



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

WATERFORD CITY & COUNTY COUNCIL

QUALITY ASSURANCE REPORT 2021

ISSUED BY

WATERFORD CITY & COUNTY COUNCIL

SUBMITTED TO THE NATIONAL OVERSIGHT AUDIT COMMISSION (NOAC)

IN COMPLIANCE WITH THE PUBLIC SPENDING CODE

MAY 2022

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:

25/5/2022

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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 Library Service – Current programme
- Mount Congreve Redevelopment – Capital 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

Previous PSC guidance referenced a four-stage project lifecycle. 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 eighth 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 16-20) 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 35 of projects/programmes of a value greater than €500,000.00 that Waterford City & County Council was considering during 2021. The total value of Revenue programmes is **€9,420,405** and the Capital projects total **€87,279,490**.

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 2021. Please note as of May 2022 these financial statements were unaudited. The total value of all these items of expenditure is **€323,524,263** of which **€152,873,202** 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 7 items of expenditure which Waterford City & County Council deem as recently ended with a total value of **€24,496,688**

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 was one procurement in excess of €10,000,000 during 2021 – 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 four areas by amounts greater than €500,000 during 2022. A review of current expenditure being considered took place by analysing the adopted budget for 2022 versus the budget for 2021.

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 2021 and being incurred during 2021 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 2021. 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 Library service*** and the ***Mount Congreve Redevelopment*** project. The in-depth reviews of these projects demonstrate 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). 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:

- €2,847,329 - Operation of the Library Service

Capital:

- €6,693,135 – Mount Congreve Redevelopment

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

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 2021 Report for Waterford City & County Council is **€444,720,845**.

The current expenditure project selected value of **€2,847,329** represents **1.75%** of the total current expenditure projects value of **€162,293,607** on the inventory.

The capital projects selected value of **€6,693,135** represents **2.37%** of the total capital projects value of **€282,427,238** on the inventory.

As this is the final year of the three-review period the following table sets out inventory values and project values reviewed which demonstrates that the review percentages have been achieved for both Current and Capital expenditure (*3% Revenue projects and 15% Capital projects over 3 year period*)

Review Year	Current Inventory totals	Current programme values reviewed	Current % reviewed achieved	Capital Inventory totals	Capital project(s) value reviewed	Capital % reviewed achieved
2019	€139,757,594	€1,271,176	0.91	€269,077,689	€21,403,379	7.95
2020	€176,922,724	€3,957,964	2.24	€244,400,262	€13,798,633	5.65
2021	€162,293,607	€2,847,329	1.75	€282,427,238	€6,693,135	2.37
Percentages achieved:			4.90%			15.97%

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 programme – ***Operation of the Library Service*** and (b) Capital Project - ***Mount Congreve Redevelopment project***. The full in-depth reports are attached in Appendix 3.

Current expenditure: Operation of the Library Service

Within Waterford City and County Council, the Library Service is part of the Corporate, Culture, HR and IS Directorate and reports to the Director of Services. The City and County Librarian is on the Housing, Community, Culture, Recreation & Sport Strategic Policy Committee and is the Senior Executive with responsibility for Libraries, Culture and the Arts.

Returns in respect of the NOAC Performance Indicators (L1 and L2) are made annually. Monitoring of expenditure versus budget is provided for by way of reports and extracts from MS4 (Financial Management System).

The library service procures online resources through a national framework. This is managed by the LGMA (Local Government Management Agency). This relates to Online Resources such as E-Books: E- Audio Books: E-Magazines: Online Languages: E-Learning Courses: Online Newspapers

Audit Opinion

Internal Audit carried out an in-depth check of the operation of the Library 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 five-year strategy for the service is set out in the Library Development Plan 2017 – 2022. 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, quarterly District area meetings and to the Strategic Policy Committee on a bimonthly basis. The service is also subject to review by NOAC through the annual Performance Indicators process.

This programme complies with the principles of the Public Spending Code

Capital expenditure project: Mount Congreve Redevelopment project

The purpose of this project is “to raise the profile of Mount Congreve, Waterford City and County Council wish to open the gardens to the public on a permanent basis and to improve the facilities at the House so that it can be opened to the public for tours, exhibitions and special events”²

In Q3 2019, WCCC and Fáilte Ireland successfully applied to the RRDF for a grant of €3.726m 75% towards total estimated project costs of €4.968m. The Authority approved a grant of 12.5% (€625k) with WCCC providing the remaining 12.5%. A key part of the success of the application with the RRDF was that Failte Ireland agreed to be partners in the delivery of the project with WCC as the lead partner.

The vision was to transform a World Class Garden into a World Class Visitor Experience, ultimately attracting 150,000 site visitors per annum (from 46,000 in 2019). The specific deliverables proposed were:

² Architectural Heritage Impact Assessment

- Construction of a new visitor centre in the estate farmyard to accommodate food and beverage and retail space.
- Up-grade infrastructure to facilitate larger visitor numbers including access roads to the site, toilets, a new waste-water treatment facility and a new car/coach park.

Following the award of funding, WCCC appointed a full design team to the project. A more detailed investigation and design was carried out as normal as part of the design phase. This work indicated that building the visitor centre in the farmyard, as originally envisaged, would cost significantly more than originally costed. This increase was due to an underestimate on costs for flood prevention, demolition, conservation and rebuild works in the outline costings done for the RRDF application. Total project costs increased from €5m to €7.5 million.

Due to this significant cost increase but also taking into account an updated commercial plan for the site, and new consumer research which indicated the key focus of the site should be the gardens and not the visitor centre. Both Waterford City & County Council and Fáilte Ireland Executive decided that the original proposal was not a viable option and the cost of €7.5m based on the proposed design was not value for money. While the objectives of the project were still absolutely valid, the execution of the solution was examined by the steering group. Developing the visitor centre in Mount Congreve House was fully investigated and costed in detail.

- Mount Congreve House and Gardens were gifted to the State in 2011 by Ambrose Congreve and are owned by the Minister of Finance. The OPW control the property on behalf of the Minister and have given WCCC an 18-year lease . (At the end of this lease Mount Congreve will remain a State asset and there is every likelihood that the lease will be renewed.
- A project steering group has been established to oversee the project. This comprises of WCCC, Fáilte Ireland and Mount Congreve Trust. The steering group meets on a monthly basis and is charged with oversight of all elements of project delivery. WCCC as lead agency is ultimately responsible for ensuring all targets are met and that reporting to the Department is timely and in accordance with the conditions of the grant award.

