

**Waterford City & County Council**

**Quality Assurance Report 2020**

**Issued by**

**Waterford City & County Council**

 **Submitted to the National Oversight Audit Commission (NOAC)**

**in compliance with the Public Spending Code**

**May 2021**

**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:**  **Michael Walsh**

*Dated: 25th May, 2021*

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**Appendix 2:** Self-Assessment Checklist 1 – 7

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* Street Cleaning programme– (E06 service division) – (Revenue)
* Acquisition of 69 no. units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association - (Capital)
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 seventh year that the Quality Assurance process has been applied in Waterford City & County Council.

1. **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 €500,000.00. The inventory list (Appendix One on Pages 15-19) 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 14 of projects of a value greater than €500,000.00 that Waterford City & County Council was considering during 2020. The total value of Revenue projects is **€3,208,693** and theCapital projects total **€53,134,292**. The main area being considered is the construction of 50 units at An Garran, Tramore, Co. Waterford (€13,250,000).

 **Expenditure being incurred**

Appendix one also contains the details of all areas of expenditure with a value greater than €500,000 taken from the financial statements for 2020. Please note as of May 2021 these financial statements were unaudited. The total value of all these items of expenditure is **€313,925,264** of which **€173,714,031** relates to revenue expenditure and the balance being current expenditure. The current expenditure relates to the normal day-to-day activities of the Council.

**Expenditure that has recently ended**

There are 9 items of expenditure which Waterford City & County Council deem as recently ended with a total value of **€51,054,737**

1. **Published Summary of Procurements**

The Quality Assurance process requires Waterford City & County Council to publish all procurements in excess of €10,000,000 on our website. There was one procurement in excess of €10,000,000 during 2020 – this information can be found in the following location on the WCCC website: <https://www.waterfordcouncil.ie/media/financial/reports.htm>

(*Note****:*** *An amount in excess of €10,000,000 is also listed on the inventory, this relates to a Housing CALF project (29% funding).*

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

There are seven checklists in total:

**Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes

**Checklist 2:** Capital Expenditure being Considered – Appraisal and Approval

**Checklist 3:** Current Expenditure being Considered – Appraisal and Approval

**Checklist 4:** Incurring Capital Expenditure

**Checklist 5:** Incurring Current Expenditure

**Checklist 6:** Capital Expenditure Recently Completed

**Checklist 7:** Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued

A full set of checklists 1-7 was completed by Waterford City & County Council. The compiled checklist is set out in Appendix 2(the checklist responses are not specific to any particular project or programme but a general representation of compliance with PSC requirements in Waterford City & County Council). 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 current spending in two areas by amounts greater than €500,000 during 2021. A review of current expenditure being considered took place by analysing the adopted budget for 2021 versus the budget for 2020.

There are no items to report under checklist 7 for Waterford City & County Council. This checklist deals with current expenditure in excess of €500,000 incurred during 2020 but will not be incurred in future.

**4.3 Conclusion**

The inventory contained in this report lists the current and capital expenditure that was categorised as being considered, incurred and recently ended, with a value greater than €0.5m for 2020. The self assessment checklists show a broad level of compliance with the code, however there are areas that require improvement.

In-depth checks were carried out by Internal Audit in respect of expenditure on Street Cleaning (E06 subservice) and a CALF Housing project. The in-depth reviews of these projects demonstrate a broad level of compliance with the principles of the Public Spending Code.

The process of identifying suitable training options to further raise the awareness of and the recent changes to the Public Spending Code is ongoing within the organisation. This Quality Assurance Report provides reasonable assurance that Waterford City & County Council is broadly compliant with the requirements of the Public Spending Code (PSC) where they apply.

**5. In-Depth Checks**

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**Waterford City & County Council**

**Public Spending Code Section 4 Review**

**Issued by**

**Internal Audit**

**Waterford City & County Council**

**May 2021**

**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. [[1]](#footnote-1)On the 25th of July 2019, Circular 18/2019 was issued regarding updates on the Central Technical References and Economic Appraisal Parameters. On the 11th of December 2019, Circular 24/2019 provided an update on the code in particular to Capital expenditure, Public Private Partnership’s and consolidation of related guidance material and rules. The PSC requirements for Capital expenditure as notified by DPER Circulars 12/12 and 06/2018 have been updated and replaced with “Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment” (Dec 2019) and “Guidelines for the Use of Public-Private Partnerships (PPPs)” (Dec 2019). Having completed the 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:

**Current:**

* €3,957,964 – Street Cleaning programme (Service Division E06)

**Capital:**

* €13,798,633 - Acquisition of 69 no. units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association

**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 and compliant with the Public Spending Code.

The total value of projects/expenditure included in the 2020 Report for Waterford City & County Council is **€421,322,986.**

 The current expenditure project selected value of **€3,957,964** represents **2.24%** of the total current expenditure projects value of **€176,922,724** on the inventory.

The capital projects selected value of **€13,798,633** represents **5.65%** of the total capital projects value of **€244,400,262** 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.
* Communication with 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.

**Current expenditure programme:**

**Street Cleaning Programme (E06)**

**Background**

To provide an effective and efficient Street Cleaning programme throughout Waterford City and County Council’s administrative area. Local authorities are responsible for keeping public places that are under their control, including public roads, clear of litter as much as possible. Their duties include:

* Street cleaning
* Providing and emptying litter bins
* Removal of illegal dumping

In Waterford City a dedicated team comprising of 30 staff work under the supervision of an Executive Engineer are tasked with works relating to street cleaning, litter picking and general public realm maintenance work within the areas of Waterford City. Similarly, in Tramore 12 staff include the tasks of street cleaning and litter picking in their work schedules while in Dungarvan 15 staff undertake cleansing and litter control duties for the town. In rural areas and villages, street cleaning is carried out by the Roads section and is budgeted separately.

