



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

WATERFORD CITY & COUNTY COUNCIL

QUALITY ASSURANCE REPORT 2023

ISSUED BY

WATERFORD CITY & COUNTY COUNCIL

SUBMITTED TO THE NATIONAL OVERSIGHT AUDIT COMMISSION (NOAC)

IN COMPLIANCE WITH THE PUBLIC SPENDING CODE

MAY 2024

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:

27th of May 2024

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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:

- Social Inclusion and Community Activation Programme (SICAP) – Current Expenditure
- Public Realm Tramore – Capital Expenditure

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 tenth 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 12-16) is divided between revenue expenditure and capital expenditure and between three stages:

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

Expenditure being considered

Appendix one contains the details of 28 of projects/programmes of a value greater than €500,000.00 that Waterford City & County Council was considering during 2023. The total value of Revenue programmes is **€14,395,040** and the Capital projects total **€57,180,491**.

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 2023. Please note as of May 2024 these financial statements were unaudited. The total value of all these items of expenditure is **€532,662,195** of which **€172,392,661** 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 23 items of expenditure which Waterford City & County Council deem as recently ended with a total value of **€47,471,216**.

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 four procurements in excess of €10,000,000 during 2023 – this information can be found in the following location on the WCCC website:

[Procurements over €10 million - Waterford City & County Council
\(waterfordcouncil.ie\)](https://www.waterfordcouncil.ie/procurements-over-10-million)

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 seven areas by amounts greater than €500,000 during 2024. A review of current expenditure being considered took place by analysing the adopted budget for 2024 versus the budget for 2023.

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 2023 and being incurred during 2023 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 2023. 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 Social Inclusion and Community Activation programme and the Public Realm Tramore capital project. The in-depth review of these projects demonstrates a broad level of compliance with the principles of the Public Spending Code.

During 2024, Director of Service's and project staff members will attend the Councils' Audit Committee to present and discuss the post project review on a sample of capital projects.

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

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. 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:

€7,606,717 Social Inclusion and Community Activation Programme

Capital:

€5,357,358 Tramore Public Realm project

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 2023 Report for Waterford City & County Council is **€651,708,941**.

The current expenditure project selected value of **€7,606,717** represents **4.07%** of the total current expenditure projects value of **€186,787,701** on the inventory.

The capital projects selected value of **€5,357,358** represents **1.15%** of the total capital projects value of **€464,921,240** 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 (MS 7)
- 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 – **Social Inclusion & Community Activation Programme** and (b) Capital expenditure – **Tramore Public Realm project**. The full in-depth reports are attached in Appendix 3.

Social Inclusion and Community Activation Programme (Current Expenditure - Being Incurred)

The Social Inclusion and Community Activation Programme (SICAP) 2018 – 2023 provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies. SICAP 2018 – 2023 is the successor programme to SICAP 2015 - 2017. A new programme is in place from 2024. SICAP is a social inclusion programme supporting communities and individuals. The task of Programme Implementers (PIs) is to reflect the broad scope of the programme in their actions and use programme funding to strengthen communities and improve people's lives.

SICAP aims to address high and persistent levels of deprivation through targeted and innovative, locally led approaches. It targets and supports those who are disadvantaged in Irish society and less likely to use mainstream services.

Audit Opinion

There is an appropriate structure to manage and monitor the SICAP scheme with assigned responsibility to deliver this programme. The Community section has a staff structure with clear roles and responsibility and a procedure manual in place for management of SICAP. The LCDC SICAP sub-committee has oversight of this programme. The Programme Implementer has a staff structure with clear roles, procedure manuals and a number of controls in place – where improvements to strengthen controls have arisen these have been communicated to Community section/P.I. There is a regular reporting structure in place to include monitoring and review of the performance indicators (KPI's) and budget management. The annual timetable to include mid-year and year-end review ensures continuous evaluation of the programme. This programme is subject to Department, LGAS and Internal Audit reviews. This programme complies with the principles of the Public Spending Code.

Tramore Public Realm – Capital Expenditure – completed

The vision for Tramore is to establish itself as the top seaside town in Ireland capitalising and developing all its assets; Tramore Bay, the magnificent beach, its ecologically unique dunes, cliff walks and historic town centre – an active, healthy, socially engaged environment for all its residents and visitors alike. The town is also seen as an attractive place to live with a healthy environment, good schools, well developed infrastructure and proximity to Waterford City job market. Much of the recent growth has evolved on both sides of the ring road and this is where much of the private housing, schools, services and convenience shopping are located

However the town centre has a number of challenges. This is due to the steep gradients on a sloping topography, a narrow road network of streets around the Main Street leading to confusing way finding, lack of connectivity to the beach area and poor parking options and availability. The location of much of the retail offer is at the mid/upper contour level which is seen to be difficult to access particularly by foot.

The town centre has no identifiable core, is surrounded by vacant sites, has no critical mass of retail and is not seen as a destination. The ambition is to reverse this donut effect. This project has a number of objectives to address this.

Audit Opinion

From review of the project documentation and through communication with those involved in the project, Internal Audit is satisfied that the objectives were clearly defined and outlined. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes. A post project review was undertaken to evaluate whether project objectives were met, to determine how effectively the project was run and to learn lessons to see if anything could have been done differently for future projects.