- The Steering Group will have overall responsibility for delivering on:
 - Operational performance of the Global Gardens @ Mount Congreve Estate visitor attraction
 - Implementation of the long term-development plan for the Estate
 - Capital improvements works on the Estate
 - All expenditure outlined in the RRDF proposal Rural Regeneration & Development Fund Application Form
 - Monitoring of capital expenditure and project delivery against the agreed work schedule to ensure the project is completed on time, in budget and to a high standard
 - Submission of all reports to the Department of Rural and Community Development in a timely manner
 - Interim and Final Evaluation report
- A team of professionals contracted to advise on the capital works (Architect, Conservation Architect, Service Engineer, Quantity Surveyor, QS etc.)
- On a weekly basis, the Project Manager partakes in a progress meeting with the wider project team of the Economic Development Department in WCCC. This meeting provides updates and addresses problems arising at a more granular level, on a day-to-day basis.
- The Project Manager is responsible for preparing all tender documentation in accordance with the Public Spending Code requirements. The project manager recommends all payments, before being approved or rejected by senior management in WCCC.
- The Project Manager will be responsible for keeping financial records which will be available for evaluation, auditing and inspection. These will be held in WCCC Offices. This will enable full evaluation of the project

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 objectives to be met are outlined. Internal Audit recommends that the original business case proposal should be revisited and updated to reflect changes to the budget and/or objectives of the project. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes.

As construction work had not commenced on this project in 2021 (review period for this in-depth check), Internal Audit cannot evaluate compliance with implementation or post implementation stages of the Public Spending Code. It is important that procedures are in place to manage the project such as reporting procedures on milestones being met and budgets being adhered to referred to in the monitoring and oversight section of this review. I would recommend that a post project evaluation be carried out within a specific time to evaluate whether project objectives were met, to determine how effectively the project was run and to learn lessons for the future 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 2021