To provide ongoing monitoring of the programme, included in the Litter Management Plan are a number of indicators which will allow three key areas to be monitored and measured such as enforcement, education/awareness and cleansing. An annual Litter Progress report is provided to the elected members. The performance indicators relative to Street Cleaning are:

* Delivery of effective litter picking and street cleansing services.
* Amount of litter collected

The work carried out under the Street Cleaning programme provides valuable support to initiatives such as the National Tidy Towns competitions and the IBAL (Irish Business’s against Litter) League.

**Audit Opinion**

From review of the programme documentation and through communication with those involved in the programme Internal Audit is satisfied that the programme objectives are clearly defined. All relevant documentation in relation to this programme was available and filed as appropriate for audit trail purposes to allow a full evaluation of the programme at a later date. There is continuous monitoring and assessment of the programme – both financial, non financial, internally and externally.

Based on Internal Audits review of this programme it appears that this programme complies with the principles of the Public Spending Code

**Project Status**

This programme is categorised as Expenditure Being Incurred. This is an ongoing annual programme with expenditure of €3,957,964 in 2020.

**Recommendations**

A set of Standard Operating procedures including Covid related SOP’s are in place.

**Capital expenditure project: Acquisition of 69 no. units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association**

**Background**

This project relates to the acquisition of 69 no. units (turnkey) at Kilbarry, Waterford under the Accelerated Capital Advance programme by Respond Housing Association. Total cost of the scheme is €13,798,633. The units provided under this scheme consist of 69 no. units in total. This consists of 9 x 1 bed apartments, 6 x 2 bed apartments, 26 x 2 bed houses and 28 x 3 bed houses. The development provides a good mix of dwellings in accordance with the need identified on the Council’s waiting list.

There were 2,527 applicants on the housing waiting list for Waterford City and County Council at the date of this application, with a demand for different house sizes. This development will assist Waterford Council in meeting the ongoing demands for housing in the area. These units are for families and older persons.

**Audit Opinion**

From Internal Audits review of the project documentation and through communication with those involved in the project Internal Audit is satisfied that the objective was clearly defined and that the needs that were to be met were outlined. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes. Based on Internal Audits review of this project it appears that this project is in compliance with the principles of the Public Spending Code.

**Project Status**

This project is categorised as Expenditure Being Incurred during 2020.

**Recommendations**

A project completion report should be prepared once the project has finalised. This will allow an evaluation of achieving the project objectives, if the project was managed well and if anything could be done differently or better that would benefit future similar schemes.