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

Appendix 1 – Inventory 2023

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	A05 - Administration of Homeless Services	€ 1,447,813	€ -	€ -	Annual programme	€ -	
Housing & Building	A06 - Support to Housing Capital Programme	€ 797,409	€ -	€ -	Annual programme	€ -	
Housing & Building	A09 - Housing Grants	€ 2,637,284	€ -	€ -	Annual programme	€ -	
Housing & Building	Acquisition of site and adjacent warehouses for redevelopment and construction of housing units at Meeting House Lane, Waterford.	€ -	€ 51,803	€ -	2025-2026	€ 1,113,000	
Housing & Building	Acquisition of 7A O'Connell Street, Waterford city (buy and renew scheme)	€ -	€ 2,133	€ -	2023-2027	€ 1,952,538	
Housing & Building	Acquisition of 20 Parnell St, Waterford City, Buy/Renew	€ -	€ 220,500	€ -	2023-2028	€ 699,900	
Housing & Building	Acquisition of 15 Waterside, Waterford.	€ -	€ 4,754	€ -	2027	€ 1,437,992	
Housing & Building	Acquisition of 19 units at Ormonde House, Dungarvan Turnkey Acquisition	€ -	€ 85,184	€ -	2024	€ 4,197,300	
Housing & Building	Acquisition of De La Salle Monastery Building, Patrick Street, Buy and Renew	€ -	€ 7,121	€ -	2027	€ 2,052,613	
Housing & Building	Acquisition of 21 Parnell Street, Waterford city under Buy and Renew	€ -	€ 492	€ -	2028	€ 799,222	
Housing & Building	Construction of 15 units at Vine Sq, Lwr Yellow Rd, Refurb of 14 Lwr Yellow rd, Waterford	€ -	€ 5,774	€ -	2027	€ 4,895,800	
Housing & Building	Acq. 0.2 Hectares at Glenville Centre, Dunmore Road, Waterford	€ -	€ 760,000	€ -	2029	€ 14,991,026	
Road Transport & Safety	B04 - Local Road - Maintenance and Improvement	€ 2,239,160	€ -	€ -	Annual programme	€ -	
Road Transport & Safety	Dungarvan to Youghal Pathfinder Project	€ -	€ 120,221	€ -	2025	€ 1,200,000	
Development Management	D06 - Community & Enterprise Function	€ 5,187,261	€ -	€ -	Annual programme	€ -	
Development Management	D09 - Economic Development & Promotion	€ 559,453	€ -	€ -	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	€ -	€ 4,763	€ -	2020-2024	€ 5,377,250	
Development Management	URDF 2021 SCHEME : 19 Sergeants Lane	€ -	€ 1,857	€ -	2020-2024	€ 1,563,500	
Development Management	URDF 2021 SCHEME : The Granary	€ -	€ -	€ -	2020-2024	€ 1,899,300	
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	€ -	€ 584	€ -	2020-2024	€ 700,000	
Development Management	URDF 2021 SCHEME : Gateway Plaza	€ -	€ -	€ -	2020-2024	€ 3,621,500	
Development Management	URDF 2021 SCHEME : Spring Garden Park	€ -	€ -	€ -	2020-2024	€ 2,425,500	
Development Management	URDF 2021 SCHEME : 18 Lady Lane	€ -	€ 4,347	€ -	2020-2024	€ 3,683,500	
Development Management	Portlaw Community/Cultural Hub	€ -	€ -	€ -	2022-2024	€ 1,230,000	
Development Management	Urban Regeneration Development Fund - Call 3	€ -	€ 164,575	€ -	2030	€ 1,800,000	
Environmental Services	E11 - Operation of Fire Service	€ 1,526,660	€ -	€ -	Annual programme	€ -	
Totals		€ 14,395,040	€ 1,436,592	€0		€ 57,180,491	

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	€ 11,142,916	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A02 Housing Assessment, Allocation and Transfer	€ 1,403,328	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A03 Housing Rent and Tenant Purchase administration	€ 1,023,658	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A04 Housing Community Development support	€ 674,635	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A05 Administration of Homeless Service	€ 8,233,957	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A06 Support to Housing Capital & Affordable Prog.	€ 1,280,961	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A07 RAS Programme	€ 12,510,176	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A08 Housing Loans	€ 1,323,780	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A09 Housing Grants	€ 2,616,784	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	Construction of 20 social housing units at Ballynaneashagh, Waterford - Rapid Delivery scheme	€ -	€ 5,273,184	€ -	2024	€ 5,694,462	€ 3,775,828	
Housing & Building	Acquisition of 50/51 Ballytruckle Rd, Waterford (former Garveys Bar) for redevelopment/construction of 17 housing units	€ -	€ 189,557	€ -	2025	€ 679,038	€ 4,723,100	
Housing & Building	Traveller specific accommodation Greenroad, Waterford City	€ -	€ 1,807,628	€ -	2023	€ 1,859,461	€ 1,084,311	
Housing & Building	Acquisition of 29/30 Manor Street, Waterford city under Buy & Renew	€ -	€ 8,083	€ -	2025	€ 362,044	€ 745,200	
Housing & Building	Acquisition of 38 Mayors Walk, Waterford city under Buy & Renew scheme	€ -	€ 123,040	€ -	2025	€ 413,040	€ 551,500	
Housing & Building	Construction of 50 units An Garran Crobally	€ -	€ 3,597,966	€ -	2025	€ 3,597,966	€ 12,599,896	
Housing & Building	Energy Efficiency Retrofitting to Council Owned properties	€ -	€ 572,261	€ -	2020-2024	€ 2,034,020	€ 3,101,436	
Housing & Building	Energy Efficiency Retrofitting Upgrade	€ -	€ 1,545,433	€ -	2020-2024	€ 1,543,433	€ 8,305,875	
Housing & Building	Construction of 65 social housing units at Ballygunner, Waterford City - Rapid Delivery scheme	€ -	€ 7,733,841	€ -	2024	€ 9,587,615	€ 13,860,564	
Housing & Building	Acquisition of site with planning permission for 6 dwellings at Rossmore, Kilmacthomas, Co. Waterford.	€ -	€ 4,426	€ -	2026	€ 196,990	€ 1,937,200	
Housing & Building	Acquisition of 62 Fountain St, 63 Fountain St (former public house), adjoining lands and outhouses at Ferrybank, Waterford	€ -	€ 1,462,255	€ -	2024	€ 2,124,813	€ 3,370,000	
Housing & Building	Acq 8-11 & 17-26 Cois Inbhir, Dungarvan - (Turnkey)	€ -	€ 3,501	€ -	2024	€ 493,617	€ 5,034,897	
Housing & Building	Acquisition of apartments 1-6 The Convent, Kilmacthomas, Co. Waterford (Buy/Renew)	€ -	€ 56,044	€ -	2026	€ 927,188	€ 1,025,000	
Housing & Building	Kilbarry	€ -	€ 2,495,482	€ -	2024-2026	€ 2,495,482	€ 6,900,000	
Housing & Building	Acquisition of property at 29 the Glen, Waterford City (buy and renew)	€ -	€ 9,041	€ -	2025	€ 170,730	€ 617,350	
Housing & Building	Lease of 9 Apartments at Three River Apartments, Cheekpoint, Co. Waterford Repair/Lease	€ -	€ 25,259	€ -	2024	€ 304,140	€ 530,007	
Housing & Building	CALF Acq. 37 Dwellings, Brindle Close, Summerfields, Kilbarry, Co. Waterford by Respond Housing	€ -	€ 2,357,041	€ -	2024	€ 2,357,041	€ 2,609,429	

