Public Spending Code

Quality Assurance Report 2020

To be submitted to National Oversight & Audit Commission (NOAC)

May 2021

Certification

This Quality Assurance Report reflects Kilkenny County Council's Assessment of compliance with the Public Spending Code.

It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer: _____

Colette Byrne,

Chief Executive Officer.

Date: _____

Contents

Introduction

Kilkenny County Council has undertaken the Quality Assurance requirements as set out in the Public Spending Code with the results of each of the five steps represented in this report.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The Guidance Note, prepared and updated by the CCMA Finance Committee, advises on each stage of Quality Assurance requirements and provides interpretations from a Local Government perspective.

The fourth version of the Guidance Note includes the following primary changes which are reflected in this report: -

- Reference to revised Project Lifecycle set out in the revised Public Spending Code
- Revisions in Capital Checklists No. 2 & 6
- Replacement of Project Inventory to align with DPER version

The Quality Assurance procedure involves a 5-step process:-

Step 1 - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle with total project values greater than €0.5m.

Step 2 – Publication of summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.

Step 3 - Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.
Step 4 - Carry out a more in-depth check on a small number of selected projects/programmes.

Step 5 - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with Step 1.

Step 1 – Project Inventory

The Project Inventory is a representation of Kilkenny County Council's Capital & Current projects with an individual project value of €0.5m or greater. The projects are broken down into the following categories:-

    A. Expenditure being considered
    B. Expenditure being incurred
    C. Expenditure that has recently ended

Project Inventory Template - Appendix A details Kilkenny County Councils compiled inventory for year 2020.:-

The following is an overview of the projects contained within Appendix A.

	REVENUE	CAPITAL	TOTAL
	>€0.5m	>€0.5m	
Expenditure being Considered	0	34	34
Expenditure being Incurred	38	35	73
Projects/Programmes Completed or Discontinued in 2020	NA	7	7

Step 2 – Summary Information on Web-site

Kilkenny County Council's Project Inventory informs the projects to be published on the organisation's website. Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading and the list must be published by 31st May each year for each project/procurement greater than €10m regardless of its status.

The requirement to publish relates specifically to procurement and not the project so where a project is reported at over €10m only the elements of that project that were the subject of a procurement process for a contract in excess of €10m needs to be reported. Kilkenny County Council confirms that no single element of a project listed on Inventory 2020 falls within this category and therefore there is no publication to Kilkenny County Council's web-site.

Step 3 – Checklists

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Kilkenny County Council is with the Public Spending Code. The checklists published in the original spending code publication have been amended and the revised checklists are included in Appendix B.

The Checklists are informed by the Project Inventory and the following table and scoring mechanism outlines the approach taken by Kilkenny County Council in completion of the Checklists by relevant budget holders in respect of the guidelines set out in the Public Spending Code.

Checklist Completion aligned with Project Inventory	
EXPENDITURE TYPE	**CHECKLIST TO BE COMPLETED**
General Obligations	General Obligations Checklist 1
A. Expenditure being Considered	Capital Projects/Programmes – Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being Incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently Ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

Organisations are asked to estimate their compliance on each item on a 3 point scoring scale

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly Compliant = a score of 3

Overview of Findings
The completed check lists show the extent to which Kilkenny County Council believes compliance with the Public Spending Code has been achieved.

General Obligations
Good levels of compliance are evident in checklist responses.

Expenditure being considered
No new current expenditure programmes were under consideration in 2020. The check list for capital expenditure under consideration suggests good levels of compliance with PSC in general with regard to areas such as appraisal, procurement and compliance with tendering procedures.

Expenditure being incurred
Good levels of compliance are evident in checklist responses.

Expenditure completed in 2020
Current expenditure programmes are primarily ongoing year-to-year programmes as agreed by Elected Members at budget time and are subject to ongoing monthly/quarterly budgetary reviews and annual audit rather than once off reviews.

