



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

WATERFORD CITY & COUNTY COUNCIL

QUALITY ASSURANCE REPORT 2022

ISSUED BY

WATERFORD CITY & COUNTY COUNCIL

SUBMITTED TO THE NATIONAL OVERSIGHT AUDIT COMMISSION (NOAC)

IN COMPLIANCE WITH THE PUBLIC SPENDING CODE

MAY 2023

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: 29th May 2023

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

Appendix 2: Self-Assessment Checklist 1 – 7

Appendix 3: Quality Assurance In-depth Checks:

- Operation of the Fire Service – Current Expenditure programme
- CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City - Capital Expenditure project
- Active Travel – Capital Expenditure 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:

Step 1.

The Authority must compile a list of Inventories of all projects/services at different stages of the Project Life Cycle. The definition of the “Project Life cycle” is set out in the guidance from DPER: “The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. Projects vary in size and complexity, but all projects can be mapped to the following project lifecycle structure. There are six stages in the lifecycle:

- Strategic Assessment
- Preliminary Business Case
- Final Business Case (including design, procurement strategy and tendering)
- Implementation
- Review
- Ex-Post Evaluation

The current version of the PSC Guide reflects a revised lifecycle which better aligns with the realities of project delivery. The inventory should include all Capital and Current Expenditure projects/programmes/ capital grant schemes with an expected total lifecycle cost in excess of €0.5 million. In the report, projects/services are divided in to three categories namely:

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

Step 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.

Step 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 checklist templates are provided through the PSC document.

Step 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.

Step 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 ninth 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 €500,000.00 (separate excel document for inventory attached). The inventory list (Appendix One on Pages 13-16) is divided between revenue expenditure and capital expenditure and between three stages:

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

Expenditure being considered

Appendix one contains the details of 28 of projects/programmes of a value greater than €500,000.00 that Waterford City & County Council was considering during 2022. The total value of Revenue programmes is **€8,117,606** and the Capital projects total **€54,615,761**.

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 2022. Please note as of May 2023 these financial statements were unaudited. The total value of all these items of expenditure is **€457,359,998** of which **€133,205,837** relates to revenue expenditure and the balance being capital expenditure. The current expenditure relates to the normal day-to-day activities of the Council.

Expenditure that has recently ended

There are 19 items of expenditure which Waterford City & County Council deem as recently ended with a total value of **€64,046,563**

3. 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 were three procurements in excess of €10,000,000 during 2022 – this information can be found in the following location on the WCCC website:

<https://www.waterfordcouncil.ie/media/financial/reports.htm>

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. (**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 five areas by amounts greater than €500,000 during 2023. A review of current expenditure being considered took place by analysing the adopted budget for 2023 versus the budget for 2022.

There are no items to report under checklist 3 and 7 for Waterford City & County Council. These checklists deal with current expenditure in excess of €500,000 being considered in 2022 and being incurred during 2022 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 2022. 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 the Operation of the Fire Service and two capital projects – CALF Acquisition of 57 no. dwellings at Mount Neil, Waterford City and the Active Travel project. The in-depth review of these projects demonstrates a broad level of compliance with the principles of the Public Spending Code.

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

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. ¹On 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).

In November 2021, circular 25/2021 updated the Public Spending Code as it applies to guidelines for the External Assurance Process for Major Public Investment Projects. In March 2023, the Minister for Public Expenditure, National Development Plan Delivery and Reform informed Government of changes to the capital appraisal guidelines as part of package of significant actions aimed at enhancing delivery of the NDP. Circular 06/2023 outlines key changes to the Public Spending Code including an increase to thresholds for major projects and the requirements for major projects at different stages in the project lifecycle.

¹ <https://www.gov.ie/en/publication/public-spending-code/>

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:

- €8,534,647 Operation of the Fire Service

Capital:

- €24,000,000 Active Travel
- €14,451,666 CALF Acquisition of 57 no. dwellings at Mount Neil, Waterford City

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 2022 Report for Waterford City & County Council is **€584,139,929**.

The current expenditure project selected value of **€8,534,647** represents **6.04%** of the total current expenditure projects value of **€141,323,443** on the inventory.

The capital projects selected value of **€38,451,666** represents **8.68%** of the total capital projects value of **€442,816,486** 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.

Summary of In-depth checks

The following section presents a summary of the findings of the In-Depth Checks completed on (a) Current expenditure programme – ***Operation of the Fire Service*** and (b) Capital Projects - ***CALF Acquisition of 57 no. dwellings at Mount Neil, Waterford City*** and the ***Active Travel project***. The full in-depth reports are attached in Appendix 3.

1. Operation of the Fire Service – (Current Expenditure - Being Incurred)

Waterford Fire Service maintains round the clock emergency cover to protect life and property. The Fire Service covers the administrative areas of Waterford City & County Council. Agreements are in place with Cork County Council and Tipperary County Council to provide additional cover within County Waterford, as required. Waterford Fire Service reciprocates by covering areas of Cork and Kilkenny. Waterford Fire Service attends an average of 1,500 incidents per year. These include fires, road traffic collisions, automatic alarms, non-fire rescues and other special services.

Audit Opinion

The Fire service is administered nationwide by local authorities. Objectives and goals are outlined in key documents such as the Fire Operations Plan, WCCC's Annual Service Plan, Annual Budget and WCCC's Corporate Plan 2019-2024. Ongoing review of the programme and its objectives are provided for through monitoring of financial reports extracted from MS7 (financial management system), monthly reports to the Plenary council, reporting to the Transport, Infrastructure and Fire Strategic Policy Committee. Performance indicators are returned to NOAC for inclusion in the annual Performance Indicators report

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-financially, externally and internally. This programme complies with the principles of the Public Spending Code.

2. CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary Housing Association – (Capital Expenditure – Recently Ended)

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).

Funding for this project is 100% by the DHLGH under the capital advance programme. A capital advance payment, in the amount of €4,190,983, which represents 29% of the total CALF eligible capital outlay proposed of €14,451,666. The units provided under this scheme consist of 57 dwellings in total delivered in two phases. This consists of 1 x 2-bed dwelling (85m²), 50 x 3-bed dwellings (109- 122.5m²) and 6 x 4-bed dwellings (131m²). The development provides a good mix of dwellings in accordance with the need identified on the Council's waiting list.

Audit Opinion

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. DHLGH, Circle Voluntary 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. This project is in compliance with the principles of the Public Spending Code

3. Active Travel Project – (Capital Expenditure – Being Incurred)

The Department of Transport defines Active Travel as 'travelling with a purpose, using your own energy'. Walking, cycling, wheeling and using a non-motorised scooter to make journeys to work, school or the shops, for example, are all considered forms of Active Travel. Policies relating to recreational walking and cycling fall under the remit of other Government Departments, including the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, the Department of Health and the Department of Rural and Community Development (DRCD)².

Active travel infrastructure is infrastructure that enables commuters to travel under their own physical energy on their daily commute etc. It includes amongst other things footpaths, on

²www.gov.ie

and off road cycling routes, pedestrian and cycle friendly junctions and roundabouts. Some examples of what Active Travel looks like are:

- walking as part of a commute to work,
- cycling to the shop,
- scooting/roller skates to school etc

Walking or cycling for purely leisure purposes is not considered Active Travel. This is an important definition in respect to the funding model and the type of scheme that qualifies for funding. Active Travel is about changing the nature of our transport system to a sustainable model. Active Travel investment promotes cycling and walking over the use of the private car and programmes need to integrate with our public transport system for greater accessibility to services.

Audit Opinion

The Active Travel project is in the Expenditure Being Incurred category (Capital). 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 the review carried out by Internal Audit, this programme complies with the principles of the Public Spending Code.