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
Road Transportation & Safety	B01 NP Road - Maintenance and Improvement	€ 3,768,139	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B02 NS Road - Maintenance and Improvement	€ 2,309,267	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B03 Regional Road - Maintenance and Improvement	€ 8,848,902	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B04 Local Road - Maintenance and Improvement	€ 23,899,748	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B05 Public Lighting	€ 2,594,549	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B06 Traffic Management Improvement	€ 645,818	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B07 Road Safety Engineering Improvement	€ 1,023,571	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B09 Maintenance & Management of Car Parking	€ 1,686,627	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B10 Supports to Roads Capital prog	€ 848,143	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B11 Agency & Recoupable Services	€ 3,760,490	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	NTA Active Travel programme	€ -	€ 4,986,544	€ -	2020-2024	€ 17,891,037	€ 24,010,000	-
Road Transportation & Safety	Footpath Programme - Metropolitan 2021/2022	€ -	€ 714,523	€ -	2021-2023	€ 1,182,913	€ 800,000	-
Water Services	C01 Operation and Maintenance of Water Supply	€ 6,725,642	€ -	€ -	Annual Programme	€ -	€ -	-
Water Services	C02 Operation and Maintenance of Waste Water Treatment	€ 2,137,068	€ -	€ -	Annual Programme	€ -	€ -	-
Water Services	C06 Support to Water Capital prog.	€ 610,017	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	Mount Congreve Redevelopment	€ -	€ 1,688,173	€ -	18-24 months	€ 8,121,329	€ 6,693,135	-
Development Management	URDF 2021 scheme : The Presbytery	€ -	€ 64,707	€ -	2020-2024	€ 161,928	€ 6,235,260	-
Development Management	URDF 2021 scheme : 7 & 8 Thomas Street	€ -	€ 88,725	€ -	2020-2024	€ 89,968	€ 1,721,900	-
Development Management	URDF 2021 scheme : 7 Thomas Street	€ -	€ 3,870	€ -	2020-2024	€ 129,341	€ 1,179,000	-
Development Management	URDF 2021 scheme : Munster Express Printing Works	€ -	€ -	€ -	2020-2024	€ 1,157,567	€ 6,928,000	-
Development Management	URDF 2021 scheme : 25 /26 O' Connell Street	€ -	€ 385,655	€ -	2020-2024	€ 765,306	€ 4,435,000	-
Development Management	URDF 2021 scheme : Friary Square / Parade Quay Development /Central Hall & OPW Building	€ -	€ 989,082	€ -	2020-2024	€ 1,569,785	€ 4,952,625	-
Development Management	URDF 2021 scheme : 22 Lady Lane	€ -	€ 23,771	€ -	2020-2024	€ 304,424	€ 585,000	-
Development Management	Redevelopment of North Quays	€ -	€ 53,159,247	€ -	2020-2026	€ 84,619,461	€ 207,478,303	-
Development Management	Cappoquin Regeneration Project	€ -	€ 33,836	€ -	18 months	€ 1,279,676	€ 1,610,000	-
Development Management	Dungarvan Digital Transformation Hub	€ -	€ 1,293,498	€ -	2022-2024	€ 1,293,498	€ 1,496,250	-
Development Management	Water sports activity facility development Ardmore and Tramore	€ -	€ 59,514	€ -	2022-2024	€ 78,702	€ 2,430,000	-
Development Management	Faite Ireland Destination Towns	€ -	€ 287,856	€ -	2024	€ 710,279	€ 675,500	-
Development Management	D01 Forward Planning	€ 1,037,242	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D02 Development Management	€ 2,190,111	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D05 Tourism Development and Promotion	€ 2,230,552	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D06 Community and Enterprise Function	€ 10,929,450	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D09 Economic Development and Promotion	€ 9,306,987	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D10 Property Management	€ 791,880	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D11 Heritage and Conservation Services	€ 1,821,386	€ -	€ -	Annual Programme	€ -	€ -	-

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
Environmental Services	Public Lighting Energy Efficiency Project	€ -	€ 1,808,552	€ -	2020-2024	€ 3,061,265	€ 9,772,968	
Environmental Services	E01 Operation, Maintenance & Aftercare of Landfill	€ 853,442	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E02 Op & Mtce of Recovery & Recycling Facilities	€ 1,085,166	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E04 Provision of Waste to Collection Services	€ 704,099	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E05 Litter Management	€ 777,867	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E06 Street Cleaning	€ 4,439,734	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E07 Waste Regulations, Monitoring and Enforcement	€ 1,333,036	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E10 Safety of Structures and Places	€ 893,195	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E11 Operation of Fire Service	€ 9,914,508	€ -	€ -	Annual Programme	€ -	€ -	
Environmental Services	E15 Climate Change and Flooding	€ 1,619,066	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F01 Operation and Maintenance of Leisure Facilities	€ 812,833	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F02 Operation of Library and Archival Service	€ 5,568,181	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F03 Op, Mtce & Imp of Outdoor Leisure Areas	€ 4,292,789	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F04 Community Sport and Recreational Development	€ 1,307,494	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F05 Operation of Arts Programme	€ 3,392,934	€ -	€ -	Annual Programme	€ -	€ -	
Recreation & Amenity	F06 Agency & Recoupable Services	€ 1,058,179	€ -	€ -	Annual Programme	€ -	€ -	
Agriculture, Education, Health and Welfare	G04 Veterinary Service	€ 614,284	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	H01 Profit/Loss Machinery Account	€ 713,157	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	H03 Administration of Rates	€ 3,404,032	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	H09 Local Representation/Civic Leadership	€ 1,676,699	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	H11 Agency & Recoupable Services	€ 556,182	€ -	€ -	Annual Programme	€ -	€ -	
Miscellaneous	Acquisition of Glanbia Maypark Lane Site	€ -	€ 1,940,355	€ -	2020-2026	€ 2,051,795	€ 1,495,000	
Miscellaneous	Waterford Airport CPO	€ -	€ 183,023	€ -	2020-2026	€ 3,403,980	€ 7,000,000	
Totals		€ 172,392,661	€ 94,974,973	€ 0		€ 162,713,334	€ 360,269,534	