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	A07 - RAS and Leasing Programme	€ 2,341,073	€ -	€ -	Annual programme	€ -	
Housing & Building	Acquisition/Development of Land Glen/Bridge St for Social Housing	€ -	€ 9,137	€ -	2020-2024	€ 2,222,679	
Housing & Building	Acquisition of Mount Esker, Waterford	€ -	€ 264,395	€ -	18 months	€ 2,983,864	
Housing & Building	Construction of 20 social housing units at Ballynaneashagh, Waterford - Rapid Delivery Scheme	€ -	€ 65,301	€ -	Part 8 approved	€ 3,775,828	
Housing & Building	Acquisition of 50/51 Ballytruckle Rd, Waterford (former Garveys Bar) for	€ -	€ 1,660	€ -	2020-2022	€ 4,723,100	
Housing & Building	Traveller specific accommodation Greenroad, Waterford City	€ -	€ 1,952	€ -	24 months	€ 1,084,311	
Housing & Building	Acquisition of site and adjacent warehouses for redevelopment and construction of housing units at Meeting House Lane, Waterford.	€ -	€ 3,920	€ -	18 months	€ 1,113,000	
Housing & Building	Acquisition Part V of 6 dwellings at Cluain Larach, Knockenduff, Tramore.	€ -	€ 456,387	€ -	18 months	€ 1,266,332	
Housing & Building	Acquisition of 3 dwellings at Bracken Course, Old Tramore Road, Waterford. Part V.	€ -	€ 2,432	€ -	12 months	€ 616,150	
Housing & Building	Acquisition of 22 Lady Lane, Waterford City, (Buy and Renew Scheme)	€ -	€ 279,286	€ -	12 months	€ 1,109,925	
Housing & Building	Acquisition of site with planning permission for 6 dwellings at Rossmore, Kilmacthomas, Co. Waterford.	€ -	€ 185,000	€ -	18 months	€ 1,937,200	
Housing & Building	Acquisition of 7A O'Connell Street, Waterford city (buy and renew scheme)	€ -	€ 30,500	€ -	18-24 months	€ 1,952,538	
Road Transportation & Safety	B04 - Local Road - Maintenance and Improvement	€ 4,486,378	€ -	€ -	Annual programme	€ -	
Road Transportation & Safety	B11 - Agency & Recoupable services	€ 1,476,060	€ -	€ -	Annual programme	€ -	
Development Management	Mount Congreve Redevelopment	€ -	€ 633,226	€ -	18-24 months	€ 6,693,135	
Development Management	Urban Animation "City of Lights" & Illuminated Dynamic time feature	€ -	€ -	€ -	12 months	€ 539,275	
Development Management	URDF 2021 SCHEME : O' Connell Street Public Realm	€ -	€ -	€ -	2020-2024	€ 5,377,250	
Development Management	URDF 2021 SCHEME : The Beach Tower Square	€ -	€ -	€ -	2020-2024	€ 799,250	
Development Management	URDF 2021 SCHEME : The Presbytery	€ -	€ -	€ -	2020-2024	€ 6,235,260	
Development Management	URDF 2021 SCHEME : 19 Sergeants Lane	€ -	€ -	€ -	2020-2024	€ 1,563,500	
Development Management	URDF 2021 SCHEME : 25 /26 O' Connell Street	€ -	€ -	€ -	2020-2024	€ 4,435,000	
Development Management	URDF 2021 SCHEME : Munster Express Printing Works	€ -	€ -	€ -	2020-2024	€ 6,928,000	
Development Management	URDF 2021 SCHEME : The Granary	€ -	€ -	€ -	2020-2024	€ 1,899,300	
Development Management	URDF 2021 SCHEME : 8 Thomas Street	€ -	€ -	€ -	2020-2024	€ 1,721,900	
Development Management	URDF 2021 SCHEME : 7 Thomas Street	€ -	€ -	€ -	2020-2024	€ 1,179,000	
Development Management	URDF 2021 SCHEME : 7 Clarendon Court, Penrose Lane	€ -	€ -	€ -	2020-2024	€ 741,300	
Development Management	URDF 2021 SCHEME : 16 - 18 Barker Place	€ -	€ -	€ -	2020-2024	€ 641,300	
Development Management	URDF 2021 SCHEME : New Street at Jenkins Lane	€ -	€ -	€ -	2020-2024	€ 700,000	
Development Management	URDF 2021 SCHEME : Gateway Plaza	€ -	€ -	€ -	2020-2024	€ 3,621,500	
Development Management	URDF 2021 SCHEME : Friary Square / Parade Quay Development /Central Hall & OPW Building	€ -	€ 955	€ -	2020-2024	€ 4,952,625	
Development Management	URDF 2021 SCHEME : Spring Garden Park	€ -	€ -	€ -	2020-2024	€ 2,425,500	
Development Management	URDF 2021 SCHEME : 22 Lady Lane	€ -	€ -	€ -	2020-2024	€ 585,000	
Development Management	URDF 2021 SCHEME : 18 Lady Lane	€ -	€ -	€ -	2020-2024	€ 3,683,500	
Environmental Services	E15 - Climate Change and Flooding	€ 1,116,894	€ -	€ -	Annual programme	€ -	
Environmental Services	Public Lighting Energy Efficiency Project	€ -	€ 113,019	€ -	2020-2024	€ 9,772,968	
TOTALS		€ 9,420,405	€ 2,047,170	€ -		€ 87,279,490	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Expenditure Amount in Reference Year	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building	A01 Maintenance/ Imp of LA Housing	€ 8,521,685	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A02 Housing Assessment, Allocation and Transfer	€ 1,202,167	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A04 Housing Community Development support	€ 683,613	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A05 Administration of Homeless Service	€ 5,077,571	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A06 Support to Housing Capital & Affordable Prog.	€ 1,065,095	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A07 RAS Programme	€ 9,838,353	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A08 Housing Loans	€ 996,572	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	A09 Housing Grants	€ 1,390,967	€ -	€ -	Annual Programme	€ -	€ -	
Housing & Building	Energy Efficiency Retrofitting to Council Owned properties	€ -	€ 1,376,174	€ -	2020-2024	€ 1,376,174	€ 1,678,268	
Housing & Building	Acquisition of 4 units at Main Street, Aglish	€ -	€ 734,000	€ -	2022	€ 734,000	€ 748,680	
Housing & Building	CALF Acquisition of 57 Dwellings at Mount Neil, Waterford City	€ -	€ 2,781,946	€ -	2022	€ 2,781,946	€ 4,190,983	29% CALF
Housing & Building	Construction of 65 social housing units at Ballygunner, Waterford City - Rapid Delivery Scheme	€ -	€ 952,516	€ -	2022-2023	€ 1,218,916	€ 11,728,328	
Housing & Building	Acquisition of 69 units at Kilbarry, Waterford under the Accelerated Capital advance programme by Respond HA	€ -	€ -	€ -	2022	€ 3,801,524	€ 4,001,604	29% CALF
Housing & Building	CAS Construction: 10 Units at Wadding Manor, Ferrybank	€ -	€ 713,452	€ -	Q1 2022	€ 2,116,909	€ 2,116,909	
Housing & Building	Development 16 Social Hsg units Graigueshoneen Kilmacthomas	€ -	€ 2,803,148	€ -	Q1 2022	€ 3,097,337	€ 3,388,241	
Housing & Building	Construction of 50 units An Garran Crobally	€ -	€ 50,639	€ -	18 months	€ 1,903,431	€ 13,250,000	
Housing & Building	Acquisition of 62 Fountain St, 63 Fountain St (former public house), adjoining lands and outhouses at Ferrybank, Waterford	€ -	€ 99,480	€ -	24 months	€ 494,545	€ 3,370,000	
Housing & Building	Acquisition of apartments 1-6 The Convent, Kilmacthomas, Co. Waterford (buy and renew)	€ -	€ 870,514	€ -	12 months	€ 870,514	€ 1,025,000	
Housing & Building	Acquisition of property at 29 the Glen, Waterford City (buy and renew)	€ -	€ 161,689	€ -	Q4 2022	€ 161,689	€ 617,350	
Housing & Building	Acquisition of 15 units at Bound's Court (phase 2) Waterford City (turnkey)	€ -	€ 265,107	€ -	2022	€ 265,107	€ 2,692,800	
Housing & Building	Acquisition of 11/12 The Sycamores and 16,19,20,23,24 The Elms, Shandon Road, Dungarvan (Part V)	€ -	€ 482,299	€ -	2022	€ 482,299	€ 1,713,578	
Housing & Building	Acquisition of 15 Waterside, Waterford.	€ -	€ 238,037	€ -	2022	€ 238,037	€ 1,437,992	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme	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	€ 3,386,054	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B02 NS Road - Maintenance and Improvement	€ 6,296,421	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B03 Regional Road - Maintenance and Improvement	€ 7,986,322	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B04 Local Road - Maintenance and Improvement	€ 22,467,414	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B05 Public Lighting	€ 2,117,453	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B06 Traffic Management Improvement	€ 561,530	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B07 Road Safety Engineering Improvement	€ 672,899	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B09 Maintenance & Management of Car Parking	€ 1,532,239	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	B11 Agency & Recoupable Services	€ 3,776,585	€ -	€ -	Annual Programme	€ -	€ -	-
Road Transportation & Safety	NTA Active Travel programme	€ -	€ 5,346,328	€ -	2020-2024	€ 5,346,328	€ 5,346,328	-
Road Transportation & Safety	WCURS (Waterford City Urban Renewal Scheme)	€ -	€ 104,025	€ -	2020-2024	€ 13,580,486	€ 12,100,000	-
Water Services	C01 Operation and Maintenance of Water Supply	€ 6,599,083	€ -	€ -	Annual Programme	€ -	€ -	-
Water Services	C02 Operation and Maintenance of Waste Water Treatment	€ 2,134,914	€ -	€ -	Annual Programme	€ -	€ -	-
Water Services	C05 Admin of Group and Private Installations	€ 504,843	€ -	€ -	Annual Programme	€ -	€ -	-
Water Services	C06 Support to Water Capital Programme	€ 685,860	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	Public Realm Tramore	€ -	€ 1,665,774	€ -	36 months	€ 3,840,000	€ 1,600,000	-
Development Management	Acquisition & Demolition of North Quays	€ -	€ 13,431	€ -	24-36 months	€ 1,599,938	€ 2,700,000	-
Development Management	Redevelopment of North Quays	€ -	€ 4,749,417	€ -	2020-2024	€ 24,309,418	€ 78,900,000	-
Development Management	Bilberry to City Centre Greenway Link	€ -	€ 2,336,132	€ -	2020-2024	€ 2,947,692	€ 7,000,000	-
Development Management	Acquisition of former KRM site	€ -	€ -	€ -	2023	€ 3,888,783	€ 4,050,000	-
Development Management	LIHAF scheme Kilbarry	€ -	€ 54,146	€ -	18 months	€ 1,886,423	€ 3,389,500	-
Development Management	LIHAF Gracedieu	€ -	€ 596,533	€ -	14 months	€ 2,781,805	€ 1,320,000	-
Development Management	Cappoquin Regeneration Project	€ -	€ 775,873	€ -	18 months	€ 775,872	€ 1,610,000	-
Development Management	Faillte Ireland Destination Towns	€ -	€ 231,565	€ -	Q2 2022	€ 231,565	€ 675,500	-
Development Management	D01 Forward Planning	€ 828,669	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D02 Development Management	€ 1,951,026	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D03 Enforcement	€ 588,726	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D05 Tourism Development and Promotion	€ 1,707,924	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D06 Community and Enterprise Function	€ 2,723,474	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D09 Economic Development and Promotion	€ 8,043,602	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D10 Property Management	€ 609,247	€ -	€ -	Annual Programme	€ -	€ -	-
Development Management	D11 Heritage and Conservation Services	€ 1,096,815	€ -	€ -	Annual Programme	€ -	€ -	-

Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme	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	E01 Operation, Maintenance and Aftercare of Landfill	€ 508,439	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E02 Op & Mtce of Recovery & Recycling Facilities	€ 905,758	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E04 Provision of Waste to Collection Services	€ 689,613	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E05 Litter Management	€ 851,625	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E06 Street Cleaning	€ 4,034,345	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E07 Waste Regulations, Monitoring and Enforcement	€ 636,254	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E10 Safety of Structures and Places	€ 787,059	€ -	€ -	Annual Programme	€ -	€ -	-	
Environmental Services	E11 Operation of Fire Service	€ 8,904,598	€ -	€ -	Annual Programme	€ -	€ -	-	
Recreation & Amenity	F01 Operation and Maintenance of Leisure Facilities	€ 660,963	€ -	€ -	Annual Programme	€ -	€ -	-	
Recreation & Amenity	F02 Operation of Library and Archival Service	€ 4,980,691	€ -	€ -	Annual Programme	€ -	€ -	-	
Recreation & Amenity	F03 Op, Mtce & Imp of Outdoor Leisure Areas	€ 3,679,426	€ -	€ -	Annual Programme	€ -	€ -	-	
Recreation & Amenity	F04 Community Sport and Recreational Development	€ 1,236,046	€ -	€ -	Annual Programme	€ -	€ -	-	
Recreation & Amenity	F05 Operation of Arts Programme	€ 2,613,143	€ -	€ -	Annual Programme	€ -	€ -	-	
Recreation & Amenity	F06 Agency & Recoupable Services	€ 728,574	€ -	€ -	Annual Programme	€ -	€ -	-	
Agriculture, Education, Health and Welfare	G04 Veterinary Services	€ 722,059	€ -	€ -	Annual Programme	€ -	€ -	-	
Miscellaneous	H03 Administration of Rates	€ 13,671,724	€ -	€ -	Annual Programme	€ -	€ -	-	
Miscellaneous	H09 Local Representation/Civic Leadership	€ 1,449,849	€ -	€ -	Annual Programme	€ -	€ -	-	
Miscellaneous	H10 Motor Taxation	€ 765,913	€ -	€ -	Annual Programme	€ -	€ -	-	
TOTALS		€ 152,873,202	€ 27,402,225	€ -		€ 80,730,736	€ 170,651,061		

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 3 units at Bye Lane, Kilmacthomas		€ 721,500	€ -	2021	€ 721,500	
Housing & Building	Doyle Street Development	€ -	€ 760,195	€ -	2021	€ 1,694,131	
Housing & Building	Larchville infill 5 units	€ -	€ 1,152,801	€ -	2021	€ 1,454,776	
Housing & Building	Phase II Acq 20-65 Williamstown	€ -	€ 9,129,983	€ -	2021	€ 9,359,983	
Housing & Building	Acquisition of 8 units at the Courtyard, Morrison's Road, Waterford City (turnkey)	€ -	€ 1,555,615	€ -	2021	€ 1,555,615	
Housing & Building	Acquisition of 2 dwellings at Lighthouse Way, Dunmore East	€ -	€ 507,364	€ -	2021	€ 507,364	
Housing & Building	Energy Retrofitting	€ -	€ -	€ -	2021	€ 9,203,318	32% local funding
TOTALS		€ -	€ 13,105,958	€ -		€ 24,496,688	

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	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?	2	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	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	
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?	2	
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?	2	
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 2021
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?	2	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	
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.)?	2	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	2	

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Strategic objectives included in Corporate Plan. Specific objectives outlined in adopted Annual Service Plan.
Q 5.2	Are outputs well defined?	3	Required outputs clearly defined in the Annual Service Plan
Q 5.3	Are outputs quantified on a regular basis?	3	Outputs quantified on a monthly basis and reported to Council through monthly management reports. Outputs also reported under the NOAC Performance Indicator system.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly reviews of budget vs expenditure. Regular reviews of working methods, resources and new technologies. Comparisons made to previous years including unit costs, inputs etc.
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?	2	Regular meetings to plan, monitor and review/quarterly financial reporting. Also subject to external audit (LGA) and internal audit reviews
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	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?	N/A	Post-Project review completed
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Post-Project review completed
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Post-Project review completed
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Reviewed by Sanctioning Authority
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

Appendix 3

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Operation of the Library Service
Detail	Operation of the Library Service (sub service F0201)
Responsible Body	Waterford City & County Council
Current Status	Expenditure Being Incurred
Start Date	January 2021 (ongoing annual expenditure)
End Date	December 2021 (ongoing annual expenditure)
Overall Cost	€2,847,329

Programme Description

Background

Each local authority is responsible for managing and delivering the public library service in its administrative area. The Public Libraries Act 1855 provided the foundation for the development of public libraries in Ireland, empowering local authorities to levy rates for the provision of public library services. In 1947, An Chomhairle Leabharlanna was established under the Public Libraries Act – its functions included assisting and supporting local authorities and advising the responsible Minister on the strategic development of the public library service. These functions were transferred to Libraries Development, Local Government Management Agency in 2012. The Public Library Grants Scheme was introduced by the Minister for Local Government in 1961 and provided an exchequer subsidy on loans raised by local authorities to fund new libraries. In 1988, a new Public Library Buildings Capital Programme was launched, providing up to 75% grant aid to the cost of developing new libraries.³

Waterford Libraries consist of a network of 12 branch libraries: Ardkeen Library, Browns Road Library, Cappoquin Library, Carrickpherish Library, Central Library, Dungarvan Library, Dunmore East Library, Kilmacthomas Library, Lismore Library, Portlaw Library, Tallow Library and Tramore Library plus Library Headquarters. The opening hours vary across the branch network and are available on the library website (www.waterfordlibraries.ie)

Alongside the traditional library services and an ever-increasing range of events and activities organised by libraries and collaborative projects and events in collaboration with other agencies; the following are also provided by Waterford Libraries:



Waterford Libraries offer extensive online services such as:

³ Our Public Libraries 2022

eBooks & eAudiobooks - Borrow Box
eMagazines - Libby
Online Languages - Transparent Language Online
Online Learning - Universal Class
Online Local Historical Newspapers
Online Newspapers
Online Business Research - Vision-Net
Online Local Studies

An informative website, including a suite of Library information leaflets plus an active social media presence was noted during this review.

My Open Library

The My Open Library service is available in two of the library branches in Waterford – Dungarvan and Lismore. Automated access to the branch for library members during unstaffed hours (via membership card and pin code) forms an important part of this service. Provision of self-service activities include, but are not limited to:

- issue and return of books and other library stock
- internet access on PCs
- use of Wi-Fi
- printing and photocopying
- study/reading spaces
- meeting facilities

The service is available to library members aged 16 years and over (under 18 years with parental consent).⁴Included in the My Open Library funding, interactive tables known as “Magic Tables” were provided for. These interactive tables are particularly helpful for both younger and older people with dementia, autism and learning difficulties.