**Appendix 1 – Inventory 2020**









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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **General Obligations not specific to individual projects/programmes.** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| Q 1.1 | Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)? | 1 | Await sector wide roll out of training. In the interim the process of identifying suitable training options remains ongoing. |
| Q 1.2 | Has internal training on the Public Spending Code been provided to relevant staff? | 1 | See 1.1 |
| Q 1.3 | Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed? | 2 |  |
| Q 1.4 | Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 |  |
| Q 1.5 | Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 2 |  |
| Q 1.6 | Have recommendations from previous QA reports been acted upon? | 2 |  |
| Q 1.7 | Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority’s website? | 3 |  |
| Q 1.8 | Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 |  |
| Q 1.9 | Is there a process in place to plan for ex post evaluations?Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1 |  |
| Q 1.10 | How many formal evaluations were completed in the year under review? Have they been published in a timely manner? | 1 |  |
| Q 1.11 | Is there a process in place to follow up on the recommendations of previous evaluations? | 2 |  |
| Q 1.12 | How have the recommendations of reviews and ex post evaluations informed resource allocation decisions? | 1 |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Capital Expenditure being Considered – Appraisal and Approval** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| Q 2.1 | Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m? | 1 |  |
| Q 2.2 | Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?Have steps been put in place to gather performance indicator data? | 3 |  |
| Q 2.3 | Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes? | 3 |  |
| Q 2.4 | Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?  | 2 |  |
| Q 2.5 | Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes? | 3 |  |
| Q 2.6 | Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability? | 3 |  |
| Q 2.7 | Was the appraisal process commenced at an early enough stage to inform decision making? | 3 |  |
| Q 2.8 | Were sufficient options analysed in the business case for each capital proposal? | 3 |  |
| Q 2.9 | Was the evidence base for the estimated cost set out in each business case?Was an appropriate methodology used to estimate the cost?Were appropriate budget contingencies put in place? | 3 |  |
| Q 2.10 | Was risk considered and a risk mitigation strategy commenced?Was appropriate consideration given to governance and deliverability? | 3 |  |
| Q 2.11 | Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m? | N/A |  |
| Q 2.12 | Was a detailed project brief including design brief and procurement strategy prepared for all investment projects? | 3 |  |
| Q 2.13 | Were procurement rules (both National and EU) complied with? | 3 |  |
| Q 2.14 | Was the Capital Works Management Framework (CWMF) properly implemented? | 3 |  |
| Q 2.15 | Were State Aid rules checked for all support? | N/A |  |
| Q 2.16 | Was approval sought from the Approving Authority at all decision gates? | 3 |  |
| Q 2.17 | Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority? | 3 |  |
| Q 2.18 | Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m? | N/A |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Current Expenditure being Considered – Appraisal and Approval** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| Q 3.1 | Were objectives clearly set out? | 2 | Set out in annual service plan & annual budget |
| Q 3.2 | Are objectives measurable in quantitative terms? | 3 | KPI’s |
| Q 3.3 | Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals? | N/A |  |
| Q 3.4 | Was an appropriate appraisal method used? | N/A |  |
| Q 3.5 | Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years? | N/A | No project of this value in the current exp being considered category in 2020 |
| Q 3.6 | Did the business case include a section on piloting? | N/A |  |
| Q 3.7 | Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A |  |
| Q 3.8 | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A |  |
| Q 3.9 | Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER? | N/A |  |
| Q 3.10 | Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 1 |  |
| Q 3.11 | Was the required approval granted? | 2 |  |
| Q 3.12 | Has a sunset clause been set? | N/A |  |
| Q 3.13 | If outsourcing was involved were both EU and National procurement rules complied with? | 1 |  |
| Q 3.14 | Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 |  |
| Q 3.15 | Have steps been put in place to gather performance indicator data? | 2 |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Incurring Capital Expenditure**  | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| Q 4.1 | Was a contract signed and was it in line with the Approval given at each Decision Gate? | 3 |  |
| Q 4.2 | Did management boards/steering committees meet regularly as agreed? | 3 |  |
| Q 4.3 | Were programme co-ordinators appointed to co-ordinate implementation? | 3 |  |
| Q 4.4 | Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 |  |
| Q 4.5 | Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 |  |
| Q 4.6 | Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 |  |
| Q 4.7 | Did budgets have to be adjusted?  | 3 |  |
| Q 4.8 | Were decisions on changes to budgets / time schedules made promptly? | 3 |  |
| Q 4.9 | Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)? | N/A |  |
| Q 4.10 | If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | N/A |  |
| Q 4.11 | If costs increased or there were other significant changes to the project was approval received from the Approving Authority? | 2 |  |
| Q 4.12 | Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 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** |
| Q 5.1 | Are there clear objectives for all areas of current expenditure? | 3 | Strategic objective included in Corporate Plan. Specific objectives outlined in adopted Annual Service Plan |
| Q 5.2 | Are outputs well defined? | 3 | Required outputs clearly defined in the Annual Service Plan |
| Q 5.3 | Are outputs quantified on a regular basis? | 3 | Outputs quantified on a monthly basis and reported to Council through monthly management reports |
| Q 5.4 | Is there a method for monitoring efficiency on an ongoing basis? | 3 | Monthly reviews of budget vs expenditure. Regular reviews of working methods, resources and new technologies  |
| Q 5.5 | Are outcomes well defined? | 3 |  |
| Q 5.6 | Are outcomes quantified on a regular basis? | 2 |  |
| Q 5.7 | Are unit costings compiled for performance monitoring? | 1 |  |
| Q 5.8 | Are other data complied to monitor performance? | 3 | External monitoring of data |
| Q 5.9 | Is there a method for monitoring effectiveness on an ongoing basis? | 2 | Regular meetings to plan, monitor and review/Quarterly financial reporting |
| Q 5.10 | Has the organisation engaged in any other ‘evaluation proofing’ of programmes/projects? | 2 | Ongoing work with external agencies/NOAC Performance Indicators |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Capital Expenditure Recently Completed** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| Q 6.1 | How many Project Completion Reports were completed in the year under review? | 2 | 1. Post-Project review completed in case where final account completed |
| Q 6.2 | Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | 3 |  |
| Q 6.3 | How many Project Completion Reports were published in the year under review? | 2 | 1. Post-Project review completed in case where final account completed |
| Q 6.4 | How many Ex-Post Evaluations were completed in the year under review? | N/A | Post-Project review completed |
| Q 6.5 | How many Ex-Post Evaluations were published in the year under review? | N/A | Post-Project review completed |
| Q 6.6 | Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | N/A | Post-Project review completed |
| Q 6.7 | Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation? | 3 | Reviewed by Sanctioning Authority |
| Q 6.8 | Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination? | N/A |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued** | **Self-Assessed Compliance Rating: 1 - 3** | **Comment/Action Required** |
| Q 7.1 | Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A |  |
| Q 7.2 | Did those reviews reach conclusions on whether the programmes were efficient? | N/A |  |
| Q 7.3 | Did those reviews reach conclusions on whether the programmes were effective? | N/A |  |
| Q 7.4 | Have the conclusions reached been taken into account in related areas of expenditure? | N/A |  |
| Q 7.5 | Were any programmes discontinued following a review of a current expenditure programme? | N/A |  |
| Q 7.6 | Were reviews carried out by staffing resources independent of project implementation? | N/A |  |
| Q 7.7 | Were changes made to the organisation’s practices in light of lessons learned from reviews? | N/A |  |

Notes:

1. The scoring mechanism for the above tables is set out below:
2. Scope for significant improvements = a score of 1
3. Compliant but with some improvement necessary = a score of 2
4. Broadly compliant = a score of 3
5. For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

# Appendix 3

# Current expenditure programme – Street Cleaning programme (E06)

# Quality Assurance – In Depth Check

**Section A: Introduction**

|  |
| --- |
| **Programme or Project Information** |
| **Name** | Street Cleaning Programme (E06 – service division) |
| **Detail** | Provide an effective and efficient Street Cleaning programme (Service Division E06) |
| **Responsible Body** | Waterford City & County Council |
| **Current Status** | Expenditure Being Incurred |
| **Start Date** | Ongoing |
| **End Date** | Ongoing |
| **Overall Cost** | **€3,957,964** |