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	Acquisition of Mount Esker, Waterford	€ -	€ 1,582,840	€ -	2023	€ 4,859,146	
Housing & Building	Acquisition Part V of 6 dwellings at Cluain Larach, Knockenduff, Tramore.	€ -	€ -	€ -	2023	€ 1,248,838	
Housing & Building	Acquisition of 55, 56, 59, 60 Radharc Na Suire Waterford	€ -	€ 700,552	€ -	2023	€ 777,167	
Housing & Building	Acq 37,38,39,40 The Meadows, Monksfield, Dungarvan, Co. Waterford PART V	€ -	€ 1,008,299	€ -	2023	€ 1,020,000	
Housing & Building	CALF Acq. 8 Units Knightswood Close, Williamstown Rd, Waterford by Circle Budget	€ -	€ 662,745	€ -	2023	€ 698,249	
Housing & Building	Acquisition Part V 76 77 86 87 88 89 An Clochan	€ -	€ 1,425,083	€ -	2023	€ 1,581,773	
Housing & Building	Acquisition of 7 units 22/23 Mary Street Dungarvan	€ -	€ 1,514,782	€ -	2023	€ 1,514,782	
Housing & Building	Affordable Housing scheme - 25 dwellings at Deer Park Williamstown	€ -	€ 938,053	€ -	2023	€ 1,875,000	
Housing & Building	Acq. of 7 Houses at Cul na Circe, Cappoquin, Co. Waterford	€ -	€ 910,000	€ -	2023	€ 1,626,900	
Housing & Building	Acquisition of 11/12 The Sycamores and 16,19,20,23,24 The Elms, Shandon Road,	€ -	€ 1,481,157	€ -	2023	€ 1,713,578	
Housing & Building	Lease Property St Josephs, Manor Hill, Waterford city 71 units (Repair & Lease)	€ -	€ 914,315	€ -	2023	€ 4,260,000	
Housing & Building	Acq. 1,3,4,10,12 Ormond Rise & 19 Ormond Drive,	€ -	€ 2,295,000	€ -	2023	€ 2,340,900	
Housing & Building	Acq. of 2 Part V units, 13 & 14 Garrai Broc, Crooke, Passage East, Co. Waterford	€ -	€ 623,561	€ -	2023	€ 632,400	
Housing & Building	CALF Acq. 9 Units Foxwood, Kilbarry, Waterford by Circle	€ -	€ 753,870	€ -	2023	€ 794,299	
Housing & Building	Repair & Lease - Wolf Tone Lane, Fairlane, Dungarvan	€ -	€ 640,000	€ -	2023	€ 640,000	
Road Transportation & Safety	Tournore Detention Pond	€ -	€ 786,010	€ -	2023	€ 786,010	
Road Transportation & Safety	Bilberry to City Centre Greenway Link	€ -	€ 3,886,840	€ -	2023	€ 10,861,221	
Development Management	Public Realm Tramore	€ -	€ 489,257	€ -	2023	€ 5,357,358	
Development Management	Urban Animation "City of Lights" & Illuminated Dynamic time feature	€ -	€ 1,431,316	€ -	2023	€ 1,598,866	
Development Management	URDF 2021 Scheme: 16 - 18 Barker Place	€ -	€ 815,502	€ -	2023	€ 1,057,550	
Water Services	Balami Cheekpoint Pier 2023	€ -	€ 454,772	€ -	2024	€ 454,722	
Water Services	Balami Passage East Harbour 2023	€ -	€ 869,797	€ -	2024	€ 869,797	
Environmental Services	Purchase of two new water tenders	€ -	€ -	€ -	2023	€ 902,660	
Totals		€ -	€ 24,183,751	€ -		€ 47,471,216	

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 roll out of sector wide training on updated code requirements
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?	3	
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	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	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
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	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 2023
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 as per the 4 stage process issued to the DHLGH.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	3	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.)?	N/A	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes as per the 4 stage process.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	Outputs are defined as part of the funding application process and agreed with the Department in advance of project delivery.
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	
Q 5.5	Are outcomes well defined?	2	
Q 5.6	Are outcomes quantified on a regular basis?	1	
Q 5.7	Are unit costings compiled for performance monitoring?	3	Each sub-project has an agreed budget, job-code and/or Op Code to allow for monitoring on a project-by-project basis
Q 5.8	Are other data compiled to monitor performance?	2	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 project progress reports are compiled and shared with the Department; Municipal District Councils, Council's Management Team.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

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	Yes, lessons learned were noted at team meetings and noted in Project Completion Reports as issued to the DHLGH.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	
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

Project No.: 1

Section A: Introduction

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

Programme or Project Information	
Name	Social Inclusion Community Activation Programme (SICAP)
Detail	Waterford City & County Council (WCCC) administers the programme on behalf of the Department of Community & Rural Development. A Programme Implementer (PI) delivers the scheme on behalf of WCCC and Waterford Local Community Development Committee (LCDC).
Responsible Body	Waterford City & County Council
Current Status	Expenditure Being Incurred
Start Date	2018
End Date	2023
Overall Cost	€7,606,717

Project Description

The Social Inclusion and Community Activation Programme (SICAP) 2018 – 2023 provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies. SICAP 2018 – 2023 is the successor programme to SICAP 2015 - 2017. A new programme is in place from 2024.

SICAP is a social inclusion programme supporting communities and individuals. The task of Programme Implementers (PIs) is to reflect the broad scope of the programme in their actions and use programme funding to strengthen communities and improve people's lives.

SICAP aims to address high and persistent levels of deprivation through targeted and innovative, locally led approaches. It targets and supports those who are disadvantaged in Irish society and less likely to use mainstream services. The programme has two goals:

Goal 1: Supporting Communities

To support communities and target groups to engage with relevant stakeholders in identifying and addressing social exclusion and equality issues, developing the capacity of local community groups and creating more sustainable communities.

Goal 2: Supporting Individuals

To support disadvantaged individuals to improve the quality of their lives through the provision of lifelong learning and labour market supports.

¹ SICAP Programme Requirements 2018 – 2022 version 1:1

Target Groups:

Recipients of supports from SICAP must belong to one (or more) of the following target groups:

Disadvantaged Children and Families	Disadvantaged Women
People living in Disadvantaged Communities	Roma
Disadvantaged Young People (aged 15 – 24)	Emerging Needs Group
People with Disabilities	Travellers
Lone Parents	The Disengaged from the Labour Market (Economically Inactive)
Low Income Workers/Households	
New Communities	The Unemployed

Funding approved from the Department of Rural and Community Development is allocated to Waterford LCDC. The LCDC then forward the funds to the P.I. (subject to satisfactory performance) to deliver the SICAP programme. The P.I enters all interventions undertaken onto the IRIS system allowing visibility on the P.I.'s performance. The SICAP coordinator/administrator enters details of all payments made to the P.I. to facilitate reporting.