Appendix 1 – Inventory 2022

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building	A01 - Maintenance/Improvement of LA Housing Units	€ 768,560	€ -	€ -	Annual programme	€ -	
Housing & Building	A07 - RAS and Leasing Programme	€ 1,914,050	€ -	€ -	Annual programme	€ -	
Housing & Building	Construction of 20 social housing units at Ballynaneashagh, Waterford - Rapid Delivery Scheme	€ -	€ 207,986	€ -	2023	€ 3,775,828	
Housing & Building	Acquisition of 50/51 Ballytruckle Rd, Waterford (former Garveys Bar) for redevelopment/construction of 17 housing units	€ -	€ 14,780	€ -	2025	€ 4,723,100	
Housing & Building	Traveller specific accommodation Greenroad, Waterford City	€ -	€ 27,957	€ -	2023	€ 1,084,311	
Housing & Building	Acquisition of site and adjacent warehouses for redevelopment and construction of housing units at Meeting House Lane, Waterford.	€ -	€ -	€ -	2025-2026	€ 1,113,000	
Housing & Building	Acquisition Part V of 6 dwellings at Cluain Larach, Knockenduff, Tramore.	€ -	€ 383,519	€ -	2023	€ 1,266,332	
Housing & Building	Acquisition of site with planning permission for 6 dwellings at Rossmore, Kilmacthomas, Co. Waterford.	€ -	€ 7,564	€ -	2024	€ 1,937,200	
Housing & Building	Acquisition of 7A O'Connell Street, Waterford city (buy and renew scheme)	€ -	€ 278,628	€ -	2023-2026	€ 1,952,538	
Housing & Building	Acquisition of 20 Parnell St, Waterford City, Buy/Renew	€ -	€ 24,992	€ -	2023-2026	€ 699,900	
Housing & Building	Acquisition of 15 Waterside, Waterford.	€ -	€ -	€ -	2026	€ 1,437,992	
Housing & Building	Acquisition of 19 units at Ormonde House, Dungarvan Turnkey Acquisition	€ -	€ 407,584	€ -	2023	€ 4,197,300	
Road Transportation & Safety	B04 - Local Road - Maintenance and Improvement	€ 2,085,414	€ -	€ -	Annual programme	€ -	
Development Management	D06 - Community & Enterprise Function	€ 2,651,054	€ -	€ -	Annual programme	€ -	
Development Management	D09 - Economic Development & Promotion	€ 698,528	€ -	€ -	Annual programme	€ -	
Development Management	URDF 2021 SCHEME : The Beach Tower Square	€ -	€ 1,242	€ -	2020-2024	€ 799,250	
Development Management	URDF 2021 SCHEME : O' Connell Street Public Realm	€ -	€ 19,242	€ -	2020-2024	€ 5,377,250	
Development Management	URDF 2021 SCHEME : The Presbytery	€ -	€ 97,221	€ -	2020-2024	€ 6,235,260	
Development Management	URDF 2021 SCHEME : 19 Sergeants Lane	€ -	€ 1,857	€ -	2020-2024	€ 1,563,500	
Development Management	URDF 2021 SCHEME : The Granary	€ -	€ 1,242	€ -	2020-2024	€ 1,899,300	
Development Management	URDF 2021 SCHEME : 8 Thomas Street	€ -	€ 1,242	€ -	2020-2024	€ 1,721,900	
Development Management	URDF 2021 SCHEME : 7 Clarendon Court, Penrose Lane	€ -	€ 1,242	€ -	2020-2024	€ 741,300	
Development Management	URDF 2021 SCHEME : New Street at Jenkins Lane	€ -	€ 1,642	€ -	2020-2024	€ 700,000	
Development Management	URDF 2021 SCHEME : Gateway Plaza	€ -	€ 1,242	€ -	2020-2024	€ 3,621,500	
Development Management	URDF 2021 SCHEME : Spring Garden Park	€ -	€ 1,242	€ -	2020-2024	€ 2,425,500	
Development Management	URDF 2021 SCHEME : 18 Lady Lane	€ -	€ 1,242	€ -	2020-2024	€ 3,683,500	
Development Management	Portlaw Community/Cultural Hub	€ -	€ 200,000	€ -	2022-2024	€ 1,230,000	
Development Management	Water sports activity facility development Ardmore and Tramore	€ -	€ 19,187	€ -	2022-2024	€ 2,430,000	
		€8,117,606	€ 1,700,853	€0		€ 54,615,761	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building	A01 Maintenance/ Imp of LA Housing	€ 6,543,258	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A02 Housing Assessment, Allocation and Transfer	€ 796,062	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A03 Housing Rent and Tenant Purchase administration	€ 522,975	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A04 Housing Community Development support	€ 567,611	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A05 Administration of Homeless Service	€ 6,315,691	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A06 Support to Housing Capital & Affordable Prog.	€ 877,871	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A07 RAS Programme	€ 11,526,895	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A09 Housing Grants	€ 2,055,298	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	Construction of 50 units An Garran Crobally	€ -	€ 213,038	€ -	2024	€ 2,116,469	€ 13,250,000	
Housing & Building	Acquisition of Mount Esker, Waterford	€ -	€ 2,657,743	€ -	2023	€ 3,276,305	€ 2,983,864	
Housing & Building	Energy Efficiency Retrofitting to Council Owned properties	€ -	€ 1,467,759	€ -	2020-2024	€ 1,467,759	€ 1,678,268	
Housing & Building	Construction of 65 social housing units at Ballygunner, Waterford City - Rapid Delivery Scheme	€ -	€ 2,115,389	€ -	2024	€ 3,597,255	€ 11,728,328	
Housing & Building	Acquisition of 62 Fountain St, 63 Fountain St (former public house), adjoining lands and outhouses at Ferrybank, Waterford	€ -	€ 168,012	€ -	2024	€ 662,558	€ 3,370,000	
Housing & Building	Acquisition of apartments 1-6 The Convent, Kilmacthomas, Co. Waterford Buy/Renew)	€ -	€ 632	€ -	2024	€ 871,144	€ 1,025,000	
Housing & Building	Acquisition of property at 29 the Glen, Waterford City (buy and renew)	€ -	€ -	€ -	2025	€ 161,689	€ 617,350	
Housing & Building	Affordable Housing Scheme - 25 dwellings at Deer Park Williamstown	€ -	€ 938,053	€ -	2023-2024	€ 938,053	€ 1,875,000	
Housing & Building	Lease of 9 Apartments at Three River Apartments, Cheekpoint, Co. Waterford Repair/Lease	€ -	€ 278,880	€ -	2023	€ 278,880	€ 530,007	
Housing & Building	Acquisition of 11/12 The Sycamores and 16,19,20,23,24 The Elms, Shandon Road, Dungarvan (Part V)	€ -	€ 246	€ -	2022-2023	€ 482,545	€ 1,713,578	
Housing & Building	Lease Property St Josephs, Manor Hill, Waterford city 71 units (Repair & Lease)	€ -	€ 3,762,149	€ -	2023	€ 3,762,149	€ 4,260,000	
Road Transportation & Safety	B01 NP Road - Maintenance and Improvement	€ 3,606,624	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B02 NS Road - Maintenance and Improvement	€ 999,840	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B03 Regional Road - Maintenance and Improvement	€ 8,325,392	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B04 Local Road - Maintenance and Improvement	€ 17,587,860	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B05 Public Lighting	€ 2,307,595	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B07 Road Safety Engineering Improvement	€ 759,807	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B09 Maintenance & Management of Car Parking	€ 1,349,044	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	B11 Agency & Recoupable Services	€ 2,714,619	€ -	€ -	Annual Programme	€ -	€ -	
Road Transportation & Safety	NTA Active Travel programme	€ -	€ 12,544,709	€ -	2020-2024	€ 17,891,037	€ 24,010,000	
Road Transportation & Safety	Footpath Programme - Metropolitan 2021/2022	€ -	€ 431,081	€ -	2021-2023	€ 468,391	€ 800,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Water Services	C01 Operation and Maintenance of Water Supply	€ 5,048,251	€ -	€ -	Annual Programme	€ -	€ -	
Water Services	C02 Operation and Maintenance of Waste Water Treatment	€ 1,630,774	€ -	€ -	Annual Programme	€ -	€ -	
Development Management	Mount Congreve Redevelopment	€ -	€ 5,792,468	€ -	18-24 months	€ 6,433,156	€ 6,693,135	
Development Management	Urban Animation "City of Lights" & Illuminated Dynamic time feature	€ -	€ 164,633	€ -	12 months	€ 167,549	€ 539,275	
Development Management	URDF 2021 SCHEME : Munster Express Printing Works	€ -	€ 1,226,112	€ -	2020-2024	€ 1,219,476	€ 6,928,000	
Development Management	URDF 2021 SCHEME : 25 /26 O' Connell Street	€ -	€ 379,651	€ -	2020-2024	€ 379,651	€ 4,435,000	
Development Management	URDF 2021 SCHEME : 7 Thomas Street	€ -	€ 125,472	€ -	2020-2024	€ 125,472	€ 1,179,000	
Development Management	URDF 2021 SCHEME : 16 - 18 Barker Place	€ -	€ 242,048	€ -	2020-2024	€ 242,048	€ 641,300	
Development Management	URDF 2021 SCHEME : Friary Square / Parade Quay Development /Central Hall & OPW Building	€ -	€ 579,749	€ -	2020-2024	€ 580,703	€ 4,952,625	
Development Management	URDF 2021 SCHEME : 22 Lady Lane	€ -	€ 280,653	€ -	2020-2024	€ 280,653	€ 585,000	
Development Management	Public Realm Tramore	€ -	€ 1,190,660	€ -	36 months	€ 4,868,280	€ 1,600,000	
Development Management	Redevelopment of North Quays	€ -	€ 6,098,012	€ -	2020-2026	€ 25,311,296	€ 207,478,303	
Development Management	LIHAF Gracedieu	€ -	€ 68,439	€ -	14 months	€ 2,850,243	€ 1,320,000	
Development Management	Cappoquin Regeneration Project	€ -	€ 469,967	€ -	18 months	€ 1,245,840	€ 1,610,000	
Development Management	Faite Ireland Destination Towns	€ -	€ 190,857	€ -	2022/2023	€ 422,422	€ 675,500	
Development Management	D02 Development Management	€ 1,259,756	€ -	€ -	Annual Programme	€ -	€ -	
Development Management	D03 Enforcement	€ 823,591	€ -	€ -	Annual Programme	€ -	€ -	
Development Management	D05 Tourism Development and Promotion	€ 1,939,005	€ -	€ -	Annual Programme	€ -	€ -	
Development Management	D06 Community and Enterprise Function	€ 8,745,605	€ -	€ -	Annual Programme	€ -	€ -	
Development Management	D09 Economic Development and Promotion	€ 12,627,876	€ -	€ -	Annual Programme	€ -	€ -	
Development Management	D11 Heritage and Conservation Services	€ 1,429,329	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	Public Lighting Energy Efficiency Project	€ -	€ 1,139,694	€ -	2020-2024	€ 1,252,713	€ 9,772,968	
Environmental Services	E02 Op & Mtce of Recovery & Recycling Facilities	€ 1,009,923	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E04 Provision of Waste to Collection Services	€ 652,220	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E05 Litter Management	€ 501,047	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E06 Street Cleaning	€ 3,531,427	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E07 Waste Regulations, Monitoring and Enforcement	€ 972,429	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E10 Safety of Structures and Places	€ 657,615	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E11 Operation of Fire Service	€ 8,534,647	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E15 Climate Change and Flooding	€ 894,751	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	Purchase of two new water tenders	€ -	€ 631,862	€ -	2022-2023	€ 631,862	€ 902,660	
Recreation & Amenity	F01 Operation and Maintenance of Leisure Facilities	€ 543,225	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F02 Operation of Library and Archival Service	€ 3,717,254	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F03 Op, Mtce & Imp of Outdoor Leisure Areas	€ 3,708,603	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F04 Community Sport and Recreational Development	€ 1,191,165	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F05 Operation of Arts Programme	€ 2,812,327	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F06 Agency & Recoupable Services	€ 799,698	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	H03 Administration of Rates	€ 1,597,659	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	H09 Local Representation/Civic Leadership	€ 1,721,218	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	Waterford Airport CPO	€ -	€ 1,465,290	€ -	2020-2026	€ 3,220,958	€ 7,000,000	
		€ 133,205,837	€ 44,623,257	€ 0		€ 85,206,554	€ 324,154,161	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/ Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building	Development 16 Social Hsg units Graigueshoneen Kilmacthomas	€ -	€ 594,037	€ -	2022	€ 3,708,973	
Housing & Building	Acquisition of 3 units at Bye Lane, Kilmacthomas	€ -	€ 134,489	€ -	2022	€ 855,990	
Housing & Building	Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond HA	€ -	€ -	€ -	2022	€ 3,801,524	
Housing & Building	Acquisition of 15 units at Bound's Court (phase 2) Waterford City (turnkey)	€ -	€ 2,429,633	€ -	2022	€ 2,694,741	
Housing & Building	CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City	€ -	€ 1,336,779	€ -	2022	€ 14,451,666	29% CALF
Housing & Building	CAS Construction: 10 Units at Wadding Manor, Ferrybank	€ -	€ -	€ -	2022	€ 2,116,909	
Housing & Building	Acquisition of 4 units at Main Street, Aghlish	€ -	€ 15,035	€ -	2022	€ 749,035	
Housing & Building	CALF Acq of 15 dwellings at Ormond Drive, Kilbarry, Waterford	€ -	€ 1,040,200	€ -	2022	€ 3,715,000	28% CALF
Housing & Building	CALF Acq of 27 dwellings Sli na Coille Tramore - Cluid	€ -	€ 1,760,321	€ -	2022	€ 6,277,042	28% CALF
Housing & Building	Acquisition of 4 Part V units - 126, 127, 128 & 129 Monksfield Abbeyside Dungarvan	€ -	€ 976,110	€ -	2022	€ 976,110	
Housing & Building	Acquisition of 4 Part V units 30 & 31, 32 & 33 Lighthouse Way, Dunmore East	€ -	€ 951,273	€ -	2022	€ 951,273	
Housing & Building	Development of Shandon Halting Site, Dungarvan	€ -	€ 505,555	€ -	2022	€ 505,555	
Housing & Building	Acquisition of 3 dwellings at Bracken Court, Old Tramore Road, Waterford. Part V.	€ -	€ -	€ -	2022	€ 609,197	
Housing & Building	Acquisition of 71, 75 + 76 Radharc Na Suire, Waterford Turnkey	€ -	€ 602,377	€ -	2022	€ 602,377	
Housing & Building	Acquisition of Part V 76, 77, 86, 88, 89, An Clochan Kilmeaden Co. Waterford	€ -	€ 156,690	€ -	2022	€ 1,030,374	
Road Transportation & Safety	WCURS (Waterford City Urban Renewal Scheme)	€ -	€ 2,090	€ -	2022	€ 13,580,486	
Development Management	LHAF scheme Kilbarry	€ -	€ 42,761	€ -	2022	€ 1,929,183	
Development Management	Acquisition of former KRM site	€ -	€ -	€ -	2022	€ 3,891,191	
Development Management	Acquisition & Demolition of North Quays	€ -	€ -	€ -	2022	€ 1,599,938	
Totals		€ -	€ 10,547,350	€ -	-	€ 64,046,563	