**Programme Description**

To provide an effective and efficient Street Cleaning programme throughout Waterford City and County Council’s administrative area. Local authorities are responsible for keeping public places that are under their control, including public roads, clear of litter as much as possible. Their duties include:

* Street cleaning
* Providing and emptying litter bins
* Removal of illegal dumping

Throughout Waterford city and county, a team of staff work to *“ensure all our public amenities are maintained to the best possible standard[[2]](#footnote-2)”.* In Waterford City a dedicated team comprising of 30 staff work under the supervision of an Executive Engineer are tasked with works relating to street cleaning, litter picking and general public realm maintenance work within the areas of Waterford City. Similarly, in Tramore 12 staff include the tasks of street cleaning and litter picking in their work schedules while in Dungarvan 15 staff undertake cleansing and litter control duties for the town. In rural areas and villages, street cleaning is carried out by the Roads section and is budgeted separately.

**Cleansing & Provision of Facilities[[3]](#footnote-3)**

**Street cleaning**

* Waterford City – priority in terms of frequency of sweeping is given to the core City centre areas and the main approaches into the City centre. The City Mechanical Street Sweeping Routes map outlines the routes and the frequency of both mechanical street sweeping.
* Tramore – priority in terms of frequency of street cleaning in Tramore is based on seasonal demands. The Tramore Mechanical Street Sweeping Routes map outlines the routes and the frequency of both mechanical street sweeping.
* Dungarvan - is divided into a number of sweeping zones with the core town centre swept every morning including weekends and the other areas are swept on a weekly basis. The map/schedule also outlines the proposed routes and weekly rota. As part of the intended establishment of common standards, it is proposed to introduce some new mechanisation including the use of a blower and mini-mechanical sweeper to improve the quality of sweeping on footpaths and pedestrian areas in particular.
* In other towns, villages and rural locations - Street Cleaning and other Environmental Services are delivered by the District Roads Team across the smaller towns, villages and rural locations throughout the county and are funded as part of the Roads Maintenance and Upkeep Budget.

**Litter picking**

* Emptying of street bins on a weekly basis and twice weekly during the summer months
* Mechanical street sweeping in Lismore during the summer months
* Mechanical street sweeping in some towns and villages as required for events and during leaf fall in the autumn
* Support to Tidy Towns Committees
* Support for Area Clean-ups
* Trailer mounted litter vacuum to allow litter to be collected from rural roadside verges
* Litter picking –manual litter picking of streets and approach roads is undertaken on a routine basis in Waterford City, Tramore and Dungarvan. Litter Picking Route Maps for these locations indicate the routes and schedules. A schedule of litter picking is also carried out on a daily basis during the summer season (June – August) at the following beaches: Tramore, Dunmore East, Woodstown, Clonea, Bunmahon, Ardmore

**Maintenance of litter bins – Checking and emptying**

* Waterford City (90 bins in total) –all litter bins in the core centre area are checked and emptied 3 times per day. All other bins in the City outside the core centre are checked and emptied on a daily basis. The introduction of compacting bins to some areas in Waterford in 2019, has improved the capacity of the bins in these busy locations.
* Tramore –all litter bins are checked and emptied as required on a daily basis. Additional larger 1100 litre bins are deployed in the Strand Street and Promenade areas during the summer months to cater for the increased usage that arises with visitors.
* Dungarvan– all litter bins in the town centre area are checked and emptied daily (Mon – Sun). All other bins in the Town outside the core centre are checked on a daily basis (weekdays only) and emptied as required.
* Particular attention will be paid to litter generated by those using the public transport network and it is the aim of the local authority to provide a litter bin at each bus shelter throughout the city and county

**Removal of illegal dumping**

The Environment Department is responsible for cleaning up illegal dumping within the three urban areas, in addition to street cleaning and litter bins.  In the City there is a dedicated team of two for this activity.   This task is carried out by Roads in rural areas including towns and villages

**Monitoring & Performance**

Included in the Litter Management Plan are a number of indicators which will allow three key areas to be monitored and measured such as enforcement, education/awareness and cleansing. An annual Litter Progress report is provided to the elected members. The performance indicators relative to Street Cleaning are:

* Delivery of effective litter picking and street cleansing services.
* Amount of litter collected

Street sweeping routes/litter picking schedules were available during the course of this review.

**National Litter Pollution Monitoring System (NLPMS)[[4]](#footnote-4)**

The National Litter Pollution Monitoring System (NLPMS) is an innovative method developed by the Department of the Environment, Community and Local Government and Tobin Consulting Engineers to enable local authorities to manage litter pollution in a systematic, structured manner. Using a specially designed Geographical Information System (GIS) application each local authority functional area is mapped and then surveyed annually to plot areas for the carrying out of Litter Quantification Surveys.

As part of on-going efforts to manage litter Waterford City & County Council carry out regular inspections of specific urban / recreational areas for the purpose of gathering information regarding quantities and types of litter present in these areas. These surveys involve the visual inspection and counting of litter items. The information compiled serves to complete the National Litter Pollution Monitoring Surveys which are conducted between March and December each year. The statistics gathered provides valuable information which allows the Local Authority to build up a profile of the quantities of litter present in designated areas over an extended period of time.

In 2015, Waterford City & County Council developed an Application for hand-held Mobile Devices which facilitates the gathering of NLPMS data and provides real time information regarding the statistics gathered for each designated area and identifies the components of the overall quantities of litter observed. The results obtained can be used to monitor:

* the extent and severity of litter pollution the functional area of the Council;
* the types, most likely sources and causes of litter;
* the changes in litter levels from location to location and over time;
* the location of litter black-spots; and
* the effectiveness of initiatives undertaken by the Local Authority (Environmental Education & Awareness and Enforcement measures) together with the efforts of the general public to maintain a litter free environment.