Step 4 – In-depth Check on Sample Number of Projects

Kilkenny County Council has selected projects for in depth review that follows the criteria set out in the Guidelines and are detailed in Appendix C:

- Capital Projects: Projects selected represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- Revenue Projects: Projects selected represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- This minimum is an average over a three-year period.
- The same projects have not been selected more than once in a three-year period.
- Over a 3-5-year period all stages of the project life cycle and every scale of project have been included in the in-depth check.

- Step 4 has looked at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/or Implementation stages to make a judgement on whether the work was of an acceptable standard and that it was/is compliant with the Public Spending Code.
- The approach/methodology for the In-depth checking exercise is informed by the template D provided for in the Guidelines.

The In-depth checks were carried out by the Internal Audit Section of Kilkenny County Council following the criteria listed above. Appendix C details the methodology and conclusions of the checks on 2 significant capital projects and 1 sub program of current expenditure - **N77 Ballyragget to Ballynaslee Road Improvement Scheme and N24 Tower Road Junction Improvement Scheme** – satisfies the requirement of checking over 5% of the inventory for capital expenditure in 2020. The in-depth analysis of a sub program of current expenditure – **Administration of Homeless Services** - satisfies the requirement of checking over 1% of the inventory for current expenditure in 2020.

Step 5 – Completion of Summary Report – Conclusion

This report details the tasks undertaken and the information provided to meet the requirements of the Quality Assurance element of the Public Spending Code.

In conclusion the following is an over-view of tasks undertaken and information provided: -

- A Project Inventory, informed by budget holders, has been prepared. The inventory represents Kilkenny County Council's Current & Capital Projects & Programmes with individual lifetime costs greater than €0.5m. The inventory is further categorised by expenditure under consideration, expenditure in the current year – 2020, expenditure recently ended.
- A review of procurements was undertaken and no such procurement projects or elements of a project exist meeting criteria as set out in the Guidelines.
- The 7 Checklists completed provide reasonable assurance of satisfactory compliance with the Public Spending Code. Nothing of a serious nature was highlighted during this exercise.
- An in-depth review of two capital projects and one revenue project have been completed. This exercise provides satisfactory assurance that projects are compliant with the Public Spending Code.
- This summary report is the final stage in the Quality Assurance Code. The report has been considered by the Management Team of Kilkenny County Council and certified by the Accounting Officer, Colette Byrne, Chief Executive Officer.

Appendix A

Inventory of Projects & Programmes

1. **Expenditure being Considered - Greater than €0.5m (Capital and Current)**

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

3. **Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)**

Expenditure being Considered - 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	Projected Lifetime Expenditure
HOUSING & BUILDING						
DEVOPMENT OF 5 UNITS AT CANAL ROAD JOHNSTOWN	5 UNITS			€1,452.00	2023	€2,478,612.00
HC 15/5 CONSTRUCTION OF 30 UNITS VICAR ST KILKENNY	30 UNITS				Proposal 'on hold'	€4,500,000.00
HC 15/6 CONSTRUCTION OF 17 UNITS @ ROBERSTHILL KK	17 UNITS				Proposal 'on hold'	€2,450,000.00
HC 16/28 MULHALLS SHOP OLD NEWPARK KILKENNY	6 UNITS			€6,445.00	2022	€1,300,000.00
ROAD TRANSPORTATION & SAFETY						
CITY MOBILITY IMPROVEMENTS (HIGH ST & ROSE INN ST)	IMPROVEMENT FOCUSED ON PUBLIC TRANSPORT, CYCLING AND WALKING				2024	€4,068,000.00
KIERAN STREET UPGRADE	ENHANCEMENT AND UPGRADE OF PUBLIC REALM				2023	€965,000.00
CARNEIGE PLAZA & BARRACK STREET UPGRADE	REDEVELOMENT AND ENHANCEMENT OF PUBLIC REALM AS AMENITY / CULTURAL SPACE				2023	€1,805,000.00
UPGRADE ST MARY'S PRECINCT	ENHANCEMENT AND UPGRADE OF PUBLIC REALM				2023	€955,000.00
URDF BELMONT LINK ROAD	LINK ROAD FROM ABBEY ROAD TO BELMONT ROAD WHICH WILL SUPPORT BUIDLING OF HOUSES BY OPENING UP LANDS FOR DEVELOPMENT				2023	€8,469,000.00
URDF PORT ROAD	UPGRADE WORKS WILL PROVIDE ACCESS TO OPEN UP ADDITIONAL LANDS FOR DEVELOPMENT				2023	€2,112,000.00