Appendix 2

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 specific Public Spending Code training.
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	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Project benefits and expected outcomes defined in initial business case for each project.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Business cases are required for all new capital projects
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes – depending on the financial scale of individual projects
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?	2	
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?	2	Risk mitigation is covered in the business case
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	Detailed briefs are prepared
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?	3	
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	Reviewed at each decision gate on individual projects
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?	n/a	no new areas of current expenditure in 2022
Q 3.2	Are objectives measurable in quantitative terms?	n/a	
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	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
Q 3.11	Was the required approval granted?	n/a	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	n/a	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	n/a	
Q 3.15	Have steps been put in place to gather performance indicator data?	n/a	

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	Yes reviewed monthly at steering group meetings
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Project in line with time schedule but budget / grant adjusted
Q 4.7	Did budgets have to be adjusted?	3	Yes – construction inflation forced budget changes
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.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	All budget cost changes agreed with the funding authority
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?	3	

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	Objectives are defined in Annual Service Delivery Plan adopted by the Council
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	Regular monitoring and checks on service quality. CRM system in place to track
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly review of operations
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?	2	Costs are budgeted & monitored versus budget benchmark, NOAC performance indicators.
Q 5.8	Are other data compiled to monitor performance?	3	Input to NOAC Performance Indicators, data to LGMA and VFM unit, Plenary meeting.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Regular review of effectiveness of various methods including mechanisation and work patterns
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Ongoing work with external agencies/use of NOAC indicators for the sector to evaluate relative performance

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	
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	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	
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	

Appendix 3

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	Operation of the Fire Service
Detail	Operation of the Fire Service (Sub Svc E11)
Responsible Body	Waterford City & County Council
Current Status	Expenditure Being Incurred
Start Date	January 2022 (ongoing annual expenditure)
End Date	December 2022 (ongoing annual expenditure)
Overall Cost	€8,534,647

Programme Description

Background

The fire service is operated at local authority level by 30 service delivery units. There are 218 fire stations throughout the country with 3,245 serving fire service personnel, of whom 1,206 are full time and 2,039 are retained (on a 24 hour basis). The duties carried out include:

- The provision of fire brigades
- Fire safety of the built environment
- Advice on fire safety including community fire safety.
- Petroleum Licensing under dangerous substances legislation
- Building Control including fire safety certificates
- Co-ordinating local authority preparations for major emergencies

Each local authority is designated as a fire authority and provides fire cover on a full time or on call basis (retained brigades) in its area. Arrangements have been made with adjoining authorities for the provision of fire cover. Regional Control Centers have been established that handle all fire directed 999 calls. The Exchequer provides capital funding towards the cost of providing fire stations, the purchase of fire appliances and emergency and rescue equipment, including communications equipment³.

Waterford Fire Service

Waterford Fire Service maintains round the clock emergency cover to protect life and property. The Fire Service covers the administrative areas of Waterford City & County Council. Agreements are in place with Cork County Council and Tipperary County Council to provide additional cover within County Waterford, as required. Waterford Fire Service reciprocates by covering areas of Cork and Kilkenny. Waterford Fire Service attends an average of 1,500 incidents per year. These include fires, road traffic collisions, automatic alarms, non-fire rescues and other special services.

³ Housing/gov.ie

Resources and Reporting Structure

At the end of 2022, the total number of Full Time Firefighters was **32** and Retained Firefighters was **83**.

The following is the reporting structure associated with Operation of the Fire Service

- Director of Service – Housing, Community and Emergency Services
- Chief Fire Officer
- Senior Assistant Chief Fire Officers
- Assistant Chief Fire Officers
- Station Officers
- Sub Station Officer
- Driver Mechanics
- Fire Fighters

This structure is further supplemented by a Brigade Mechanic, administrative staff and a caretaker.