See Figure.1 below which is a screenshot from the App of the litter quantification map for the city centre. Various street sections approximately 50m in length are identified for the surveys to be carried out. Fifty locations each year are surveyed. The locations are selected on the following basis: 20 in random high risk areas, 20 in other random areas and 10 in areas picked at discretion.

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**National Tidy Towns/IBAL League**

The work carried out under the Street Cleaning programme provides valuable support to initiatives such as the National Tidy Towns competitions and the IBAL (Irish Business’s against Litter) League. This provides independent evaluation and performance measurement. An extract of a table from the Litter Management Plan 2021 – 2024 provides results for Waterford City in the IBAL competition.

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| **IBAL Anti-litter League Results** |
|  | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019** | **2020** |
| Waterford | 9 | 20 | 5 | 7 | 8 | 4 | 13T | 8 | 11 | 8 |
| Tramore | 21 | 12 | 3 | T3/4 |  |  |  |  |  |  |
| Dungarvan |  |  |  |  | 4 |  |  |  |  |  |
| Ballybeg |  |  |  |  |  | 20 | 27 | 29 | 33 | 22 |

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An Taisce typically selects 40 locations for inclusion in the league each year where Waterford has been judged Ireland’s Cleanest City in 7 of the last 8 years.

**Audit Opinion**

From review of the programme documentation and through communication with those involved in the programme Internal Audit is satisfied that the programme objectives are clearly defined. All relevant documentation in relation to this programme was available and filed as appropriate for audit trail purposes to allow a full evaluation of the programme at a later date. There is continuous monitoring and assessment of the programme – both financial, non financial, internally and externally.

Based on Internal Audits review of this programme it appears that this programme complies with the principles of the Public Spending Code.

**Section B - Step 1: Logic Model Mapping – Street Cleaning Programme**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Objectives** |  | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| * Effective Street Cleaning programme
* Corporate Plan 2019/2024 - Corporate Aim 3 – *“Ensure all our public amenities are maintained to the best possible standard”. “Provide an effective and efficient street cleaning regime across our primary urban centres”*
* Annual Service Plan – Key Objectives outlined under Waste Collection Services & Presentation of Major Urban Centres
 | * Revenue Budget
* Staff Resources
* Plant/Machinery Resources
* Cleaning Rota/Schedule
* Litter Management Plan
 | * Provide a street cleaning service
* Produce and implement rotas and schedules.
* Review programme
* Monitor budget
* Support Tidy Towns initiatives/IBAL League
 | * Provide an effective Street Cleaning programme in Waterford City & County
 | * Effective/Efficient Street Cleaning programme
* Achieve Corporate Aims/Annual Service Plan goals
* Pleasant environs for our citizens and visitors to the county.
* Reduction in illegal dumping and littering.
 |

**Description of Programme Logic Model – Street Cleaning programme**

***Objectives:***

The objective is to provide an effective and efficient street cleaning programme throughout Waterford city and county.

***Inputs:***

The main input relates to the funding for this programme. The budget for E06 Street Cleaning programme was adopted on 19th December 2020. Resources such as staff and plant/machinery are also a key input to the delivery of this service.

***Activities:***

Review of the expenditure/budgets. Review of the quality of the service. This programme supports the work of the Tidy Town’s committee’s throughout the county and the IBAL (Irish Business’s against Litter) league.

***Outputs:***

Provision of an effective street cleaning programme.

***Outcomes:***

Reduction in illegal dumping and littering. Pleasant environs for our citizens and visitors to the county.

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

The following timeline sets out the Annual Planning and Review process for the Street Cleaning programme.

January to December 2020 – ongoing delivery of the Street Cleaning programme

December 2020 – Adoption of Annual Budget to include the Street Cleaning Programme (E06)

**Section B - Step 3: Analysis of Key Documents**

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Street Cleaning programme (Service Division E06)**

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Purpose** |
| **Annual Budget**  | Key document setting out the financial budget for Street Cleaning programme for the year ahead |
| **Financial Reports (FMS)** | Monitor expenditure versus budget |
| **Annual Service Plans – Street Cleaning** | Sets out key objectives and goals for the year |
| **Corporate Plan** | A multi annual plan setting out the organisations strategic objectives over five years |
| **Litter Management Plan 2021- 2024** | Sets out objectives and actions. Includes maps of sweeping routes. |
| **Monthly Management Report to Council (CE)** | Progress reports are provided to elected members  |
| **Street Sweeping Routes/Maps****Litter Picking Schedule**  | Dungarvan, Tramore and Waterford City |

***Key Document No. 1:*** **Annual Budget** – provides details of the budget approved for the street cleaning programme for the year ahead (adopted on 19/12/2020).

***Key Document No. 2:* Financial Reports (FMS) –** this information extracted from the Agresso Financial Management System provides ongoing data in relation to monitoring of expenditure.

***Key Document No. 3:* Annual Service Plan - Sets** out key actions for the Street Cleaning programme under the headings of Waste Collection and Presentation of Major Urban Centres.

***Key Document No. 4:* Corporate Plan –** Longer term strategic objectives for a number of areas to include Street Cleaning programme.

***Key Document No. 5:* Litter Management Plan 2021- 2024 –** Adopted at the Plenary meeting in February 2021 this key document sets out specific objectives and actions. This document also contains the detail of street cleaning route/maps.

