on this project.
Waterford North Quays Strategic Development Zone (Planning Scheme 2018)	Strategic Environmental Assessment, Appropriate Assessment, Strategic Flood Assessment, Traffic & Transportation Impact Assessment/Retail Assessment.

Key Document 1: Economic Cost Benefit Appraisal of the Waterford City Urban Renewal Scheme (Indecon).

This report provides an economic cost benefit appraisal of the scheme. Prepared in line with Public Spending Code, Guide to Economic Appraisal: Carrying out a Cost Benefit Analysis – DPER & guide to Cost Benefit Analysis of Investment projects, European Commission. This appraisal looks at the scenarios across a number of indicators on the incremental economic costs & benefits vis-a- vis “do nothing” or “do minimum). The Cost Benefit Analysis approach used included the following elements:

- Designed to evaluate the wider net benefits and costs to the Irish economy.
- Analysis undertaken in line with Government Guidelines and best-practice.
- Benefits and costs are discounted to net present values
- Analysis takes account of economic opportunity costs.
- Results are incremental and measure the costs and benefits to society vis-a-vis a “Do nothing/do minimum” scenario.
- Sensitivity analysis necessary to ensure findings are robust in changes in key assumptions.
- Conservative estimated of benefits used.

The results of the CBA indicate that the project would yield a NPV of €73 million over the 20 year appraisal period and a BCR (Benefit Cost Ratio) of 2.1. This indicates that the redevelopment would results in positive economic returns primarily due to the impact of the redevelopment on tourism and foreign investment.

Key Document 2: Transforming Waterford (Integrated Transport Proposal) WCCC

This document provides detail of the Infrastructure elements required for this project. It also includes constraints and considerations of land use planning, spatial policy, financial and general policy considerations.

Key Document 3: Business Case Proposal for Capital Infrastructure Project for City Centre and North Quays

This document provides 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.

Key Document 4: FMS coding structure for expenditure for project

This document prepared in conjunction with the Finance Department contains the details of the proposed FMS expenditure coding structure. Significant input from the Finance team in relation to this structure which will facilitate monitoring of all aspects of the project. This structure will also provide good reporting function when and where required.

Key Document 5: Management reports to Plenary Council

Monthly reports presented to the Plenary Council provide ongoing progress updates on all elements of this project.

Key Document 6: Waterford North Quays Strategic Development Zone (Planning Scheme 2018)

Strategic Environmental Assessment, Appropriate Assessment, Strategic Flood Assessment, Traffic & Transportation Impact Assessment/Retail Assessment.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Business Case proposal document (Inhouse)	Approval for set up of financial coding to monitor/manage project expenditure	YES
Cost Benefit Appraisal	Evaluates the Economic Cost Benefit Appraisal of the scheme	YES
FMS Expenditure coding	FMS coding structure to monitor & manage project expenditure – facilitate budget management/returns to DPER	YES

Data Availability and Proposed Next Steps As outlined in the above table all data sources for the North Quays Redevelopment project were available at the time of the review.

The core objectives of this project are to enhance Waterford as the retail capital of the South east region, become a driver for economic regional development, expand the city centre, improve pedestrianisation, enhance accessibility to the city centre and develop a transportation hub. Government commitment for funding has been received. A formal application process will be put in place for 2019. Funding applications made in 2018 will follow a similar process as the LIHAF scheme. At the date of this report the Waterford North Quays Planning Scheme had been appealed to An Bord Pleanála. A decision from An Bord Pleanála Oral Hearing relating to the CPO for the lands associated with the North Quays infrastructure development is scheduled for 8th June 2018. Survey and investigative works were continuing on the North Quays for the preparation of Preliminary Design Documents.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the North Quays Redevelopment 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 North Quays Redevelopment project is categorised under Capital Expenditure being considered in 2018 and is considered in the Appraisal Stage.

The appraisal methods and techniques employed on this project consist of analytical methods such as Net Present Value method, Benefit/Cost Ratio and Sensitivity Analysis. A Cost Benefit Analysis assessed the social and economic benefits/costs.

The project timeline provides evidence that this project has been identified in various regional and national policies/plans over a period of time.

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. The appraisal report/Cost benefit analysis undertaken by Indecon provides clear markers for progress measures over a longer timeframe also.

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 around budget planning/monitoring/reporting, good evidence of ongoing progress updates on the project, good evidence of ongoing 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. 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.