URDF ABBEY ROAD & BELMONT ROAD	ENHANCMENT OF APPROACHES TO THE NORTH QUAYS AND WILL PROVIDE CYCLING INFRASTRUCTURE				2023	€2,543,000.00
URDF ABBEY ROAD - GREENWAY CONNECTIVITY	CONNECTION POINTS TO KILKENNY GREENWAY WHICH WILL PROVIDE GREATER ACCESS AND FACILIATE USAGE IN FERRYBANK AS A SMARTER TRAVEL OPTION				2023	€702,000.00
CASTLE/PARADE JUNCTION IMPROVEMENTS	WAYFINDING, SIGNAGE AND CITY MAP				2024	€615,000.00
CITY DEMARCATION & GATEWAYS	ABBEY QUARTER ENHANCING PROJECT				2022	€538,000.00
BREAGAGH VALLEY PARK & LINK ROAD	PROVISION OF PARK AND CYCLE / WALKWAY FROM BREAGAGH VALLEY TO ABBEY QUARTER				2023	€4,500,000.00
LOUGHMACASK INRASTRUCTURE	LINK FROM KILMANAGH ROAD TO DEAN STREET ROUNDABOUT				2025	€2,400,000.00
REFURB VICAR STREET & GREEN'S BRIDGE	UPGRADE OF PUBLIC REALM AND ONE WAY ON VICAR STREET		€12,469.00	€5,281.00	2022	€609,000.00
KILKENNY OFF STREET CONNECTIVITY	ABBEY QUARTER ENABLER PROJECT					€600,000.00
GREENSBRIDGE BOARDWALK TO ABBEY QUARTER	CONNECT RIVERSIDE GARDEN AND BISHOPS MEADOWS					€1,000,000.00
GRAIGUENAMANAGH FLOOD RELIEF SCHEME	PROVIDE FLOOD PROTECTION TO EFFECTED COMMUNTIES IN GRAIGUENAMANAGH			€180,871.22	2026	€9,000,000.00
CASTLECOMER PEDESTRIAN BRIDGE	PEDESTRIAN BRIDGE TO IMPROVE LINKAGE FROM CC DISCOVERY PARK TO TOWN					€1,000,000.00
PUBLIC LIGHTING	LED RETROFIT				2022	€3,571,000.00
URDF ORMONDE STREET UPGRADE	URBAN STREET UPGRADE				2021	€1,061,000.00
BALLYRAGGET TO BALLINASLEE ROAD IMPROVEMENT (MINOR)	ROAD IMPROVEMENT				2022	€8,000,000.00

N24 CARRICK ROAD IMPROVEMENT (MINOR)	ROAD IMPROVEMENT				2022	€8,000,000.00
DEVELOPMENT MANAGEMENT						
ABBEY QUARTER URBAN ST & PARK	DEVELOPMENT OF PUBLIC REALM					€13,460,000.00
THOLSEL	DEVELOPMENT OF THOLSEL					€5,156,000.00
ENVIRONMENTAL SERVICES						
ORIS DUNMORE BIODIVERSITY & RECREATION PARK	REDEVELOPMENT OF DUNMORE					€639,000.00
RECREATION & AMENITY						
LIGHTING UP THE MEDIEVAL MILE	ABBEY QUARTER ENHANCING PROJECT					€548,000.00
WATERSPORTS HUB	WATER BASED ACTIVTY HUB ALONG RIVER NORE					€600,000.00
MAYFAIR PUBLIC REALM UPGRADE	ABBEY QUARTER CORE PROJECT					€693,000.00
MAYFAIR LIBRARY	ABBEY QUARTER CORE PROJECT				2021	€6,353,000.00
RRDF THOMASTOWN COMMUNITY CENTRE & LIBRARY	RRDF FUNDING - CONVERSION OF COMMUNITY HALL TO LIBRARY					€2,865,000.00
RRDF THOMASTOWN SESSIONS HOUSE	RRDF FUNDING - RENOVATION					€1,502,000.00
						€105,057,612.00