⁴www.waterfordlibraries.ie

Waterford City and County Library Service employs 38.6 full time equivalent staff, delivering 288.5 hours of library services across the city and county each week. Support services to the branches are provided from within the network of 12 branch libraries and Library HQ. Staff at Library HQ are engaged in strategic planning, service administration, finance, procurement, cataloguing and bibliographic services. Other functional areas, including ICT, acquisitions, local studies, children's services, marketing, reader services development and other professional functions are managed and distributed throughout the library network⁵.

Monitoring and Oversight

Within Waterford City and County Council, the Library Service is part of the Corporate, Culture, HR and IS Directorate and reports to the Director of Services. The City and County Librarian is on the Housing, Community, Culture, Recreation & Sport Strategic Policy Committee and is the Senior Executive with responsibility for Libraries, Culture and the Arts.

The Library Service reports to the following meetings and committees:

- Monthly to Plenary Council Meeting
- Quarterly to each District meeting for the Dungarvan Lismore, Comeragh and Metropolitan District areas.
- Bimonthly to the Strategic Policy Committee on Housing, Community, Culture, Recreation & Sport⁶

Returns in respect of the NOAC Performance Indicators (L1 and L2) are made annually. Monitoring of expenditure versus budget is provided for by way of reports and extracts from MS4 (Financial Management System).

The library service procures online resources through a national framework. This is managed by the LGMA (Local Government Management Agency). This relates to Online Resources such as E-Books: E- Audio Books: E-Magazines: Online Languages: E-Learning Courses: Online Newspapers.

⁵WCCC Library Development Plan 2017-2022

⁶WCCC Library Development Plan 2017-2022

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

Section B - Step 1: Logic Model Mapping –Library service

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To offer everyone in Waterford access to a library service that supports development of reading, learning, culture and society as a whole. • To deliver high quality online services including events, learning opportunities and book services. • To deliver the actions outlined in the two key documents – “Our Public Libraries 2022” and Waterford’s Library Development Plan 2017-2022. • To adapt to changing developments and new technologies and provide relevant services to all. • To continue to enhance, improve and develop library building stock and resource local community • Provide and develop inclusive services in branches. 	<ul style="list-style-type: none"> ○ Annual Budget ○ Staffing & IT resources ○ Branch network 	<ul style="list-style-type: none"> ○ Budget monitoring ○ Procurement compliance ○ Reporting monthly to Plenary, quarterly to District meetings and bi-monthly to Strategic Policy Committee. ○ Roll out of the Right to Read, Work Matters and Healthy Ireland programmes. ○ Active participation and involvement in the Community Call (C-19 response) as required. 	<ul style="list-style-type: none"> ○ 100,026 visitors to the library in 2021. ○ 160,687 Items borrowed in 2021. ○ 90,530 online resources availed of in 2021. ○ Numerous events/online events for community groups/schools and individuals. 	<ul style="list-style-type: none"> ○ Achieve the objectives set out in Waterford Library Development Plan 2017/2022, Annual Service Plan and Corporate Plan objectives (for the Library service). ○ Develop a Library Service that not only meets the needs of the local population but that is embedded as part of the everyday life of the people of Waterford⁷.

⁷Waterford Library Development Plan 2017-2022

Description of Programme Logic Model –

Operation of the Library service

Objectives:

The following objectives are set out in the annual service plan:

- To offer everyone in Waterford access to a library service that supports development of reading, learning, culture, and society as a whole
- To deliver high quality online services including events, learning opportunities and book services.
- To deliver the actions outlined in the two key documents – “Our Public Libraries 2022” and Waterford’s Library Development Plan 2017-2022.
- To adapt to changing developments and new technologies and provide relevant services to all.
- To continue to enhance, improve and develop library building stock and resource local community.
- Provide and develop inclusive services in branches.

Inputs:

The key inputs for the Library service are:

- Annual Budget
- Professional and other Staffing resources
- IT systems (Library Management System and Agresso/MS4)
- Branch network (buildings)

Activities:

- Day to day activities of running the branch network.
- Budget v. expenditure monitoring.
- Various reporting requirements to be met.
- Procurement compliance – a Senior Executive Librarian sits on the Procurement Oversight Group.
- Delivery of the various in branch and online programmes and events.
- Seeking new and innovative methods to deliver library services.

Outputs:

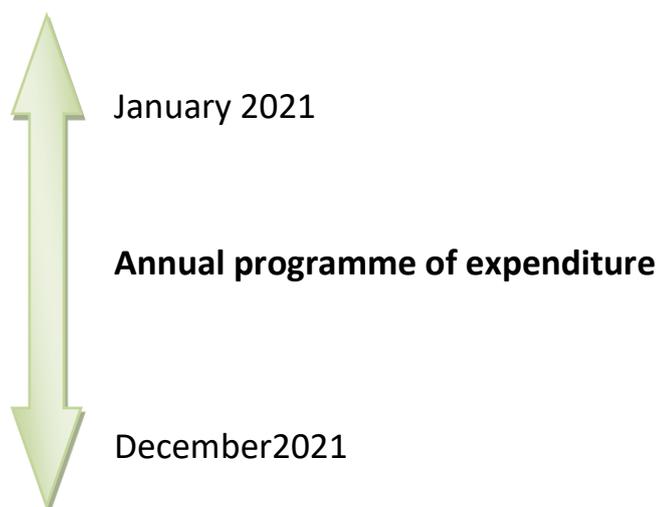
- 100,026 visitors to the library in 2021.
- 160,687 Items borrowed in 2021.
- 90,530 online resources availed of in 2021.
- Pre covid libraries regularly used by the 16,000 members and in excess of 500,000 visits annually.

Outcomes:

- Achieve the objectives set out in Waterford Library Development Plan 2017/2022, Annual Service Plan and Corporate Plan objectives.
- Deliver a service that meets the local community's needs.
- Demonstrate that the Library service can rise to a challenge like the Covid 19 pandemic and be innovative in its approach to service delivery to the community.

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 Library service:**



Section B - Step 3: Analysis of Key Documents

Project/Programme Key Documents	
Title	Purpose
WCCC Annual Budget	This sets out the financial budget for the operation of the Library programme for 2021.
Financial Reports (FMS)	Reports available from MS4 to facilitate monitoring expenditure versus budget.
WCCC Annual Service Plans	Sets out key objectives and goals for the year for the Library service.
WCCC Corporate Plan 2019 - 2024	A multi annual plan setting out strategic objectives for all aspects including the Library service.
Monthly Management Report to Plenary	Statistics and progress reports are provided to elected members monthly.
NOAC Performance Indicators Report	Annual report capturing data on the Key Performance Indicators for the Library service (L1- Library Visits and Issues and L2 – Cost of Operating a Library Service).
WCCC Library Development Plan 2017 – 2022	WCCC Library Development Plan 2017-2022 Your Library, Your Space, Your Future. A five-year development plan for Waterford City & County Library service.
Our Public Libraries 2022	Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities is a strategy to develop the public library service over the next five years.
Chief Executive Orders	Internal approval mechanism/procurement compliance

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

Key Document No. 1: Annual Budget – provides details of the budget approved for the Library service for the year.