POBAL previously performed the verification checks on this programme. During 2019 this task transferred to the Local Authorities. The approach on the implementation of these verification checks has varied from one local authority to another. Initially, in conjunction with Community section staff, Internal Audit designed and carried out a number of verification checks regarding the work of the P.I.

After a number of discussions with the Community Section, the following approach is in operation in Waterford Council. On a regular basis Community section staff, perform a series of management verification checks. The series of checks are based on the programme requirements. Findings from these checks are reported to the PI to address. During Covid 19 restrictions, the verification checks were carried out remotely.

During 2022, in respect of the Ukrainian Community Response, additional funding was allocated to the Programme Implementer. Each LDC/LCDC operating in areas where Ukrainian people settled were allocated a baseline of €20,000 with the remaining funding distributed proportionally based on the CSO arrivals data. Guidance on eligible costs directly relating to the implementation of SICAP supports to Ukrainians (salary and non-salary costs) with action costs being divided across the two goals where required was provided.

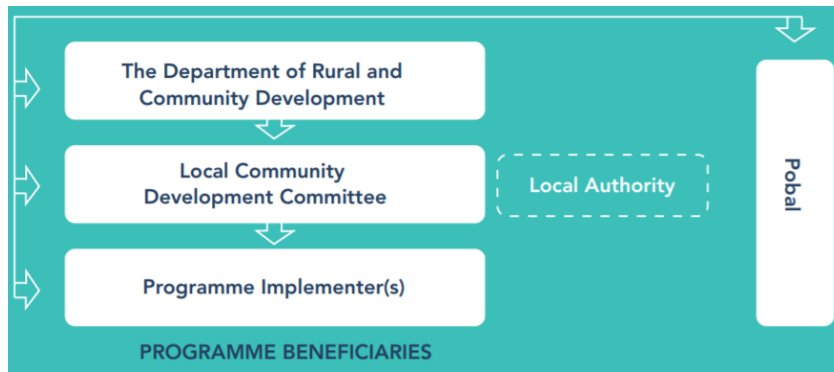
Other typical costs could include : -

- Salary for staff to work directly with this community
- Transport to and from activities
- Translation services or a translator
- English language supports in addition to existing services
- Events or initiatives to engage with the wider community
- Group development supports under Goal 1
- Counselling supports
- Voucher for food and clothes where deemed appropriate
- Costs associated with hubs or outreach centres specifically set up for Ukrainian refugees
- Any actions consistent with the existing programme requirements
- Small scale capital expenditure

A report produced by POBAL outlines in more detail the level/types of supports that was provided by PI's across the country (link to report here - <https://www.pobal.ie/app/uploads/2023/09/2022-SICAP-AR-FINAL-HI-RES-Logos-Aug-1.pdf>)

SICAP is audited annually by Internal Audit. The programme is also subject to review by LGAS (Local Government Audit Service, ESF Audit Authority and European Commission Auditors. The PI delivers a number of other programmes (outside of SICAP) and is independently audited.

Operating Structure of SICAP²



Information System (IRIS)

The Integrated Reporting Information System (IRIS) is a national system utilised to capture information, on both costs and activities, on the implementing of SICAP and for the purposes of monitoring progress. All P.I.s agreed to use this system as part of their SICAP contract and directly enter performance data. P.I.s, LCDC management/administrators, POBAL and DRCD access this information at varying levels of detail. The annual and mid-year progress reviews utilise this information.

² SICAP Programme Requirements document

Section B - Step 1: Logic Model Mapping - SICAP

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Tackle poverty and social exclusion at a local level • Forge partnerships between disadvantaged individuals, community organisations and public sector agencies • Address high and persistent levels of deprivation 	<ul style="list-style-type: none"> • SICAP Programme Requirements document provides guidance/clarification of scheme requirements • LCDC/SICAP sub-committee – monitoring/oversight • Community section - staff/resources/knowledge • Programme Implementer – staff/resources/knowledge • Department Funding. 	<ul style="list-style-type: none"> • Interviews with Beneficiaries • Assessing required interventions. • Assessing/approving/processing LCG/SE grant applications • IRIS data update • Monitoring KPI performance • Budget monitoring • Mid-Year/Year End reviews • Annual Planning • Update to LCDC SICAP sub committee • Arrange training courses • Follow up with beneficiaries after a specified time period (meet ESF exit requirements) • Promote SICAP in the community. 	<ul style="list-style-type: none"> • KPI's achieved • Case Studies • Regular reports to LCDC/SICAP Sub Committee/ Department • Create opportunities for people within the target groups to access additional training, educational supports to allow them to enter the labour market. • Assist Community groups & SE's to achieve their goals. 	<ul style="list-style-type: none"> • Work placements/Path to employment • Improve individuals lives • Skills/qualifications achieved by individuals • Reduce unemployment • Strengthen Community groups and enable to further develop within their community • Ongoing promotion of SICAP • Contribute to Ukrainian response

Description of Programme Logic Model – SICAP

Objectives:

The main aim of this scheme is to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.

Inputs:

The primary input to the programme is the funding provided by the Department of Community and Rural Development, this amounts to €1,120,415 p.a. (approx.) over the lifetime of the programme. Staff resources/knowledge from the Community section and the Programme Implementer are a key input also to this scheme. LCDC provide a monitoring/oversight role.

Activities:

There are a number of key activities carried out through the programme including:

- Interviews with Beneficiaries
- Assessing required interventions
- Assessing/approving/processing LCG/SE grant applications
- IRIS data update
- Monitoring KPI performance
- Budget monitoring
- Mid-Year/Year End reviews
- Annual Planning
- Update to LCDC SICAP sub committee
- Arrange training courses
- Follow up with beneficiaries after a specified period (meet ESF exit requirements)
- Promote SICAP in the community

Outputs:

There are two Key Performance Indicators used by the LCDC/Pobal to measure the P.I.'s performance:

KPI 1: Total number of LCGs (Local Community Groups) supported.