Waterford Fire Service operates 10 fire stations as listed below. 9 stations are retained 1 station operates with a combined full time and retained staff. Full time personnel are based at Waterford Fire Station on a 24 hour 365 day basis. Retained personnel live and work within a reasonable distance of the fire station and are summoned to the station by alerter for emergency call outs. The full time station turns out to emergencies in approximately 1 minute with the retained stations turning out in approximately 5 minutes.

Each fire station is under the immediate command of a Station Officer with at least one Sub Station Officer or one Driver Mechanic to assist and deputise in their absence.

Fire stations are based at the following locations:

Waterford - Full time/ Retained Station

Dungarvan - Retained Station

Tramore - Retained Station

Kilmacthomas - Retained Station

Portlaw - Retained Station

Cappoquin - Retained Station

Lismore - Retained Station

Dunmore East - Retained Station

Ardmore - Retained Station

Tallow - Retained Station

Relevant Legislation

Fire Services Acts 1981 and 2003

The following are the main provisions:

- Gives local authorities various powers and responsibilities on fire matters.
- Gives fire authorities important firefighting functions and empowers them to assist at emergencies such as accidents, chemical spills, flooding etc.
- Introduces a comprehensive system of fire safety control of potentially dangerous buildings.
- Places a general duty on persons having control over certain premises to take reasonable care to guard against the risk of fire.
- Allows a fire authority to apply to the High Court for an order for the immediate closure of premises in certain circumstances.
- Gives fire authorities wide powers of inspection and strengthens the ancillary powers of a person in control at a fire or emergency.⁴

⁴ www.environ.ie/NDFEM

Section 26 of the Fire Services Act 1981 and 2003 states that

‘Each Fire Authority which maintains a Fire Brigade shall prepare (and, as occasion requires, revise) plans for fire and emergency operations showing the provisions made by it in respect of organisation, appliances, equipment, fire stations, water supplies and extinguishing agents, training, operational procedures and such other matters as may be relevant and for dealing with operations of an emergency nature under Section 25’. The making and revision of the plan is a reserved function under sub section 26 (3) of the Act. Waterford City Fire Service – Emergency Operations Plan and Waterford County Fire Rescue Service – Fire Emergency Operations Plan was presented at review. A WCCC Fire and Emergency Operations Plan is currently being drafted for the merged authority.

Operational Procedures

All operational procedures are determined by the Chief Fire Officer and are dependent on some or all of the following factors.

- (a) Area Risk Categorisations
- (b) Standard Operational Guidelines
- (c) Pre fire planning
- (d) Property and building inspections.
- (e) Planning levels and response times
- (f) Appliance and equipment strength

A suite of Standard Operational Guidelines sets out standard systems of safe work for fire service operations is in place (see next section).

Waterford City and County Council’s Policy and Procedure for the Management of Fire Service Operations

A variety of both national and local policies and procedures combine to influence the management of WCCC fire service operations. Some of these are listed below.

National Guidance		Circular Letters			National Standard Operational Guidance National Aides Memoire Circular Letters	
Local Policy Documents	Local Authority Safety Policy (Safety Statement)	FS Ancillary Safety Statement Local Risk Assessments	Resource Provision and Mgt Policy	Fire Service Training Policies & Procedures	Operations Policy Brigade Orders	Equipment Procurement Maintenance and Use Policy
Local operational guidance and procedures		Local Authority safe systems of work Local Authority Safety Management System		Annual Training Programme		Local SOPs Local SOGs Local Aide Memoires
Training Materials				Power point Lectures etc.		
Records	Review process for Safety Statement and Risk Assessments	Annual Budget	Training Records	Fire Reports	Maintenance Records	

Communications and Mobilisation – Munster Regional Communications Centre

Waterford Fire Service utilises Munster Regional Communications Centre (MRCC), Musgrave Street, Limerick to carry out its functions under the Fire Services Acts for the receipt of fire calls and dispatch of fire brigades. MRCC receives the calls from the 999/112 operator, establishes the necessary incident and address details and then mobilises the necessary brigade response. The Centre receives, transmits, records radio messages to/from the responding brigade and carries out any required actions such as mobilisation of additional resources, notification and requests to other agencies etc.

The Centre is provided by Limerick City & County Council on an agency basis and is controlled by the head of the National Mobilisation and Communications System working under the deputy Chief Executive of Limerick City and County Council. It should be noted that the Centre does not exercise a command function over the mobilised fire brigade.

In general mobilisation follows the sequence below:

- Incidents are passed to MRCC by the Emergency Call Answering Service
- An emergency alert is issued by MRCC to the relevant Fire Station/s. Alerts to firefighters pagers and signals to the stations are sent.
- Emergency alerts are directed by control room procedures and predetermined attendance sheets.
- Fire crews muster in the relevant stations and make their way to the incident outlined in a brief printed message
- Attending brigades remain in contact with MRCC throughout the incident giving status updates and requesting additional resources or other agencies.
- MRCC inform Rostered Senior Fire Officers of incidents where such notification is set down by the incidents pre-determined attendance sheet, by control room procedures or where an officer in charge requests such notification.

Incident recording

MRCC provide WCCC with daily reports of all emergency incident calls for the previous 24 hours. These reports outline the time at which the call was answered, the time the alert was sent and to which brigades, the time the brigades go mobile to the incident, the time brigades leave the incident and the time the brigade is at home station. In addition key radio messages back and forth outlining requests for resources, notifications to other agencies or RSFO and developing status of the incident are recorded in the reports. In addition each station fills a call record sheet after each incident outlining key information on the incident, equipment used, actions taken, extent of damage etc as well as personnel in attendance.

The combination of both the daily report and the call record sheet informs an overall Master Call Record Sheet and ensures all incidents are accounted and allow. The Master Call Record Sheet is further used for statistical and incident charging purposes.

Fire Service Charges

Pursuant to Section 35(3) of the Fire Services Acts 1981 and 2003 and the provisions of the Local Government (Financial Provisions)(No.2) Act, 1983 and the Local Government Financial Provisions Act, 2000 the following Fire Service charges will be levied by Waterford City and County Council in line with the 'Waterford Fire Service – Incident Charging Policy and Procedure'.

Incident Type	Charge
1 Domestic Fires and call outs (excluding item 3)	No charge
2 Chimney Fires	No charge
3 Automatic Fire Alarm (Domestic)	No charge for first call. All subsequent calls within 1 year - €250 per call.
4 Road incidents	€550 per hour
5 Special services	€550 per hour per brigade
6 Forest or woodland fire or fire endangering forestry or woodland	€550 per hour per brigade
7 All other fires and call outs not covered by the 1 to 6 above subject to a maximum of €5000 for hay barn fires and €10,000 of other incidents	€550 per hour per brigade

Fire Service Charges in Waterford are currently applied to all non-domestic incidents i.e. commercial fires, road traffic accidents, car fires, non-domestic automatic fire alarms (AFA) and some special services. The rate charged is €550 per crew per hour (or part thereof). Waterford Fire Service does not charge for Domestic Fires and Chimney Fires. There is a right of appeal for any fire service charge.

Major Emergency Management

A Major Emergency is any event which usually with little or no warning cause or threatens death or injury serious disruption of essential services or damage to property, the environment or infrastructure beyond the normal capabilities of the principle emergency services in the area in which the event occurs and requires the activation of specific additional procedures and mobilisation of additional resources to ensure an effective, coordinated response. Waterford City and County Council has a Major Emergency Plan in place. The Fire Service co-ordinates this response through staff training and the provision of a Local Co – Ordination Centre for use by the three principal response agencies i.e., Waterford City & County Council, An Garda Síochána and the Health Service Executive, the updating of the Major Emergency Plan and participation in the Regional Working Group.

Training

Waterford Fire Service provides for the efficient training of all ranks as required by Section 15 of the Fire Services Acts 1981 and 2003. Personnel joining the service attend a number of courses over a fixed period of time that are deemed to be Core Training, i.e. essential for all personnel to fulfil their role as fire-fighters such as recruit course, breathing apparatus wearing and compartment fire behaviour training. These primary courses are supplemented by additional training during the course of a career, along with training in specialist courses. Personnel at Officer Ranks also receive training particular to their role and rank.

Many of the courses are delivered in-house, however, at times it is necessary for personnel to attend courses at other Training Centres. The maintenance and enhancement of knowledge and skills is achieved through appropriate Refresher Courses, along with the regular on-station training during full time firefighters working shift or at drill nights once a week for retained firefighters.

Fire Service Training Group (FSTG)

The FSTG was established to meet the developing needs of the Fire Services Sector through the delivery of courses at the network of Regional Training Centres with the aim of provision of training to personnel working within the Fire Services. Alongside Fire Service personnel, WCCC's Training Officer sits on this group which meet regularly throughout the year.

Monitoring and Oversight

Within Waterford City and County Council, the Fire Service is part of the Housing, Community & Emergency Services Directorate.