Key Document No. 2: Financial Reports (FMS) – this information extracted from the Agresso Financial Management System (MS4) provides ongoing data in relation to monitoring of expenditure versus budget.

Key Document No. 3: Annual Service Plan - sets out key actions for the Library service on an annual basis. Team Plans are based on this document.

Key Document No. 4: Corporate Plan – 5-year plan outlining the strategic objectives to include the Library 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 regarding progress on key areas – information such as number of visitors to the library, no. of items borrowed, online activity, events that have occurred and are planned.

Key Document No. 6: NOAC Performance Indicators Report – Library performance data is returned under PI references: L1 and L2 (L1- Library Visits and Issues and L2 – Cost of Operating a Library Service). This data is a comparison tool. This information is subject to audit by NOAC

Key Document No. 7: WCCC Library Development Plan 2017 – 2022. This Development Plan is based around six overarching themes namely Community, Health and Wellbeing, Education, Culture, Leisure and Economy on which the strategies and actions over the five-year period is based.

Key Document No. 8: Our Public Libraries 2022- Inspiring, Connecting and Empowering Communities. A 5-year national strategic plan for the library service. The strategy sets out objectives on “building on technological and service innovations of recent years, it focuses on improving access, use and visibility of the public library and establishing it as the go-to place for a range of sustainable, integrated public services”.

Key Document No. 9: Chief Executive Orders – Internal approval mechanism ensuring procurement compliance.

Section B - Step 4: Data Audit

The following section details the Library 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 (MS4/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

Data Availability and Proposed Next Steps:

There was sufficient data available to review the operation of the Library service.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Operation of the Library 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 Library service is administered nationwide by local authorities. Objectives and goals are outlined in key documents such as the Library Development Plan 2017-2022, 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 MS4 (financial management system), monthly reports to the Plenary council, reporting to the District meetings monthly and bi-monthly to the Housing, Community, Libraries & Culture 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?

The library service responded innovatively to the challenges posed during Covid 19 for delivery of services. Waterford libraries are continuing to seek new ways to enhance service delivery.

Section C: In-Depth Check Summary

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

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the operation of the Library 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 five-year strategy for the service is set out in the Library Development Plan 2017 – 2022. 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, quarterly District area meetings and to the Strategic Policy Committee on a bimonthly basis. The service is also subject to review by NOAC through the annual Performance Indicators process.

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

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Mount Congreve Redevelopment
Detail	Ireland's Global Garden – Mount Congreve Estate – the redevelopment and restoration of the Mount Congreve Estate to create a superb visitor experience and transform Mount Congreve gardens into a world class international tourist attraction.
Responsible Body	Waterford City & County Council (WCCC)
Current Status	Expenditure Being Considered
Start Date	2021
End Date	2023
Overall Cost	€6,693,135

Project Description

Background

Mount Congreve is located within 6km of the villages of Kilmeaden, Portlaw and Ballyduff. These villages and the surrounding area have declined economically as a result of the closure of the Kilmeaden cheese production facility and previous to that the close of the Portlaw Tanneries. This situation is now being counteracted by the opening locally of the new West Pharma pharmaceutical plant, the reopening of the nearby Waterford Manor Hotel as the Greenway Manor Hotel, the recently funded Greenway spur into Kilmeaden village and the ongoing development of the Suir Blue way. The Mount Congreve project will be another component adding value to local assets and also address local unemployment and associated rural decline.

When completed this project will help the regeneration of Kilmeaden, Portlaw, Ballyduff and the surrounding rural hinterland. It will have a significant impact in terms of increasing visitor numbers, revenue and employment in West Waterford⁸.

The purpose of this project is “to raise the profile of Mount Congreve, Waterford City and County Council wish to open the gardens to the public on a permanent basis and to improve the facilities at the House so that it can be opened to the public for tours, exhibitions and special events”⁹

In Q3 2019, WCCC and Fáilte Ireland successfully applied to the RRDF for a grant of €3.726m 75% towards total estimated project costs of €4.968m. The Authority approved a grant of 12.5% (€625k) with WCCC providing the remaining 12.5%. A key part of the success of the application with the RRDF was that Failte Ireland agreed to be partners in the delivery of the project with WCC as the lead partner. The vision was to transform a World Class Garden into a World Class Visitor Experience, ultimately attracting 150,000 site visitors per annum (from 46,000 in 2019). The specific deliverables proposed were:

- Construction of a new visitor centre in the estate farmyard to accommodate food and beverage and retail space.
- Up-grade infrastructure to facilitate larger visitor numbers including access roads to the site, toilets, a new waste-water treatment facility and a new car/coach park.

⁸ WCCC Business proposal

⁹ Architectural Heritage Impact Assessment

Following the award of funding, WCCC appointed a full design team to the project. A more detailed investigation and design was carried out as normal as part of the design phase. This work indicated that building the visitor centre in the farmyard, as originally envisaged, would cost significantly more than originally costed. This increase was due to an underestimate on costs for flood prevention, demolition, conservation and rebuild works in the outline costings done for the RRDF application. Total project costs increased from €5m to €7.5 million.

Due to this significant cost increase but also taking into account an updated commercial plan for the site, and new consumer research which indicated the key focus of the site should be the gardens and not the visitor centre. Both Waterford City & County Council and Failte Ireland Executive decided that the original proposal was not a viable option and the cost of €7.5m based on the proposed design was not value for money. While the objectives of the project were still absolutely valid, the execution of the solution was examined by the steering group. Developing the visitor centre in Mount Congreve House was fully investigated and costed in detail.

In parallel with the design and costing processes, a Working Group was established which was made up of WCCC, Fáilte Ireland and Mount Congreve Trust. The working group sought to ensure the future sustainability of the estate through the commissioning of a comprehensive commercial plan along with detailed consumer research.

Many of the costs of developing the visitor centre at the dairy, including demolition, renovation and flood prevention do not arise at Mount Congreve House. Total cost of this option is €6.7m million, €0.8 million less than the cost of development of the Visitor Centre as originally planned at the Dairy. As such, it was decided to relocate the visitor centre to Mount Congreve House¹⁰.

Project Objectives

The objective of the works is to develop Mount Congreve House and Gardens into a world class visitor experience. The revised development will consist of:

- The reinvigoration of the gardens and restoration of the garden glasshouse.
- The development of a new visitor hub with a ticketing point/reception area in the main house, as well as the addition of a new café, and retail space in the stable section adjacent to the wing of the main house to cater for and attract visitors to the site.

¹⁰ RRDF application

- The creation of flexible spaces across the site to enhance the appeal of the gardens throughout the seasons and drive year-round commerciality.
- The enhancement of the grounds and existing paths to maximise visitor flow and facilitate improved accessibility and increased visitor numbers.
- Up-grades to the site infrastructure to accommodate increased visitor numbers and to offer an improved visitor experience.