KPI 2: Total number of Individuals (15 years upwards) engaged under SICAP on a one-to one basis

Year	KPI 1	KPI 2
2018	66/66 = 100%	964/826 = 117%
2019	73/69 = 106%	886/867 = 102%
2020	65/65 = 100%	592/520 = 114%
2021	68/67 = 101%	897/867 = 103%
2022	66/65 = 102%	1024/953 = 107%
2023	83/79 = 105%	1240/953 = 130%

Performance is measured in terms of whether the Programme Implementer (Waterford Area Partnership) has met the minimum contract requirements (key performance indicators and administrative spend) which are both directly linked to financial remedies.³

Outcomes:

The envisaged outcomes of SICAP are to

- Tackle poverty and social exclusion in the most disadvantaged areas.
- Working at a local level with community groups and individuals, SICAP funding supports life-long learning, strengthens communities and helps people to become ready to enter employment.
- Providing practical guidance and support the programme helps disadvantaged people throughout the country to make progress in their lives and to realise their potential.

³ Remedies are applied on a fixed rate scale, depending on the level of non – achievement/non- compliance.

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

The following timeline sets out the Annual Planning and Review process for SICAP:

Annual Planning

October: Pobal issues planning and review guidelines and the indicative KPI targets and budgets (as informed by the Department) to LCDCs

LCDCs review the indicative KPI targets and amend (if required) by 15% either way.

LCDCs communicate indicative KPI targets, budgets, and submission process to the PI

November: The PI submits the annual plan

Late November/Mid December: Department announces the annual budget and the KPIs for each Lot once the national budget has been confirmed.

Pobal carries out a technical review of plans and provides feedback to LCDCs.

LCDCs then appraise their annual plan(s) and approve these in principle

February: Final approval by LCDCs once the annual performance review is completed

March: LCDCs submit annual reports to Pobal setting out LCDC learning and findings

Performance Reviews

Mid-Year Review: Covering the period 1st January – 31st May.
P.I. submission date of mid-June. LCDC Review completed by end of July.

Annual Review: Covering the period 1st June - 31st December. P.I. submission date of mid-January. LCDC Review completed by End of February.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of SICAP.

Project/Programme Key Documents	
Title	Details
SICAP – Programme Requirements	A document that sets out scheme details and programme requirements which must be complied with by the LCDC and the PI.
Funding Agreement	Signed agreement between LCDC and Programme Implementer setting out criteria to be met (contract format).
Beneficiary Forms to include Registration Forms, Personal Action Plans, and LCG Grant application forms.	Completion of forms to capture good quality/mandatory data and recorded to IRIS ensuring compliance with scheme requirements.
MS7 FMS - Financial Reports	Reports from FMS are used to monitor the amounts paid/ to each party i.e. Department and Programme Implementer.
LOT Cost Charge Report	Provides overview of budget versus out-turn for SICAP annual budget (IRIS report)
Mid-Year/End of Year Reports	To provide overview for LCDC and Department with regard to KPI's/Budget
Verification visit reports – Community Section	These reports are provided to the P.I. for action following a verification visit.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
KPI's/Targets	Measure compliance with scheme requirements	Yes
Beneficiary files – (Registration forms, Personal action plans, grant application forms etc)	Review backup documentation submitted against scheme requirements – cross check with IRIS.	Yes
Minutes – Board Meetings	Ensure appropriate approval procedures are in place.	Yes
Financial Reports from FMS - MS7 & PI's own systems	Measure level of expenditure being charged to relevant job codes.	Yes
Annual Planning timetable	Ensure Programme requirements are met at each stage	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for SICAP 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 Community & Rural Development introduced SICAP. The scheme is administered nationwide by local authorities with PI's (Programme Implementer) carrying out the daily operations of the scheme. The Department would have undertaken appraisal of the scheme.

Waterford Area Partnership administers the scheme on behalf of Waterford City & County Council/LCDC. The SICAP programme document sets out the requirements that are to be complied with.

This review found that Waterford City & County Council is adhering to the programme requirements in relation to SICAP. The scheme is in the implementation phase.

Oversight and monitoring of the scheme responsibility rests with Waterford LCDC and more specifically the SICAP sub-committee of the LCDC. Current membership consists of Chairperson/Mayor, Director of Service, Chief Officer – LCDC and representatives from a number of organisations such as PPN/Childcare/Community etc. The LCDC SICAP sub committee meets a number of times during the year. There is regular contact between the PI and the Community section staff.

On behalf of the LCDC, Community Staff perform regular verification checks at the offices of the PI where file management, content, adherence to programme rules etc are reviewed. The results of these verification checks are communicated to the P.I. for action.

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

Waterford City & County Council provides details to the Department regarding KPI's and budgetary information. There is sufficient information to evaluate the scheme.

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

The SICAP Programme Requirements document provides guidance to Community section staff and Programme Implementer. This document which contains scheme rules and eligibility was made available during the course of the review. The frequency of review by Internal Audit of the programme should be considered given the level of monitoring and oversight in place.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the SICAP scheme.

Summary of In-Depth Check

Internal Audit carried out an in-depth check of SICAP process in Waterford City & County Council.

- Internal audit met with staff working in this area – Community and Programme Implementation staff.
- Reviewed a sample of beneficiary files.
- Review of IRIS reports.
- Outline/walk through of a number of processes.
- Review compliance in a number of areas with regard to the programme requirements.

There is an appropriate structure to manage and monitor the SICAP scheme with assigned responsibility to deliver this programme. The Community section has a staff structure with clear roles and responsibility and a procedure manual in place for management of SICAP. The LCDC SICAP sub-committee has oversight of this programme. The Programme Implementer has a staff structure with clear roles, procedure manuals and a number of controls in place – where improvements to strengthen controls have arisen these have been communicated to Community section/P.I.

There is a regular reporting structure in place to include monitoring and review of the performance indicators (KPI's) and budget management. The annual timetable to include mid-year and year-end review ensures continuous evaluation of the programme. This programme is subject to Department, LGAS and Internal Audit reviews.

Internal Audit is satisfied that Waterford City & County Council is broadly compliant with the principles of the Public Spending Code in the administration of the Social Inclusion Community Activation Programme.

Quality Assurance – In Depth Check

Project No.: 2

Section A: Introduction

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

Programme or Project Information	
Name	Tramore Public Realm
Detail	Creation of a new and identifiable Town Centre and car park, including street furniture, public lighting, utility diversions and all other associated ancillary works.
Responsible Body	Waterford City & County Council
Current Status	Expenditure Ended
Start Date	2016
End Date	2023
Overall Cost	€5,357,358

Project Description⁴

Background

The vision for Tramore is to establish itself as the top seaside town in Ireland capitalising and developing all its assets; Tramore Bay, the magnificent beach, its ecologically unique dunes, cliff walks and historic town centre – an active, healthy, socially engaged environment for all its residents and visitors alike.