Project/Scheme/ Programme	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to Date	PROJECTED LIFETIME EXPENDITURE (TOTAL PROJECT COST)
HOUSING & BUILDING							
HC 15/8 CONSTRUCTION OF 30 UNITS @ BOLTON CALLAN	30 UNITS			€1,413,179.00	2020	€6,531,317.00	€7,119,871.00
HC 15/9 CONSTR OF 18 UNITS @ DONAGUILE CASTLECOMER	18 UNITS			€4,243,368.00	2021	€7,110,476.00	€7,645,774.00
HC 16/38 CONSTRUCTION 22 UNITS STATION AVENUE BALLYRAGGET	22 UNITS			€1,976,952.00	2021	€2,968,644.00	€4,563,214.00
HC 16/39 CONSTRUCTION 18 UNITS PILTOWN	17 UNITS		€35,942.00	€1,430,085.00	2021	€3,633,857.00	€3,647,670.00
HC 17/09 HOUSING DEVELOPMENT @ CROKERS HILL, KK	88 UNITS + COMMUNITY CENTRE			€933,976.00	2023	€3,141,807.00	€26,039,307.00
HC 17/29 DEVELOPMENT OF LAND AT LADYWELL, THOMASTOWN	15 UNITS @ STAGE 1			€29,420.00	2023	€638,241.00	€2,675,357.00
HC 17/47 THE BROGUEMAKER INN PURCHASE & DEVELOPEMNT	18 UNITS			€1,375,723.00	2021	€2,485,003.00	€4,619,264.00
HC 18/13 PURCHASE OF 18 UNITS AT TOGHER WAY, URLINGFORD	18 UNITS			€4,920.00		€2,700,426.00	€3,547,372.00
HC 18/18 PURCHSE OF 6 HOUSES MOONCOIN	6 UNITS			€0.00	2021	€118,500.00	€1,208,700.00
HC 18/81 DIRECT BUILD 2 HOUSES ON EXISTING SITE AT JENKINSTOWN	2 UNITS			€10,827.00	2021	€15,254.00	€508,214.00
HC 19/11 PURCHASE OF 16 UNITS AT LWR KILMACOW	16 TURNKEY UNITS		€3,014.00	€191,653.00	2021	€194,667.00	€3,852,512.00
HC19/23 PURCHASE LANDS AT LADYWELL (OPW), THOMASTOWN	SHIP @ STAGE 3 APPROVAL			€75,881.00	2023	€75,881.00	€6,119,088.00
HC 19/38 PURCHASE OF 38/34 THE GREEN AYREFIELD	8 UNITS			€1,309,212.00	2021	€1,359,767.34	€1,597,851.00