Monitoring and Oversight¹¹

- Mount Congreve House and Gardens were gifted to the State in 2011 by Ambrose Congreve and are owned by the Minister of Finance. The OPW control the property on behalf of the Minister and have given WCCC an 18-year lease . (At the end of this lease Mount Congreve will remain a State asset and there is every likelihood that the lease will be renewed.
- A project steering group has been established to oversee the project. This comprises of WCCC, Fáilte Ireland and Mount Congreve Trust. The steering group meets on a monthly basis and is charged with oversight of all elements of project delivery. WCCC as lead agency is ultimately responsible for ensuring all targets are met and that reporting to the Department is timely and in accordance with the conditions of the grant award.
- The Steering Group will have overall responsibility for delivering on:
 - Operational performance of the Global Gardens @ Mount Congreve Estate visitor attraction
 - Implementation of the long term-development plan for the Estate
 - Capital improvements works on the Estate
 - All expenditure outlined in the RRDF proposal Rural Regeneration & Development Fund Application Form
 - Monitoring of capital expenditure and project delivery against the agreed work schedule to ensure the project is completed on time, in budget and to a high standard
 - Submission of all reports to the Department of Rural and Community Development in a timely manner
 - Interim and Final Evaluation report
- A team of professionals contracted to advise on the capital works (Architect, Conservation Architect, Service Engineer, Quantity Surveyor, QS etc.)

¹¹ RRDF Application

- On a weekly basis, the Project Manager partakes in a progress meeting with the wider project team of the Economic Development Department in WCCC. This meeting provides updates and addresses problems arising at a more granular level, on a day-to-day basis.
- The Project Manager is responsible for preparing all tender documentation in accordance with the Public Spending Code requirements. The project manager recommends all payments, before being approved or rejected by senior management in WCCC.
- The Project Manager will be responsible for keeping financial records which will be available for evaluation, auditing and inspection. These will be held in WCCC Offices. This will enable full evaluation of the project.

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 objectives to be met are outlined. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes. Internal Audit recommends that the original business case proposal should be revisited and updated to reflect changes to the budget and/or objectives of the project.

As construction work had not commenced on this project in 2021 (review period for this in-depth check), Internal Audit cannot evaluate compliance with implementation or post implementation stages of the Public Spending Code. It is important that procedures are in place to manage the project such as reporting procedures on milestones being met and budgets being adhered to referred to in the monitoring and oversight section of this review. Internal Audit also recommends that a post project evaluation be carried out within a specific time to evaluate whether project objectives were met, to determine how effectively the project was run and to learn lessons for the future 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

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for *Mount Congreve Redevelopment*

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • *See next page for detail of the project specific objectives • Strategic priorities and objectives identified in national, regional and county plans 	<ul style="list-style-type: none"> • Project funding from RRDF/Failte Ireland/Waterford City & County Council • Key stakeholders • Staff resources 	<ul style="list-style-type: none"> • Part 8 planning process • Appraisal process • RRDF Second call Category 1 funding application (initial and additional) • Revised costings • Governance structure 	<ul style="list-style-type: none"> • Creation of an iconic and interactive visitor centre • Projected visitor numbers of 134,000 per annum • Upgrade of surrounding infrastructure • Delivery of training and education programmes 	<ul style="list-style-type: none"> • Regeneration of Portlaw, Ballyduff and surrounding rural hinterland • Economic impact through increasing visitor numbers, revenue and employment in rural Waterford. • Sustainable use of Mount Congreve House

Description of Programme Logic Model – Mount Congreve Redevelopment

***Objectives¹²:**

1. Create an iconic and interactive visitor experience at Mount Congreve by reinvigorating the Gardens and restoring the Georgian glasshouse to its former glory.
2. Develop a new café to cater for larger visitor numbers. This will promote Waterford artisan produce and utilise fresh fruit and vegetables grown in the walled garden and glasshouse.
3. Create a new retail, gift and lifestyle shopping area in Mount Congreve House thereby creating long term employment opportunities for the local community.
4. Undertake long term collaborative ventures with the private sector in conjunction with the Waterford Greenway, Viking Triangle – Waterford Treasures and other flagship visitor attractions across the southeast.
5. Deliver a range of education and training programmes in horticulture, biodiversity, rural crafts, traditional building techniques and artisan foods in collaboration with WIT, Waterford Chamber Skillnet and the gardening team at Mount Congreve.
6. Establish a community volunteer programmes to assist with the delivery of guided tours, restoration works, fresh fruit and vegetable cultivation events.
7. Enhancement of the grounds and existing paths to facilitate improved accessibility and increase visitor numbers.
8. Upgrade the site infrastructure to accommodate over 134,000 visitors annually. This will include a new wastewater treatment facility for 150,000 visitors; provision of a new car/coach park for up to 200 cars and 10 coaches; and to improve the access road.
9. Ensure all works support and promote the transition to low carbon economy.
10. Marketing and development of integrated tourism packages targeted at the international market.

¹² WCCC Business Proposal(project deliverables and objectives)

Inputs:

The key input to this project is the funding approved by RRDF (Rural Regeneration Development Fund) 75%. In addition Failte Ireland will contribute 12.5% of the costs and Waterford City and County Council will fund the remaining 12.5%.

Activities:

The following key activities were carried out on this project at this stage: appraisal process, part 8 planning process, RRDF Funding Second Call Category 1 application and additional funding request process, revised costings/reassessment, establishing a governance structure.

Outputs:

The identified outputs for this project are as follows:

- A world-class visitor experience attracting 134,000 people annually;
- Sustain or create 25 FTE and 20 part-time jobs over 10yr period;
- Direct expenditure into the local economy of €15.52m over the first ten-year operational period;
- Contribute additional €23.1m to the wider economy.
- Support for 64 FTE jobs in tourism & hospitality sector;
- Transformative impact on the South East region by adding critical mass to a planned cluster of attractions targeting the international market;
- Regeneration of the three villages of Kilmeaden, Ballyduff and Portlaw;
- Stimulate growth in new and existing businesses;
- Become a centre for education and training;
- Provide new volunteering opportunities for local people of all ages

Outcomes:

When completed this project will help the regeneration of Kilmeaden, Portlaw, Ballyduff and the surrounding hinterland. It will have significant economic impact in terms of increasing visitor numbers, revenue and employment in rural Waterford. Mount Congreve House has a sustainable role for the future.