The town is also seen as an attractive place to live with a healthy environment, good schools, well developed infrastructure and proximity to Waterford City job market. Much of the recent growth has evolved on both sides of the ring road and this is where much of the private housing, schools, services and convenience shopping are located

However the town centre has a number of challenges. This is due to the steep gradients on a sloping topography, a narrow road network of streets around the Main Street leading to confusing way finding, lack of connectivity to the beach area and poor parking options and availability. The location of much of the retail offer is at the mid/upper contour level which is seen to be difficult to access particularly by foot.

The town centre has no identifiable core, is surrounded by vacant sites, has no critical mass of retail and is not seen as a destination. The ambition is to reverse this donut. There are a number of project objectives which are outlined in the next section.

Project Objectives

This project set out with a number of key objectives as follows:

- The creation of a ‘destination Town Centre’ mid-way up the Main Street, Tramore with high quality materials and street furniture which is easily identifiable.
- The establishment of a one way traffic loop surrounding the town centre allowing easy access and simplifying ‘way finding’.
- Construction of a new ‘off street’ 27 space car park on a vacant opportunity site.

⁴ URDF application

- The new town centre is to connect the residential areas to the north with the beach and amenity areas to the south. ,
- The acquisition and refurbishment of a property on Main Street (No.9) that will act as a catalyst for reinvestment and economic activity in the street and to promote town centre residential accommodation / ‘living above the shop’.
- Improve connectivity between the tourist/beach area and new ‘town centre’.

Note: Originally as referred to above, the intention of the project was to maintain one way traffic through the Main Street with only occasional street closures for special events. However, as a result of the Pandemic and the increase in outdoor street dining and activities, a full and permanent street closure was proposed and communicated to the public and traders via the Tramore Town Centre Management Group (TTCMG). Based on the overwhelming positive response, the new Public Realm section of Main Street has become fully and permanently pedestrianised.

Additional funding was sought and approved from the URDF fund as a number of additional areas of expenditure were incurred throughout the course of this project. It should be noted that the construction phase of this project was impacted by Covid 19. The Final Project Report outlines the following impacts:

- The inclusion of the Irish Water/Uisce Eireann (IW/UE) works added to the overall complexity and duration of the project. The ‘footprint’ of the project was increased and a lot of ‘unforeseeable ground conditions’ and ‘unchartered services’ were encountered which resulted in delays in commencing the Public Realm/Car Park elements of the project.
- During the IW/UE portion of the works, a separate design team/technical advisor was on site to ensure works quality as well as adjudicating/approving Change Orders/Claims associated with the water and wastewater elements of the works.
- Covid 19 – during the construction phase, the project was severely impacted by the Covid 19 pandemic, in line with government guidelines works on site were suspended / delayed for 12 weeks in total. During this period, careful communications with the businesses and public was required. The TTCMG played an important role here.

The table outlines the differences between the estimated and actual 'out-turn' costs.

PROJECTED COST SUMMARY:	ESTIMATED COST	ACTUAL COST
Design/Planning	€131,000.00	€350,286.69
Construction/Implementation	€2,349,055.35	€3,333,230.65
Construction/Implementation Supervision	-	€250,317.13
Land/Property Acquisition	€260,000.00	€264,863.50
Sculpture – S Burke	€70,000.00	€58,452.50
Refurbishment of Property – No. 9 Main St	350,000.00	€393,174.67
Ex Gratia Payments to Contractors	-	€37,454.55
Priest's Rd Junction works	-	€27,173.08
Other Costs – Utility co contributions	€50,000.00	€126,709.94
Professional Fees for No. 9 Main St	€10,000.00	€10,000.00
Other cumulative expenditure	€130,000.00	€154,526.20
TOTAL	€3,350,055.35	€5,066,242.91

- The increase in professional fees for the design/planning phase is as a result of the inclusion of the IW/UE works which increased both the footprint and complexity of the project. IW/UE funded the portion of the fees associated with their works as well as the additional costs during the construction phase. The increase in duration of the construction phase of the project also resulted in additional professional fees.
- As mentioned above, the original footprint and complexity of the job increased significantly once the IW/UE were included. The tendered value of the IW/UE works was €556,150 and the out-turn cost was €760,450 – an increase in €204,300. The increase in value was fully funded by IW/UE.
- Only €50,000 was allocated in the original budget for diversion of utilities this was unfortunately a significant underestimate as to the actual required contributions needed, in particular with ESBN, where €126,000 was the final out-turn cost.
- The original project budget did not allow for any site supervision staff for the construction phase, this may have been adequate prior to the inclusion of IW/UE works, however once these works were included, a full time Resident Engineer (RE) was necessary.
- The €984,000 increase in the construction costs are attributable to and as a result of the following:
 1. A number of changes/additional works requested by WCCC - €162,000
 2. IW/UE increase as mentioned above - €204,300
 3. Additional works as a result of utilities services (ESB, Eir, GNI) - €187,275
 4. Surface Water Drainage repairs - €68,100
 5. Prolongation and re-phasing of the works programme €131,660
 6. Ground Conditions & Other alterations / changes €230,500

Monitoring and Oversight⁵

- Waterford City and County Council is responsible for exercising appropriate cost control and to deliver the project in full compliance with the Public Spending Code and in respect of Capital Works, failure to comply would result in the withdrawal of URDF funding support.
- An experienced project team consisting of in-house resources including architectural, engineering, property management, community liaison and budget controller were put in place.
- Consultants were procured to complete the detail design work, to tender for contractors and service providers in line with government procurement guidelines.
- Consultants including Project Supervisor Design Phase to comply with Health & Safety legislation, Architects, Consulting Engineers and Cost Control Consultants were put in place.
- Clear achievable goals with a measurable set of actions, timeframe, budget and quality parameters were set out.
- Overall project plan giving overview, objectives, technical and managerial approach, schedule of activities, action plan and resources required. Project plan outlined the necessary contracts including investigations, overall budget and cashflow, any phasing proposed and program with milestones.
- Risk Register forming part of the project plan diarying all phases and outline of activities and level of hazard associated.
- Business Proposal in place to comply with Waterford City and County Council's internal approval and internal audit requirements.
- Project Manager appointed to oversee and liaise with in-house resource and external consultants, monitor budget, programme, project plan who reports to a WCCC Director of Services.
- Project team meet weekly with fortnightly report to Director of Services (DOS) and monthly reports to WCCC Management Team and Chief Executive. Internal Audit reviewed a sample of meeting minutes and reports.