***Key Document No. 6:* Monthly Management report to Plenary (CE) -** The Chief Executives Monthly Management report to Plenary is another key document. These reports provide an update to Elected Members regarding progress on key areas – information such as number of litter fines issued, fines paid, legal action initiated etc.

***Key Document No. 7:*** **Street Cleaning routes/maps –** key operational document setting out rota and routes.

**Section B - Step 4: Data Audit**

The following section details the Street Cleaning programme data audit reviewed. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| Annual Service Plan | Monitor progress of process | Yes |
| Financial Reports (Agresso) | Expenditure monitoring | Yes |
| Monthly Management Report to Plenary (CE) | Update to Elected Members regarding progress on key areas | Yes |

**Data Availability and Proposed Next Steps:**

There was sufficient data available to review the Street Cleaning programme.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for E06 Street Cleaning expenditure 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 Street Cleaning programme is administered nationwide by local authorities. Objectives and key goals are outlined in key documents such as the Litter Management Plan 2021-2024 and the Annual Service Plan. Ongoing review of the scheme is provided for through monitoring of financial reports, inspections of the routes, Litter Progress reports which are provided to elected members. Performance indicators are also included in the Litter Management Plan. The programme complies with the principles of 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 is available. 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?**

A set of Standard Operating procedures including Covid related SOP’s are in place.

**Section C: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Street Cleaning programme of expenditure.

**Summary of In-Depth Check**

Internal Audit carried out an in-depth check of the Street Cleaning programme in Waterford City & County Council. All necessary data is available. The Council’s systems will enable a full evaluation to be made at a later date.

All relevant documentation in relation to this programme was available and filed as appropriate for audit trail purposes. There are clear objectives set out. There is continuous monitoring and assessment of the programme – both financial, non-financial, internally and externally.

This programme complies with the principles of the Public Spending Code.

# Capital expenditure project

# Quality Assurance – In Depth Check

**Section A: Introduction**

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

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| **Programme or Project Information** |
| **Name** | Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association  |
| **Detail** | Capital expenditure on Social Housing Scheme – Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association  |
| **Responsible Body** | Waterford City & County Council (WCCC)Respond Housing Association - AHBDepartment of Heritage, Planning and Local Government (DHPLG) |
| **Current Status** | Expenditure Being Incurred |
| **Start Date** | 2019 |
| **End Date** | 2021 |
| **Overall Cost** | €13,798,633 |

**Project Description**

This project relates to the acquisition of 69 no. units (turnkey) at Kilbarry, Waterford under the Accelerated Capital Advance programme by Respond Housing Association. Total cost of the scheme is €13,798,633.

Capital Advance Leasing Facility or CALF is a scheme operated by housing authorities as a support to Approved Housing Bodies (AHB’s) in the delivery of units to be made available for social housing purposes under the Social Housing Current Expenditure Programme (SHCEP).

The Department offers financial support to AHBs in the form of a long term loan under the Capital Advance Leasing Facility (CALF) to assist with the financing of the construction or acquisition of units that will be provided for social housing use.  This loan facility can support up to ***30%*** of the eligible capital cost of the project, where the units will be provided under long-term lease arrangements (and funded by the SHCEP) to local authorities for social housing use.

Funding for this project is 100% by the DHPLG under the capital advance programme. A capital advance payment, in the amount of, €4,001,604, which represents 29% of the total CALF eligible capital outlay proposed of €13,798,633. The maximum drawdown is 95% or €3,801,523.80 with the remaining 5% or €200,080.20 payable on the signing of the Payment & Availability Agreement.

The project is subject to compliance with the terms of the CALF scheme set out in Circulars 18/2016, N3/2009 and Housing 31/2011.The project is being delivered under Rebuilding Ireland the guidelines as per Circular APH 3/2016 - Rebuilding Ireland - Identity and Usage. The approval is also subject to legal sign-off on the lease agreements by Waterford City and County Council. This sum is repayable by the Respond Housing Association at the end of the payment and availability period, i.e. twenty eight years, incurring interest at 2% pa.

This scheme is an accelerated CALF scheme. [[5]](#footnote-5)”up-front or accelerated CALF payments for expenditure incurred can be facilitated in order to encourage the delivery of social housing. AHBs can request in their funding applications drawdown’s of up to 95% of the CALF” and “subject to the AHB having incurred that amount of legitimate expenditure on the project at the time of claiming. Drawdown’s will be permitted as specific milestones are achieved amount approved for a specific project”.

***Capital Advance Leasing Facility[[6]](#footnote-6)***

* The capital advance leasing facility (CALF) provides up to 30% funding as a loan to AHBs to build or purchase housing units. The loan is provided on an unsecured basis with simple interest of 2% and is underpinned by a loan agreement between the AHB and the relevant local authority.
* The AHB must make the units available for social housing, to accommodate households from local authority waiting lists, for a period of 20 – 30 years. In return, the AHB receives lease payments from the local authority, funded through the Social Housing Current Expenditure Programme (SHCEP). This is underpinned by a payment and availability agreement which generally mirrors the length of the loan agreement.
* Repayment of the CALF loan is not required during the lifetime of the availability agreement. The loan plus interest is repayable when the availability agreement ends. However, if the availability agreement is renewed, the repayment of the loan can be offset against future availability payments. As the scheme was introduced in 2011, no loans have yet become repayable.
* The balance of initial capital funding required may be from the AHB’s own resources, finance from the Housing Finance Agency, or commercial lenders.