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

The following section tracks the **Mount Congreve Redevelopment** from inception to conclusion in terms of major project/programme milestones

- June 2019 - Workshop to WCCC Councillors to facilitate the making of a recommendation to the Sanctioning Authority
- June 2019 - Architectural Heritage Impact Assessment
- July 2019 - Funding confirmation from Failte Ireland
- July 2019 – WCCC Chief Executives Report on submissions received on Part VIII planning process
- July 2019 - Environmental Impact Assessment Screening Report
- August 2019 - Special meeting Comeragh Municipal District Council - Adoption of the CE's report
- August 2019 - RRDF Second Call 2019 Category 1 Application Form
- November 2019 - RRDF Second Call Category 1 Funding Announcement
- June 2020 - Business Case Proposal – WCCC (internal approval)
- October 2020 - Appointment of WCCC design team – detailed investigation and design work undertaken to produce revised budget/costings- reassessment of options
- April 2021 - Integrated Constructed Wetland Planning Report
- April 2021 - Car Park Planning Report
- April 2021 - Investment Committee – approval of additional funding
- April 2021 - Revised costings – option approved to move visitor centre and car park to Mount Congreve House
- June 2021 - Part VIII Process: A revised Part VIII planning application to relocate the visitor centre to Mount Congreve House
- July 2021 - Part VIII planning for revised scheme granted approval
- September 2021 - Contractor appointed to undertake construction for a new Integrated Constructed Wetlands
- September 2021 - New Visitor Facility and House Tender process commenced
- November 2021 - Contractor appointed to construction works on the new visitor centre, cafe and retail area
- November 2021 - Mount Congreve Commercial Plan
- December 2021- Post tender for main construction contract
- March 2022 – RRDF application for additional funding (DRCD meeting to be scheduled)
- April 2022 - Construction underway on upgrade works to existing carpark
- May 2022 – works on site ongoing

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the ***Mount Congreve Redevelopment***

Project/Programme Key Documents	
Title	Details
Business proposal – Mount Congreve Redevelopment	Internal WCCC business proposal and approval document. Specific job code to capture financial transactions in place.
Chief Executives Report on submissions received on Part VIII planning process	Statutory requirement.
Appraisal document	A requirement of the PSC, this appraisal details the background, needs and benefits for the project.
Rural Regeneration and Development Fund Second Call 2019 Category 1 Application Form & Application for additional funding	Application for funding to Dept of Rural and Community Development under the RRDF Second Call 2019 Category 1.
Funding confirmation	Key documents confirming (1) RRDF funding allocation and (2) Failte Ireland contribution
Mount Congreve Commercial Plan	A detailed document set out in four parts (1. Strategic Plan 2. Demand Generation 3. Appendices 4. Financial Model
Investment Committee funding increase	A document seeking agreement from the Investment Committee to recommend to the Authority(FI) an increase in investment funding
Preliminary high level budget estimate updated (report)	Revised/updated budget costings prepared by Nolan Construction Consultants (April 2021)

Key Document 1: Business proposal – Mount Congreve Redevelopment

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.

Key Document 2: Chief Executives Report on submissions received on Part VIII planning process

This Chief Executive's Report forms part of the statutory process as required by Part XI of the Planning and Development Act 2000 (as amended) and Part VIII of the Planning and Development Regulations 2001 (as amended). The Chief Executive's Report summarises and details the outcomes of the public consultation on the Part VIII Planning Procedure relating to the proposed Mount Congreve Development.

Key Document 3: Appraisal document

The appraisal process that was adopted for this proposal included the following process as detailed in the Public Spending Code B – Expenditure Under Consideration. The project was appraised under the following:

- (i) Define the objective
- (ii) Explore options taking account of constraints
- (iii) Quantify the costs of viable options and specify sources of funding
- (iv) Analyse the main options
- (v) Identify the risks associated with each viable option
- (vi) Decide on a preferred option
- (vii) Make a recommendation to the Sanctioning Authority.

Key Document 4: Rural Regeneration and Development Fund Second Call 2019 Category 1 Application Form & additional funding request application form

Key documents in this project. This application form is for Category 1 proposals. Category 1 projects are ready to commence, have the necessary consents (e.g. planning, environmental, wildlife, archaeological etc) in place, are at an advanced stage of design, satisfy the requirements of the Public Spending Code, and are procurement-ready¹³. The subsequent RRDF application form for the additional funding sets out the reasons and rationale for the request with a supporting document and revised costings.

Key Document 5: Funding confirmation

Key documents confirming grant allocation for this project. Rural Regional Development Funding (RRDF) of 75%, Failte Ireland 12.5% and the remaining 12.5% to be provided by Waterford City & County Council.

Key Document 6: Mount Congreve Commercial Plan

This document, which confirms the economic and financial rationale for undertaking this project, presents the project team and stakeholders' vision for the attraction and a plan for securing its financial sustainability. It is a factual document designed to clarify mid-term and long-term goals and help the Council and the attraction's leadership team drive the business towards those goals.¹⁴

Key Document 7: Investment Committee proposal

This document sets out the background and rationale for the funding increase request recommending an increase in investment funding to Waterford City and County Council for the development of Mount Congreve House and Gardens

Key Document 8: Preliminary high level budget estimate updated (report)

This document prepared by Nolan Construction Consultants provides detail of the revised/updated budget costings on the original report of January 2021.

¹³ RRDF Second Call Category 1 application form

¹⁴ Mount Congreve – Commercial Plan November 2021

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Mount Congreve Commercial Plan	Confirms the economic and financial rationale for undertaking the project	Yes
Rural Regeneration and Development Fund Second Call 2019 Category 1 Application Form	Application process to DRCD for funding under the RRDF Second Call 2019 Category 1	Yes
Financial Reports (MS4/FMS)	Facilitate budget monitoring	Yes
Business Proposal Case	Internal approval document (WCCC)	Yes

Data Availability and Proposed Next Steps

The objective of the project is to develop Mount Congreve House and Gardens into a world class visitor experience. 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 **Mount Congreve Redevelopment** 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 total estimated cost of this project is €6,693m. Per Section 2.2.3 of the Public Spending Code A Guide to Evaluating, Planning and Managing Public Investment proposals with an estimated capital cost of less than €10million, Approving Authorities may commence a project at Decision Gate 0, i.e. without a need for a Strategic Assessment Report. All projects are required to be financially appraised.

A single appraisal plus a commercial plan which confirms the economic and financial rationale for undertaking this project is in place. This project 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. There is a specific job code created to capture project expenditure on the Council's financial management system.

As construction work had not commenced on this project in 2021 (review period for this in-depth check), Internal Audit did not evaluate compliance with implementation or post implementation stages of the Public Spending Code.

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

All files and data were available for review. Internal Audit recommends that the original business case proposal should be revisited and updated to reflect changes to the budget and/or objectives of the project. Internal Audit also recommends that a post project evaluation be carried out to evaluate whether project objectives were met, to determine how effectively the project was run and to learn lessons for the future to see if anything could have been done differently for future projects.

Section C: In-Depth Check Summary

Internal Audit carried out an in-depth check of the Mount Congreve Redevelopment 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 Council's systems will enable a full evaluation to be made at a later date

On completion of the project, a post project evaluation should be carried to evaluate whether project objectives were met, to determine how effectively the project was run and to learn lessons for the future to see if anything could have been done differently for future projects.

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