⁵ RRDF Application

- Internal project team to manage land acquisition, site assembly, all statutory and regulatory compliance including Health & Safety, EU procurement directives and environmental requirements. This team liaise with local stakeholders, service providers and area engineers at all stages of the project.
- The project is subject to audit internally by WCCC's procurement and finance team.
- Completion and submission of regular Project Monitoring returns to URDF unit noted.

Audit Opinion

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

A post project review was undertaken to evaluate whether project objectives were met, to determine how effectively the project was run and to learn lessons to see if anything could have been done differently for future projects.

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

Section B - Step 1: Logic Model Mapping – Tramore Public Realm

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Create a more people orientated town centre • Transform town centre into a ‘destination’ • Create a new identifiable core with shared surface with good public realm linkages to the beach area • Implement a clear traffic and wayfinding solution • Additional off street parking 	<ul style="list-style-type: none"> • Dedicated Job code for capturing expenditure/recoupment on the FMS • Tramore Town Centre Management Group • URDF Funding • Traffic and pedestrian movement studies • Survey of vacant/opportunity sites • Town health check • Design Team • Irish Water/UE funding/staff resources • WCCC funding • WCCC project team • Purchase of Vacant building in a key location to encourage the “living over the shop” concept 	<ul style="list-style-type: none"> • URDF Application • URDF Claims/Recoupment process • Tramore Town Centre Management Plan • Project oversight and monitoring • Public Consultation • Tramore Town Centre Mgmt. Group engagement • Sign off/payment process to Contractors • Tender process – Design phase, Construction phase • Part 8 planning process • Refurbishment of No. 9 Main Street • Procurement of Artist/Sculpture 	<ul style="list-style-type: none"> • 1,000 sq m of high quality public realm • Pedestrian priority public realm • Way finding/clear traffic routes • 38 new and 170 additional car parking spaces • Improved access routes • Refurbished Main Street premises • Post Project Review 	<ul style="list-style-type: none"> • Increased footfall • Identifiable core town centre • Improve connectivity between beach and promenade areas to town centre • Boost commercial economy of the town centre • Improve road traffic layout and provides a parking solution • Revitalise town centre • A key element to long term vision for Tramore as a town of experiences • Catalyst for additional developments and initiatives

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

2015	Traffic Management Survey
April 2016	Design Phase
July 2016	Part 8 process
September 2016	Tender process for Design Team
February 2018	Part 8 completed
September 2018	Tramore Town Centre Strategy Document Published
January 2019	Procurement contract for the construction phase commenced
October/Nov 2019	Letter of intent/Acceptance – Main Contractor
November 2019	Dept. approval for Category A URDF funding
November 2019	State Body Agreement Irish Water/WCCC
November 2019	Claim 1 URDF €131,919
December 2019	Works commenced on site
April 2020	Claim 2 URDF €331,861
September 2020	Claim 3 URDF €413,575
November 2020	Claim 4 URDF €82,718
March 2021	Claim 5 URDF €136,989
November 2021	Claim 6 URDF €948,687
April 2022	Claim 7 URDF €502,497
July 2022	Construction Contract reached substantial completion
December 2023	Claim 8 URDF €135,537
December 2023	Declaration re Funding/Final Project Report/Statement of Expenditure

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the Tramore Public Realm project.

Project/Programme Key Documents	
Title	Details
Business Case Proposal – Tramore Public Realm	An internal approval document. This document sets out the background, benefits and justification, funding, risk and mitigation, tendering process, project timetable, deliverables, objectives, breakdown of expenditure, cashflow for this project. Specific job code to capture financial transactions is in place.
Tramore Town Centre Management Plan	The shared vision of the Tramore Town Centre Mgmt. Group and stakeholders which identifies and sets out strategic themes to be addressed such as vibrancy, presentation, retail offer, access and management.
URDF Application	Detailed application for URDF funding.
Project Out turn Report	Detailed report setting out project objectives, timelines, outstanding items, outcomes achieved, and lessons learned.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
URDF – Application Form	Detailed application for URDF funding.	Yes
URDF - Claim Forms	Completed/approved URDF Claim forms to recoup expenditure costs	Yes
MS7/FMS extracts	Capture expenditure/recoupments for project budget management	Yes
CE Orders	Internal approval mechanism	Yes
Business Case Proposal	Internal project approval mechanism	Yes
Minutes/progress reports	(minutes of) Technical meetings/Monthly progress meetings/Contractor progress reports/RE reports weekly	Yes
URDF Project Monitoring return forms	Project management tool to monitor project spend/recoupments	Yes
Post Project Evaluation Report	Funding/Project requirement	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Tramore Public Realm 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 delivery of the Tramore Public Realm project complies with the requirements of the Public Spending Code in all completed stages of the project. A post project review document has been completed.

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. There is a specific job code created to capture project expenditure on the Council's financial management system.

A post project review document has been prepared.

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

The Project Out turn document indicated the following lessons learned:

- Early engagement with Utility Companies to get as accurate as possible budget costs for diversions/undergrounding of services impacted by the project.
- Full time site supervision should be included as part of the design team's services.
- If engaging with IW/UE in advance of the works commencing, ensure that it is agreed with all parties that the Client's/Council's ER will issue the final determination of all Change orders/Claims associated with their works

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Tramore Public Realm.

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the Tramore Public Realm project. There are clear objectives set out for this project as outlined in this review. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes.

The project has realised its intended objectives as set out in the original funding application. The town of Tramore now has a clearly identifiable, attractive, safe, high quality central public realm area which is acting as a catalyst for the private sector to invest in adjacent businesses and properties.

During the construction phase and subsequently, 8 previously disused/abandoned properties have been refurbished to provide town centre living units and in addition 3 new businesses have set up and expanded. The acquired and refurbished property at 9 Main Street which was part of this project attracted strong interest on publication of an 'Expression of Interest' tender, which subject to planning is to become a high-quality restaurant.

During the April to September tourist season there has been a noticeable increase in footfall along Main Street with those who traditionally remained within the confines of the Beach/Amusement areas now venturing/ expanding into the town centre and utilising the various facilities and expanded offerings now available⁶.

A post project evaluation was undertaken outlining whether project objectives were met, determined how effectively the project was run and to learn lessons to see if anything could have been done differently for future projects.

Internal Audit is satisfied that Waterford City & County Council is in compliance with the principles of the Public Spending Code.

⁶ Project Out turn report