- The Fire Service prepares a report for the Plenary meeting.
- Returns in respect of the NOAC Performance Indicators (F1, F2 and F3) are returned annually to NOAC.
- Training Needs Analysis carried out annually ensures that sufficient numbers of Firefighters are trained across a variety of specific areas
- WCCC's Training Officer and Fire Service representatives form part of the Fire Services Training Group (FSTG) to ensure monitoring, oversight and direct input into shaping existing training and future courses.
- Monitoring of expenditure versus budget is provided for by way of reports and extracts from MS7 (Financial Management System).
- The Fire service procures equipment and appliances through applicable national frameworks managed by the OGP ensuring value for money and procurement compliance is achieved.
- The Fire & Emergency Operations Plan sets out clearly policy and procedures.
- A suite of Standard Operating Guidelines (SOG's) is in place.
- Incident Report forms – following attendance at an incident is completed which are cross referenced to the MRCC call out sheets. These are subject to review by the Fire Service Officers.
- WCCC will partake in the new governance structure being put in place for the CTí project which includes the operation of MRCC.
- Waterford Fire Service, similar to most fire services, work on a cross multi agency basis with An Garda Síochána, National Ambulance Service and the HSE on a regular basis in areas such as training, major emergency planning/special training events etc.
- WCCC's Annual Service Plan contains specific objectives and actions for the fire service
- WCCC's Annual Report contains statistics by Directorate to include Fire Service activities which is published on the Council's website.

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 the review carried out by Internal Audit, this programme complies with the principles of the Public Spending Code

Section B - Step 1: Logic Model Mapping - Operation of the Fire Service

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ○ Provide an efficient fire and rescue service ○ To protect communities from fires and other emergencies, working with partner agencies & in accordance with national policies. 	<ul style="list-style-type: none"> ○ Annual Budget ○ Staffing/Equip/Vehicles ○ Training ○ Fire Safety Education ○ Station network ○ IT systems ○ Policies/Procedures – Keeping Communities Safe, Fire & Emergency Operations Plan, SOG's. 	<ul style="list-style-type: none"> ○ Attendance at Incidents ○ Maintenance of equipment/vehicles ○ Budget monitoring/Procurement compliance ○ Reporting monthly to Plenary and bi-monthly to Strategic Policy Committee. ○ Recruitment & Retention of Full time/Retained fire personnel ○ Delivery of Fire Awareness & Education to communities, schools etc. ○ Training – initial training and ongoing repeat/refresher training ○ Payroll tasks/Supplier Payment tasks ○ Fire Charges (Fire Service/Finance) – incident charging, appeals, invoicing and collection. ○ Participate in WCC's Care and Repair scheme. ○ Outdoor event planning, licensing petroleum stores, inspections, issuing fire certificates, building control. ○ Participate in MEM inter agency training/practice sessions. 	<ul style="list-style-type: none"> ○ Time taken to mobilise Fire Brigades in respect of fire/other emergency incidents. ○ No. of Call outs attended ○ Training hours completed ○ No. of Fire Safety inspections ○ No. of Fire Safety certificates issued ○ Payments and Payroll completed in given timeframes ○ Fire Charges Collection % ○ Cost of Fire Service per Capita 	<ul style="list-style-type: none"> ○ To protect lives, infrastructure and property from fire. ○ Provide greater awareness for the public around fire safety issues ○ Co-ordinate with the principal agencies for MEM purposes. ○ Achieve objectives set out in the Annual Service Plan, Corporate Plan and the Fire & Emergency Operations Plan.

Description of Programme Logic Model –

Operation of the Fire Service

Objectives:

Key objectives for the Fire Service:

- Provide an efficient fire and rescue service
- To protect communities from fires and other emergencies, working with partner agencies and in accordance with national policies.

Inputs:

The key inputs for the Operation of the Fire Service are:

- Annual Budget
- Staffing/Equipment/Vehicles
- IT systems (FSi/Core HPSS/MS7/BCMS)
- Station network
- Training
- Frameworks and Key Policies – NDFEM – Keeping Communities Safe, Fire & Emergency Operations Plan, SOG's.
- Fire Safety Awareness/Education in the Community

Activities:

- Attendance at incidents
- Day to day activities of running the service.(rotas, training etc)
- Budget v. expenditure monitoring to include procurement compliance.
- Various reporting requirements
- Delivery of Fire Awareness & Education to communities, schools etc
- Recruitment/Retention of Fire Service personnel
- Actively participate in WCCC's Care and Repair Scheme in areas for example such as provision of smoke alarms in homes of the elderly

Outputs:

- Time taken to mobilise Fire Brigades in respect of fire/other emergency incidents.
- No. of Call outs attended
- Training hours completed
- No. of Fire Safety inspections
- No. of Fire Safety certificates issued
- Payments and Payroll completed in given timeframes
- Fire Charges Collection %
- Cost of Fire Service per Capita

Outcomes:

- Protection of lives, infrastructure and property
- Achieve the objectives set out in the Annual Service Plan, Corporate Plan objectives in compliance with the Fire and Emergency Operations plan.
- Through education provide greater awareness for the public around fire safety issues.

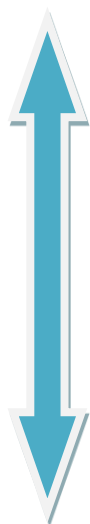
Section B - Step 2: Summary Timeline of Project/Programme

The following timeline sets out the Annual Planning and Review process for the Operation of the Fire service:

January 2022

Annual programme of expenditure

December 2022



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Operation of the Fire Service**

Project/Programme Key Documents	
Title	Purpose
WCCC Annual Budget	This sets out the financial budget for the operation of the Fire programme.
Financial Reports (FMS)	Reports available from MS7 to facilitate monitoring fire service expenditure versus budget.
WCCC Annual Service Plan	Sets out key objectives and goals for the year for the Fire service.
WCCC Corporate Plan 2019 - 2024	A multi annual plan setting out strategic objectives for all aspects including the Fire service.
Monthly Management Report to Plenary	Statistics and progress reports are provided to elected members monthly.
Fire Service Operational Plans	Waterford City Fire Service – Emergency Operations Plan Waterford County Fire Rescue Service – Fire Emergency Operations Plan. A WCCC Fire and Emergency Operations Plan is currently being drafted for the merged authority
CE Order No: WCCC 2022/1,759 (Procurement)	Part of the internal approval mechanism for the purchase of 2 new Water Tenders utilising OGP framework
NOAC Performance Indicators Report	Annual report capturing data on the Key Performance Indicators for the Fire service (F1-Cost per Capita of the Fire Service, F2 – Service mobilisation and F3 - Percentage Attendance Times at Scenes)
Keeping Communities Safe – A Framework for Fire Safety in Ireland	Issued by the NDFEM in February 2013 - strategy to ensure the safety of the public in their homes and other locations, as well as worker safety in providing emergency services.
Retained Fire Services in Ireland (gov.ie review)	A Review of Recruitment and Retention and the Future Sustainability of Service Delivery

Title	Purpose
Incident/Accident Reports (Safety Form 5)	Internal documents used to record/capture details of incidents/accidents for submission and review to the H&S Officer
Incident Charging Policy & Procedure	Waterford Fire Services policy (Sept 2021) setting out policy and procedures with regard to charging for incidents that the fire service personnel attend.
Chief Executive Order – Fire Charges	CE Order No: 2021/2,210 Fire Charges – internal approval mechanism
Incident Report Forms	Key document capturing all relevant details from each incident attended.
WCCC Major Emergency Plan	Key document setting out procedures, roles, responsibilities in the event of a major emergency
Risk Register	A critical document which ensures that risks are identified, assessed, categorised and mitigating factors are in place for reporting/monitoring purposes

-
- **Key Document No. 1: Annual Budget** – provides details of the budget approved for the Fire service for the year.
 - **Key Document No. 2: Financial Reports (FMS)** – this information extracted from the Agresso Financial Management System (MS7) provides ongoing data in relation to monitoring of expenditure versus budget.
 - **Key Document No. 3: Annual Service Plan** - sets out key actions for the Fire service on an annual basis. .
 - **Key Document No. 4: Corporate Plan** – 5-year plan outlining the strategic objectives to include the Fire service.
 - **Key Document No. 5: Monthly Management report to Plenary (CE)** - the Chief Executive’s Monthly Management report to Plenary is another key document. These reports provide an update to Elected Members on areas such as fire service activity i.e. number of call outs/false alarms, special services also number of fire safety certificates issued.
 - **Key Document No. 6: Fire Operations Plan** – these detailed documents set out background, legislative basis, operational procedures for the service. A WCCC Fire and Emergency Operations Plan is currently being drafted for the merged authority
 - **Key Document No. 7: CE Order No 2022/1,759** – A Chief Executive’s Order is part of the internal approval procedures used for the purchase of the two new Water Tenders – funded under the national allocation of new water tenders (OGP Framework used).
 - **Key Document No. 8: NOAC Performance Indicators Report** – Fire performance data is returned under PI references: F1, F2 and F3 (F1-Cost per Capita of the Fire Service, F2 – Service mobilisation and F3 - Percentage Attendance Times at Scenes). This data is a comparison tool. This information is subject to audit by NOAC
 - **Key Document No. 9: Keeping Communities Safe –(A Framework for Fire Safety in Ireland)** Issued by the NDFEM in February 2013 – ‘Keeping Communities Safe’ is about managing risk, addressing public safety improvement, incident reduction, response standards and service delivery structures for the decade ahead..
 - **Key Document No 10: Retained Fire Services in Ireland - A Review of Recruitment and Retention and the Future Sustainability of Service Delivery.** The aim of this review is to prioritise consideration of the issue of recruitment and retention in the sector and to detail the broader inputs impacting on retained fire services. This report provides an overview of the current arrangements of retained fire services in Ireland and analyses the challenges.
 - **Key Document No: 11: Incident/Accident Report forms (Safety Form 5)** – Internal forms used to capture details of incidents/accidents. These are reviewed within the fire service and submitted to the H&S Officer.
 - **Key Document No. 12: Waterford Fire Services Incident Charging Policy & Procedure** – Fire Charges are administered between the Fire Service and the Finance section. This document sets out the schedule of charges, non-chargeable incidents, various admin and review procedures, appeals procedure.
 - **Key Document No. 13: Chief Executive Order** – Internal approval mechanism Ref CE Order No 2021/2,210 Fire Charges.
 - **Key Document No 14: Incident Report Form** – a key document which captures all relevant incident details.
 - **Key Document No.15: Major Emergency Plan** – a key document setting out the roles, responsibilities, procedures, logistics for the principal agencies where a major emergency has been declared
 - **Key Document No. 16: Risk Register** – a critical document showing risks identified, assessed, categorised and mitigating factors for the Fire Service.
-