Waterford City and County Council have 100% nomination rights to the units for individuals and families from the Council’s housing list. Tenants pay rent in accordance with the Council’s Differential Rent Scheme.

 **Analysis of Housing Need**

There were 2,527 applicants on the housing waiting list for Waterford City and County Council at the date of this application, with a demand for different house sizes. This development will assist Waterford Council in meeting the ongoing demands for housing in the area. These units are for families and older persons.

The units provided under this scheme consist of 69 no. units in total. This consists of 9 x 1 bed apartments, 6 x 2 bed apartments, 26 x 2 bed houses and 28 x 3 bed houses. The development provides a good mix of dwellings in accordance with the need identified on the Council’s waiting list. The Council is satisfied that there is a demand for these types of housing units and that value for money is being achieved.

The following diagram[[7]](#footnote-7) sets out the various stages in the ***CALF application process*** and the required documentation

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**Audit Opinion**

From Internal Audits review of the project documentation and through communication with those involved in the project Internal Audit is satisfied that the objective was clearly defined and that the needs that were to be met were outlined. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes.

This project complies with the principles of the Public Spending Code.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Objectives** |  | **Inputs** | **Activities** | **Outputs** | **Outcomes** |
| * To provide good quality accommodation.
* Achieve value for money.
* Strive to prevent and eliminate homelessness.
* Dwellings satisfy the requirements of those on the waiting **list.**
 | * DHPLG Approval – Scheme/Funding.
* Capital Advance Payment at 29%
* Agreements in place with Respond Housing Association DHPLG and Waterford City & County Council.
 | * Ongoing communication with Respond HA and DHPLG
* Submission of Form LN005
* Signing of Capital Advance Agreements and Payment & Availability agreements
* Certification/Processing of Payments/Recoupment
 | * Provide 69 no. units that meet the needs of the Council’s housing list applicants.
 | * Provide housing in accordance with Council’s housing policy.
* Reduce numbers of people on Waterford Council’s housing list.
 |

**Section B - Step 1: Logic Model Mapping –** Acquisition of 69 no. units at Kilbarry, Waterford (CALF) by Respond HA

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**Description of Programme Logic Model**

Acquisition of 69 no. units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association

***Objectives:***

Clear targets for social housing needs set out. Decrease number of people on the council housing list. Provide good quality safe accommodation. Achieve value for money.

***Inputs:***

Key inputs to this project relate to the DHPLG approval and Capital Advance payment of 29% to Respond Housing Association. Agreements between Waterford Council, Respond Housing Association and the DHPLG. Council staffing resources.

***Activities:***

The activities involved in this project relate to the ongoing communication between the Council, the DHPLG and the Approved Housing body. Processing payments to Respond Housing Association and recoupment from the DHPLG. Provision of nominations for allocation of the housing units.

***Outputs:***

Delivery of 69 no. dwellings which will meet the needs of people on the council housing list.

***Outcomes:***

These units provide homes for people from the Council’s housing waiting list in line with scheme requirements.

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

The following timeline sets out the Annual Planning and Review process for the **Acquisition of 69 no. units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association** from inception to conclusion in terms of major project/programme milestones

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| --- | --- | --- |
| 25th August 2017 | Valuation – DNG Auctioneers  |  |
| 3rd October2017 | Planning Permission 17/418 |  |
| 5th September 2018 | Valuation – John Murphy Auctioneers |  |
| 14th September 2018 | Form LN008b | Form submitted to DHPLG by Respond Voluntary Housing for acquisition of 69 units (turnkey). |
| 16th October 2018 | Form LN005 | Submitted to DHPLG outlining WCCC’s comments on proposal by Respond. WCCC has 100% nomination rights. |
| 16th October 2018 | Sustainable Communities Assessment | Submitted to the DHPLG by Waterford City & County Council |
| 24th October 2018 | CALF Funding Approval (DHPLG) | Approval issued (Ref ***2018.7290***) |
| 28th May 2019 | Chief Executive Order No 2019/237 | Internal WCCC document |
| 29th May 2019 | Development Agreement – Houses | Respond HA/Developer |
| 5th June 2019 | Capital Advance Agreement  | WCCC and Respond HA |
| 12th June 2019 | Development Agreement – Apartments | Respond HA/Developer |
| 12th June 2019 | Architects - Certification |  |
| 13th June 2019 | Stamp Duty Certificate  | Revenue Commissioners |
| 13th June 2019 | Overall Drawdown Summary | Construction Consultants (Summary No. 1) |
| 20th June 2019 | Transfer of Land  | Folio Ref: 41821F |
| 24th June 2019 | Site Costs – Claim from Respond HA | Site Costs - Houses €674,190Site Costs – Apartments €177,060 |
| 14th June 2019 | Invoice - Respond HA | Inv Ref: SIN001262 - €2,338,146.95  |
| 25th July 2019 | Business Case Proposal | BP Ref No: 959 - Internal WCCC document – review/sign off of project internally |
| 2nd August 2019 | Form LN200 – Recoupment | Recoupment – DHPLG |
| 2nd October 2019 | Invoice - Respond HA | Inv Ref: SIN001317 – €612,126.85  |
| 2nd October 2019 | Internal Certification for payment (WCCC) to Respond Housing Association | Signed by SRE for payment by WCCC to Respond HA |
| 23rd July 2020 | PRA – Final Folio WD 43801F | Land Registry document – Respond HA/HFA |

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**Section B - Step 4: Data Audit**