⁵ NDFEM – Keeping Communities Safe – A Framework for Fire Safety in Ireland 2013

Section B - Step 4: Data Audit

The following section details the Fire 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 against objectives	Yes
Financial Reports (MS7/Agresso)	Budget v. Expenditure monitoring	Yes
Monthly Management Report to Plenary (CE)	Update to Elected Members regarding progress on key areas	Yes
NOAC Performance Indicators report	Provides data for comparison purposes	Yes
Fire and Emergency Operations Plan	Review implementation/compliance	Yes
Risk Register	Identification, monitoring of risks	Yes

Data Availability and Proposed Next Steps:

There was sufficient data available to review the Operation of the Fire service.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Operation of the Fire service 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 Fire service is administered nationwide by local authorities. Objectives and goals are outlined in key documents such as the Fire Operations Plan, WCCC's Annual Service Plan, Annual Budget and WCCC's Corporate Plan 2019-2024. Ongoing review of the programme and its objectives are provided for through monitoring of financial reports extracted from MS7 (financial management system), monthly reports to the Plenary council, reporting to the Transport, Infrastructure and Fire Strategic Policy Committee. Performance indicators are returned to NOAC for inclusion in the annual Performance Indicators report. 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?

Two fire operational plans were presented during the course of this review. A merged Fire Operational Plan is currently being prepared for Waterford City & County Fire Service. The current report on the Retained Fire Services in Ireland may have an impact on how the retained service operates.

Section C: In-Depth Check Summary

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

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the operation of the Fire service 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 both annually and multi annually within the Annual Service Plans, Annual Budget and the Corporate Plan. The strategy for the service is set out in the Fire and Emergency Operational Plan. There is continuous monitoring and assessment of the programme – both financial, non-financial, internally and externally with regular reporting to Director of Services, monthly Plenary reports and the Strategic Policy Committee on a bimonthly basis. The service is subject to review by NOAC through the annual Performance Indicators process. The Fire Service was also subject to a review by the Value for Money Unit (LGAS). There is a clear framework in place nationally and locally through the various policies, circulars, SOG's, training courses and material and records maintained.

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

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City by Circle Voluntary Housing Assoc.
Detail	Capital expenditure on Social Housing Scheme – CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary Housing Assoc
Responsible Body	Waterford City & County Council (WCCC) Circle Voluntary Housing Association (AHB) Department of Housing, Local Government and Heritage (DHLGH)
Current Status	Expenditure Completed (Capital)
Start Date	2021
End Date	2022
Overall Cost	€14,451,666

Project Description

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 DHLGH under the capital advance programme. A capital advance payment, in the amount of €4,190,983, which represents 29% of the total CALF eligible capital outlay proposed of €14,451,666.

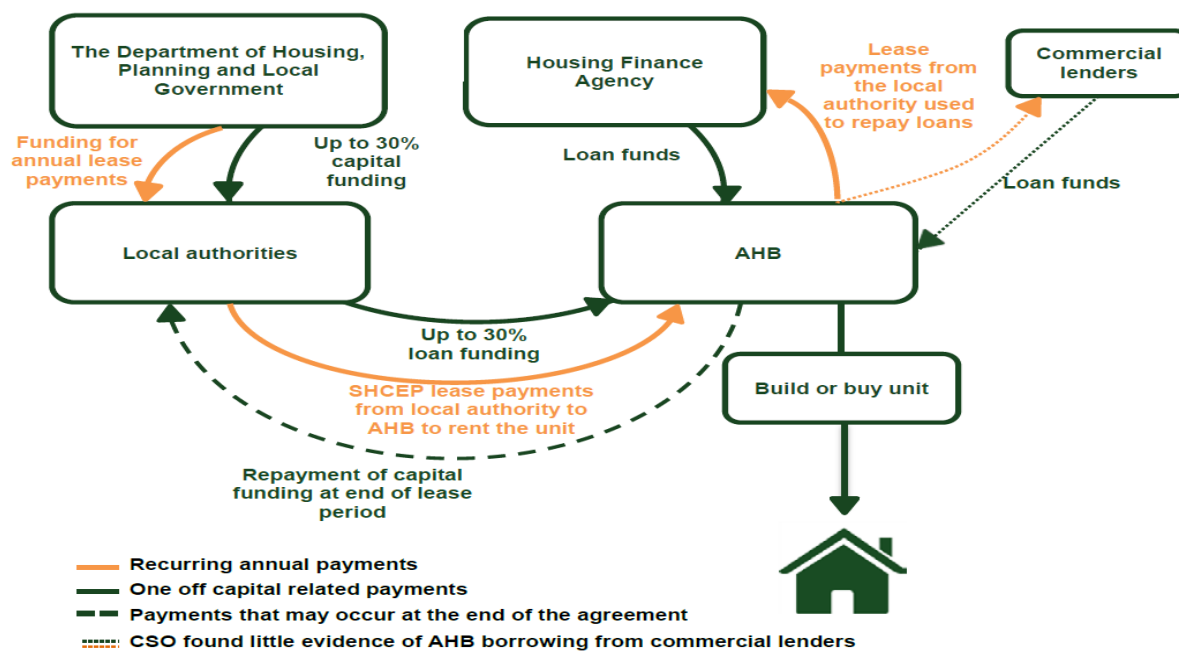
The project is subject to compliance with the terms of the CALF scheme set out in Circulars 18/2016, N3/2009 and Housing 31/2011. The project is being delivered under Housing for All guidelines as per Circular APH 3/2016 - Rebuilding Ireland - Identity and Usage. The approval is also subject to legal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

This scheme is an accelerated CALF scheme. ⁶“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 drawdowns 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. Drawdowns will be permitted as specific milestones are achieved amount approved for a specific project”.

⁶ SHCEP – Guidance on CALF for AHB's & Housing Authorities April 2016

Capital Advance Leasing Facility⁷

- 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.
- The balance of initial capital funding required may be from the AHB's own resources, finance from the Housing Finance Agency, or commercial lenders.



⁷ Department of Housing, Planning and Local Government. Analysis by the Office of the Comptroller and Auditor General.

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 3,971 approved applicants on the housing waiting list for Waterford City and County Council at the date of this application⁸, with a demand for different house sizes. This development will assist Waterford Council in meeting the ongoing demands for housing in the area.

The units provided under this scheme consist of 57 dwellings in total delivered in two phases. This consists of 1 x 2-bed dwelling (85m²), 50 x 3-bed dwellings (109- 122.5m²) and 6 x 4-bed dwellings (131m²). 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.

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.

⁸ September 2021

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for **CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary Housing Association.**

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ○ 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. 	<ul style="list-style-type: none"> ○ DHLGH Approval – Scheme/Funding. ○ Capital Advance Payment at 29% ○ Agreements in place with Circle Housing Association, DHLGH and Waterford City & County Council. 	<ul style="list-style-type: none"> ○ Ongoing communication with Circle VHA and DHLGH ○ Signing of Capital Advance Agreements and Payment & Availability agreements ○ Certification/Processing of Payments/Recoupments ○ Allocation of units. 	<ul style="list-style-type: none"> ● Provide 57 no. units that meet the needs of the Council's housing list applicants. 	<ul style="list-style-type: none"> ○ Provide housing in accordance with Council's housing policy. ○ Reduce numbers of people on Waterford Council's housing list.

CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary Housing Association

Objectives:

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

Inputs:

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

Activities:

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

Outputs:

Delivery of 57 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 1: Logic Model Mapping

CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary Housing Association from inception to conclusion in terms of major project/programme milestones

July 2019	Part V Agreement	WCCC/Developer
May 2021	Valuation - Auctioneer	
January 2020	Planning Permission	Ref PD 19/611
September 2021	Sustainable Communities Assessment	Submitted to the DHLGH by Waterford City & County Council
September 2021	Form LN008b	Form submitted to DHLGH by Circle Voluntary Housing
September 2021	CALF Funding Approval (DHLGH)	(Ref : 2021.10866)
November 2021	Business Case Proposal	BP Ref No: 1218 - Internal WCCC document – sign off of project internally
November 2021	Chief Executive Order No 2021/2,716	Internal WCCC approval document
November 2021	Development Agreement	Circle HA/Developer
November 2021	Contract for Sale	Circle HA/Developer
November 2021	Capital Advance Agreement signed	WCCC and Circle VHA
November 2021	Invoice – Circle HA	Invoice Ref: SI00000727 €1,336,779.10
December 2021	Stamp Duty Certificate	Revenue Commissioners
December 2021	Invoice – Circle HA	Invoice Ref: SI00000719 €1,445,166.60
December 2021	Form LN200	Claim to DHLGH €1,445,166.60 (claim 1)
January 2022	Payment & Availability Agreement	WCCC and Circle HA
March- April 2022	Invoice – Circle HA	Invoice Ref(s):SI00000812/1152 €1,336,779.10/€72,258.02
February – June 2022	Allocation of units	
October 2022	Form LN200	Claim to DHLGH €2,745,816 (claim 2)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the ***CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary 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	Circle VHA submitted this CALF funding application (form LN008b) to DHLGH to acquire a number of units using private finance and receive payments available under the current expenditure programme.
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	DHLGH approval (Ref:2021.10866)
Capital Advance Agreement	Agreement setting out the terms of the capital advance
Form LN200	Form used to recoup monies from DHLGH

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 Circle Voluntary Housing Association to DHLGH for approval of the project.

Key Document 3: 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 57 no. units, ensuring consistency of tenancy and supply for future needs.

Key Document 4: CALF Funding approval (ref: : 2021.10866)

This document confirms approval by the DHLGH for the scheme.

Key Document 5: Capital Advance Agreement

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

Key Document 6: Form LN200

This form is submitted by WCCC to make a claim to DHLGH.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the ***CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary 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 DHLGH	Yes
Approval from DHLGH (Ref: 2021.10866)	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 DHLGH.	Yes
Chief Executive Order	CE No: 2021/2,716	Yes
Form LN200	Recoup monies from DHLGH by WCCC	Yes
Agresso FMS extract	Review of payments/recoupments	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.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the ***CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City under the Accelerated Capital Advance Programme by Circle Voluntary 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 Department of Housing, Local Government and Heritage introduced the CALF scheme. The schemes are administered nationwide by local authorities in supporting Approved Housing Bodies in the delivery of social housing. The Department would have appraised these schemes. The requirements of the Public Spending Code were complied with in all completed stages of the 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 and recoupments made in a timely manner. Properties have been allocated following nomination by Waterford City & County Council.

Section C: In-Depth Check Summary

Summary of In-Depth Check

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. DHLGH, Circle Voluntary 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.

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

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	Active Travel Project
Detail	Active Travel
Responsible Body	Waterford City & County Council (WCCC) National Transport Authority (NTA)
Current Status	Expenditure Being Incurred (Capital)
Start Date	2021
End Date	2025
Overall Cost	€24m

Programme Description

The Department of Transport defines Active Travel as ‘travelling with a purpose, using your own energy’. Walking, cycling, wheeling and using a non-motorised scooter to make journeys to work, school or the shops, for example, are all considered forms of Active Travel. Policies relating to recreational walking and cycling fall under the remit of other Government Departments, including the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, the Department of Health and the Department of Rural and Community Development (DRCD)⁹.

Active travel infrastructure is infrastructure that enables commuters to travel under their own physical energy on their daily commute etc. It includes amongst other things footpaths, on and off road cycling routes, pedestrian and cycle friendly junctions and roundabouts. Some examples of what Active Travel looks like are:

- walking as part of a commute to work,
- cycling to the shop,
- scooting/roller skates to school etc

Walking or cycling for purely leisure purposes is not considered Active Travel. This is an important definition in respect to the funding model and the type of scheme that qualifies for funding. Active Travel is about changing the nature of our transport system to a sustainable model. Active Travel investment promotes cycling and walking over the use of the private car and programmes need to integrate with our public transport system for greater accessibility to services.

Active Travel Programme - Mission Statement

‘The Active Travel programme will pursue the development and delivery of high-quality walking and cycling facilities for use by people of all age groups in our every-day travel. The programme will proactively engage with the public, local interest groups, public service providers and public representatives to identify opportunities, developed ideas, deliver schemes and promote and encourage the use of these facilities in our day-to-day lives. The schemes delivered will aim to strengthen connections in communities, energise our public spaces and make walking and cycling attractive, safe and accessible to everyone. The Active Travel programme will seek to contribute to tackling climate change by providing the opportunity to use “green” and sustainable transport options and integrate scheme designs with new and existing public transport systems’¹⁰.

www.gov.ie

¹⁰ activetrave/waterfordcouncil.ie

Typical Active Travel projects

- Cycle Tracks (both on and off road) provision of an active travel mode of transport to work / education
- Footpaths / Walking Routes (including improved pedestrian crossings) connecting households to local services
- Permeability Schemes connecting residential development to local amenities, services, and to adjoining residential areas
- School Safety Measures provision of a safe active travel mode of transport to school for children

Funding¹¹

- The Department of Transport through the National Transport Authority (NTA) provide funding of Active Travel projects.
- In County Waterford, the 2022 expenditure for Active Travel was €12m.
- The current Programme for Government has committed €1.8billion over 5 years for Active Travel and Greenways i.e. c€360m / annum

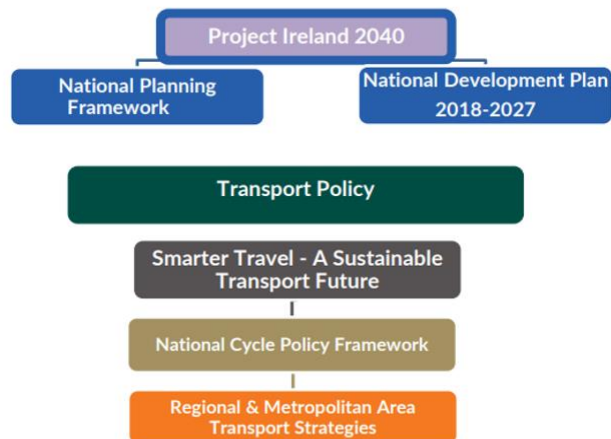
Project Monitoring and Oversight

1. **Programme Administration**¹² - The fund is part of the overall NTA Sustainable Transport Measures Grant (STMG) programme, which has been supporting the delivery of sustainable transport projects by local authorities since 2010. The projects within the programme will be managed under the NTA Project Approval Guidelines, with funding claims managed through the NTA Project Reporting System (PRS)/Capital Grant Management system. These processes underpin the governance of the programme and provide certainty to both the Local Authority as Sponsoring Agency and the NTA as Approving Authority regarding the funding and delivery of projects.
2. **Active Travel Team** –a Senior Engineer leads the Active Travel Team that is in place in WCCC. This team is part of the reporting structure of the Roads, Water and Environment Directorate.

¹¹ **Note:** Greenways are also funded by the Department of Transport but through Transport Infrastructure Ireland (TII).

¹² www.nta.ie

3. **Policies/Procedures** - A suite of policies and procedures are in place that underpin, align and support the objectives of the Active Travel project both at a national and local level namely:



- Active Travel Design Guidelines
- Design Manual for Urban Roads and Streets (DMURS)
- National Cycling Manual
- Permeability Best Practice Guide
- Waterford Metropolitan Area Transport Strategy
- Climate Action Plan
- WCCC City & County Development Plan

4. NTA Project Life Cycle

Figure 1 Phases of an NTA Project Life Cycle - Capital Investment



The above diagram (figure 1) sets out the NTA project life cycle which contains 7 gateways. The purpose of an NTA Gateway is to ensure that a project has met certain requirements before it can proceed to the next Phase. Requirements include a level of certainty achieved in relation to scope, cost, quality and time as well as value/benefits. As Approving Authority, the NTA requires that the Sponsoring Agency compile the necessary evidence to demonstrate the specific application of these guidelines to the project¹³.

¹³ NTA – project approval guidelines Dec 2020

5. **Cross department relationships** - the Active Travel team work closely with the Municipal District Engineers, General Service Supervisors, District Road crews, Trails officer, Climate Action team and other section staff representatives to deliver the projects at a local level in each of the three districts (Dungarvan/Lismore District Active Travel, Metropolitan District Active Travel and Comeragh District Active Travel).
6. **District & Plenary Council** – project updates are prepared and presented at the District and Plenary Council meetings. The Senior Engineer attends the Plenary and District meetings to discuss project progress.
7. **File management** – a comprehensive file structure is maintained on SharePoint by the Active Travel team which facilitates ease of access to folders for all relevant information. This file structure is set out in such a manner that it mirrors the stages/gateways which are required by NTA.
8. **Project management** – the expenditure for the various schemes is processed through the Council’s financial management system (MS7). A dedicated job coding structure has been created to capture all expenditure/grant recouplements for AT projects. This facilitates efficient monitoring of budgets and expenditure for the various schemes.
9. **PRS/Claim process** – claims are made on a quarterly basis using the NTA’s PRS capital grant management system. These claims are subject to audit by a number of bodies such as the NTA and the Local Government Audit Service.
10. **Oversight/Progress Report** – monthly reporting to the NTA on project progress provides key information to both the Active Travel team and the NTA.
11. **Public Consultation** – one of the key areas in achieving delivery of the AT project is the public consultation aspect. A dedicated page on the Council’s website contains details of upcoming schemes, providing information to include maps/drawings and an opportunity for the public to make submissions or observations.

Audit Opinion

The Active Travel project is in the Expenditure Being Incurred category (Capital). 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 the review carried out by Internal Audit, this programme complies with the principles of the Public Spending Code.

Section B - Step 1: Logic Model Mapping – Active Travel

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ○ Travelling with a purpose ○ Active travel infrastructure is infrastructure that enables commuters to travel under their own physical energy on their daily commute etc ○ Promotes cycling and walking <i>over the use of the private car</i> and programmes need to integrate with our public transport system for greater accessibility to services ○ To support the development of high-quality urban cycling and walking infrastructure outside of cities. 	<ul style="list-style-type: none"> ○ Funding ○ Active Travel is a Capital Investment Programme ○ Staff resources (Active Travel Team and Municipal Districts Roads Structure) ○ PRS system ○ Policy input ○ Stakeholder input 	<ul style="list-style-type: none"> ○ Design, communication, community liaison and construction oversight are key activities ○ Delivery of key programmes such as: <ul style="list-style-type: none"> ▪ Safe Routes to School ▪ Bus Priority ▪ Waterford City Bikes Scheme ○ Education ○ Awareness/ Promotion ○ All projects pre-approved by NTA and all S38's, Part 8's or public consultation documents are approved prior to release for public consultation ○ Promote permeability in new and existing residential areas ○ Monthly reporting to NTA 	<ul style="list-style-type: none"> ○ €12m in value of projects delivered in 2022 in WCCC ○ Change mindset of the commuter to choose active travel options over use of private car ○ A better informed public 	<ul style="list-style-type: none"> ○ Physical and mental health benefits ○ Quicker Journeys ○ Reduce Carbon emissions ○ Save Money ○ Safer Routes to Schools ○ Reduce Traffic Congestion ○ More Social interaction Benefits for the community

Description of Programme Logic Model – Active Travel project

Objectives:

The Active Travel Grants Programme funds important projects supporting strategic pedestrian and cyclist routes, access to schools, permeability links, urban greenways and some minor public transport improvement projects.¹⁴

Inputs:

Funding and Staff resources are the key inputs for the Active Travel project

Activities:

- Design, communication, community liaison and construction oversight are key activities
- Delivery of key programmes such as:
 - Safe Routes to School
 - Bus Priority
 - Waterford City Bikes Scheme
- All projects pre-approved by NTA and all S38's, Part 8's or public consultation documents are approved prior to release for public consultation
- Promote permeability in new and existing residential areas
- Payment of Suppliers, compliance with procurement procedures
- Meeting Contractors on site
- Claim and Recoupment procedures
- Project monitoring and reporting

Outputs:

- €12m in value of projects delivered in 2022 in WCCC
- Change mindset of the commuter to choose active travel options over use of private car
- A better informed public

Outcomes:

- Physical and mental health benefits
- Quicker Journeys
- Reduce Carbon emissions
- Save Money
- Safer Routes to Schools
- Reduce Traffic Congestion
- More Social interaction Benefits for the community

¹⁴ www.nationaltransport.ie

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

The following timeline sets out the Annual Planning and Review process for the Active Travel project:



January 2022

- Allocations and Project approvals
- Public Consultation/ Community engagement events for upcoming proposed projects.
- Responding to queries from the public and councillors.
- Meeting with District Engineers to plan work programmes for delivery of projects in the various districts
- Comply with procurement procedures for the various projects (as required)
- Engagement with Contractors (as required)
- Review and monitor budgets/expenditure
- Preparation of grant claims/process through PRS
- Receipt/Coding of NTA funds
- Prepare progress reports for District/Plenary meetings, NTA (monthly) and other stakeholders as required
- Plan and prepare budgets for upcoming projects.
- Partake in regular webinars/seminars from NTA on project requirements
- Promote and support initiatives such as Bike Week

December 2022

Section B - Step 3: Analysis of Key Documents

Project/Programme Key Documents	
Title	Purpose
Business Proposal Plan(s)	BP Ref(s): 1248/1250 and 1251. WCCC Internal business case proposals – internal project initial assessment/approval mechanism.
Waterford Master sheet	Project management tool capturing all stages of each AT scheme submitted monthly to the NTA for the purpose of project monitoring
Financial Reports (FMS)	Reports available from MS7 to facilitate monitoring expenditure versus budget and support claims.
Progress Reports to Municipal Districts/Plenary meetings	Progress reports are provided to elected members.
Project Appraisal & Approval Guidelines	Key document which sets out the appraisal and approval guidelines for AT projects.
NTA Approved Projects List	List of approved projects with a unique project identifier
NTA Remittance Advice	Confirmation of amounts recouped
Project Grant Application Forms	NTA form used to apply for funding allocation in respect of new projects.
Chief Executive Orders	Internal approval mechanism ensuring procurement compliance.
NTA Payment Run Schedule	Setting out key dates for submission, approval and payment of claims for AT schemes
Gateway specific requirements	<p>The following are some of the key documents that are required at various Gateways (Band 1 €0 to €0.5m, Band 2 €0.5m to €10m and Band 3 >€10m)</p> <ul style="list-style-type: none"> • Strategic Assessment Report (SAR) • Project Execution Plan (PEP) • Project Control Document (Key document used to manage and record progress for each stage in the delivery of the schemes). • Options Selection Report (Critical appraisal/assessment document providing the options of Doing Nothing, Do Minimum, Do Something)

Key Document No. 1: Business Case Proposal – internal initial assessment and approval mechanism.

Key Document No. 2: Waterford Master sheet – a comprehensive document which facilitates schemes to be tracked and progress monitored. This information is returned monthly to the NTA.

Key Document No. 3: FMS reports – monitor spending and budget allocations, provide a specific job coding structure, support claims made through PRS.

Key Document No. 4: Progress Report – Municipal/Plenary meetings – keeping elected members and public informed of progress on schemes, provide opportunity for discussion on specific schemes.

Key Document No. 5: Project Appraisal & Approval Guidelines – detailed NTA document which sets out the appraisal and approval guidelines for AT projects.

Key Document No. 6: NTA Approved Projects List – this is the list of approved projects from the NTA – each local authority receives this list.

Key Document No. 7: NTA Remittance advice – received by the local authority on foot of an approved grant claim from the NTA. This is cross referenced with claim made and used to inform receipting and coding in the FMS.

Key Document No. 8: Project Grant Application forms – completed by the local authority and submitted for each scheme

Key Document No. 9: Chief Executive Orders – used in the procurement compliance process for AT schemes e.g. appointment of contractors.

Key Document No. 10: NTA payment run schedule – setting out key dates for submission, approval and payment of claims.

Key Document No.11: A number of key documents such as the Strategic Assessment Report (SAR), Project Execution Plan (PEP), Project Control document and the Options selection report were viewed for a number of schemes at varying stages across the 3 bands. These are some of the key documents required by the NTA at the various Gateway/stages.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Financial Reports (MS7/Agresso)	Budget v. Expenditure monitoring	Yes
Project Grant Application forms	Apply for grant approval	Yes
NTA Approved Project listing	Confirms scheme approval and budget	Yes
NTA Monthly reporting	Provides project/spend update to the NTA	Yes
NTA Project Control Document	This document is used to manage and record progress for each stage in the delivery of the schemes.	Yes
NTA Remittance Advice	Track and record recoupments	Yes

Data Availability and Proposed Next Steps:

There was sufficient data available to review the operation of Active Travel project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the delivery of the Active Travel project 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)

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? This project was launched in 2021. Waterford Council did not spend the full allocation in 2021 due to not having the Active Travel team fully resourced which was rectified for 2022.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the delivery of the Active Travel programme of expenditure.

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the Active Travel project 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 both annually and multi annually in the approved project listing. There is continuous monitoring and assessment of the programme – both financial, non-financial, internally and externally with regular reporting to Director of Services, District and Plenary reports, monthly progress reports to the NTA and the Department.

There are areas which may pose challenges to the delivery of this project and this pertains to all local authorities including Waterford Council namely the capacity of the Irish construction industry in the current climate and the public perception and mindset of active travel. Active community engagement, information and education are the key activities in overcoming the challenges and changing public mindset. This programme complies with the principles of the Public Spending Code.