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the ***Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association.***

|  |
| --- |
| **Project/Programme Key Documents** |
| **Title** | **Details** |
| **SHCEP - Guidance Notes on the Capital Advance Leasing Facility (CALF) for approved housing bodies and housing authorities (April 2016)** | This guidance document sets out details on how CALF operates |
| **Form LN008b** | Respond HA submitted this CALF funding application (form LN008b) to DHPLG to acquire a number of units using private/HFA finance and receive payments available under the current expenditure programme. |
| **Form LN005** | WCCC’s report to DHPLG outlining the need for housing in this area |
| **Sustainable Communities Assessment** | Outlining the need for housing in the area, numbers on housing waiting list, transportation links, access to schools, shops etc |
| **CALF Funding Approval**  | DHPLG approval (Ref: 2018.7290) |
| **Capital Advance Agreement**  | Agreement setting out the terms of the capital advance |
| **Form LN200** | Form used to recoup monies from DHPLG  |

***Key Document 1:* *Guidance Notes on the Capital Advance Leasing Facility (CALF) for approved housing bodies and housing authorities (April 2016)***

This key document sets out how the CALF operates. It provides guidance on all aspects of the scheme. A set of template agreements are included also.

***Key Document 2*: Form LN008b**

This form is used in the submission by Respond Housing Association to DHPLG for approval of the project.

***Key Document 3:* Form LN005**

This form is submitted by Waterford Council. It contains its observations and comments regarding the project application. It outlines the need for housing in the area, the numbers on the housing waiting list etc.

***Key Document 4:* Sustainable Communities Assessment**

Outlining the need for housing in the area, transportation links, access to schools, shops etc. Waterford City & County Council will retain 100% nomination rights for the 69 no. units, ensuring consistency of tenancy and supply for future needs.

***Key Document 5:* CALF Funding approval (ref: 2018.7290)**

This document confirms approval by the DHPLG for the scheme.

***Key Document 6:* Capital Advance Agreement**

Capital Advance Agreement signed by Respond Housing association and Waterford City & County Council sets out the terms and conditions for funding and repayments.

***Key Document 7*: Form LN200**

This form is submitted by WCCC to recoup monies from DHPLG.

**Section B - Step 4: Data Audit**

The following section details the data audit that was carried out for the ***Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association.*** It evaluates whether appropriate data is available for the future evaluation of the project/programme.

|  |  |  |
| --- | --- | --- |
| **Data Required** | **Use** | **Availability** |
| **Valuation Report** | Independent valuation | Yes |
| **Form LN008b** | Initial application by AHB to DHPLG | Yes |
| **Form LN005** | Outline of housing need, LA’s observations | Yes |
| **Approval from DHPLG** | Approval of application submitted under Form LN008b by AHB  | Yes |
| **Sustainable Communities Report** | Assessment of housing need in the area | Yes |
| **Capital Advance Agreement Continuation Agreement** | Agreements, which outline the terms and conditions of the scheme, between the AHB, Local Authority and the DHPLG. | Yes |
| **Chief Executive Order**  | CE No: 2019/237 | Yes |
| **Architect Certification** | Certification of works completed  | Yes |
| **Form LN200** | Recoup monies from DHPLG by WCCC | Yes |
| **Agresso FMS extract** | Review of payments/recoupment | Yes |
| **Internal Certification of Payments** | Certify/approve release of stage payments | Yes |

**Data Availability and Proposed Next Steps**

The main objective of this housing project is to provide good quality accommodation to households on the Council’s housing waiting list. This objective has been achieved. All relevant documentation is available and held on file. There is sufficient data to allow a comprehensive post project review.

**Section B - Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the ***Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond Housing Association*** 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 CALF scheme was introduced by the Department of Housing, Planning and Local Government. They are administered nationwide by local authorities in supporting Approved Housing Bodies in the delivery of social housing. These schemes would have been appraised by the Department. The requirements of the Public Spending Code were complied with in all completed stages of the project. There is sufficient data for a post project review to be completed on this project.

**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 is available. 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?**

All files and data were available for review by Internal Audit. Payments were certified and recoupment made in a timely manner. All properties have been allocated following nomination by Waterford City & County Council. A post project review should be completed.

**Section C: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Street Cleaning programme of expenditure.

**Summary of In-Depth Check**

This project is in compliance with the principles of the Public Spending Code.

The scheme is in accordance with national housing policy and addresses a social housing need in Waterford. Discussions between the approved housing body and the local authority around the requirement for this type of project took place. The project application was assessed by the Department and funding approval was given. All necessary forms were submitted to the Department as required. Evidence of ongoing communication between the key stakeholders i.e. DHPLG, Respond Housing Association and Waterford City & County Council was present. Key data was available to review that pertains to each of the stages of this project.

A post project review should be completed. This will allow an evaluation of achieving the project objectives, if the project was managed well and if anything could be done differently or better that would benefit future similar schemes.

1. https://www.gov.ie/en/publication/public-spending-code/ [↑](#footnote-ref-1)
2. Corporate Plan 2019-2024 Corporate Aim 3 [↑](#footnote-ref-2)
3. Litter Management Plan 2021-2024 [↑](#footnote-ref-3)
4. Litter Management Plan 2021-2024 [↑](#footnote-ref-4)
5. SHCEP – Guidance on CALF for AHB’s & Housing Authorities April 2016 [↑](#footnote-ref-5)
6. Department of Housing, Planning and Local Government. Analysis by the Office of the Comptroller and Auditor General. [↑](#footnote-ref-6)
7. SHCEP – Guidance note on CALF for AHB’s and Housing Authorities – April 2016 [↑](#footnote-ref-7)