HC 19/43 CONSTRUCTION OF 58 UNITS @HEBRON ROAD	58 TURNKEY UNITS			€802,124.00	2022	€805,199.00	€16,042,477.00
HC20/01 TURNKEY 8 UNITS PENNEFEATHER COURT, HEBRON ROAD	8 TURNKEY UNITS			€188,000.00	2020	€188,000.00	€1,880,000.00
HC20/02 - PURCHASE OF 3 UNITS WILLOW GROVE FERRYBANK	3 PART V UNITS			€620,633.00	2020	€627,381.00	€620,633.00
HC20/25 TURNKEY 17 UNITS LIMEGROVE OAKRIDGE FERRYBANK	17 TURNKEY UNITS			€1,452.00	2021	€1,452.00	€3,850,230.00
HC19/44 4 TURNKEY UNITS AT LIMEGROVE NOS. 18-21	4 TURNKEY UNITS			€792,627.00	2020	€792,627.00	€792,627.00
VH 114 GSC PURCHASE OF HENNESSY'S SHOP, CASTLECOMER	CAS PROJECT - STAGE 3 APPROVAL			€192,071.00	2022	€234,948.00	€697,277.00
VH 118 GSC DEVELOPMENT OF RED BARN, BALLYRAGGET	CAS PROJECT - STAGE 2 APPROVAL			€10,596.00	2022	€152,623.00	€2,870,017.00
VH 98 KINGSRIVER H.A. ENNISNAG, STONEYFORD, CO KILKENNY	CAS PROJECT - ON SITE JUNE 2021			€0.00	2021	€410,977.85	€627,611.00
VH106 GSC CAS PROJECT AT UPPER BRIDGE ST, CALLAN	CAS PROJECT - AWAITING FINAL A/C			€95,416.46	2019	€729,735.00	€754,547.00
VH131 GSC PURCHASE OF 21 BLACKMILL ST - CONVERSION & CONSTRUCTION	CAS PROJECT @ STAGE 3 APPROVAL			€247,372.00	2022	€384,920.00	€2,694,035.00
VH149 GSC CONSTRUCTION OF 12 UNITS, BROTHER THOMAS PLACE , KILKENNY	CAS PROJECT - ON SITE			€85,058.00	2022	€176,761.00	€2,681,987.00
VH 259 7 UNITS AT FIENNES COURT	CAS PROJECT @ STAGE 3 APPROVAL			€922,306.00	2021	€942,306.00	€1,345,742.00
VH271 SOS THE ROUNDHOUSE, KELLS	CAS PROJECT @ STAGE 2 APPROVAL			€301,143.00	2022	€301,143.00	€632,938.00
VH274 GSC PURCHASE OF 6 APTS AT LADYSWELL, THOMASTOWN	CAS PROJECT @ STAGE 1 APPROVAL			€3,936.00	2023	€3,936.00	€1,486,296.00
VH90 CAMPHILL 2 HOUSES & IMP WORKS @ GRENNAN VILLA	CAS PROJECT - ON SITE			€100,701.00	2021	€304,785.00	€776,152.00
A01	MAINTENANCE & IMPROVEMENT OF LA HOUSING	€5,023,553.00					
A02	HOUSING ASSESSMENT ALLOCATION TRANSFER	€516,919.00					

A03	HOUSING RENT & TENANT PURCHASE ADMINISTRATION	€666,405.00					
A05	ADMINISTRATION OF HOMELESS SERVICES	€887,894.00					
A06	SUPPORT TO HOUSING CAPITAL & AFFORDABLE PROGRAMME	€1,073,784.00					
A07	RAS PROGRAMME	€9,961,393.00					
A08	HOUSING LOANS	€1,245,169.00					
A09	HOUSING GRANTS	€1,768,717.00					
ROAD TRANSPORATION & SAFETY							
LIHAF BREAGAGH VALLEY INFRASTRUCTURE	PROVISION OF INFRASTRUCTRE TO MEET LOCAL HOUSING NEED, FACILIATES PROVISION OF TWO SECONDARY SCHOOLS AND PROMOTES INWARD INVESTMENT AND ECONOMIC DEVELOPMENT		€2,215,338.00	€2,611,578.00	2021	€10,975,234.84	€15,300,000.00
MEDIEVAL MILE EXTENSION TO PARLIAMENT STREET	ABBEY QUARTER ENABLER PROJECT		€3,577.00				€874,000.00
RRDF THOMASTOWN LOWE LOGAN STREET	RURAL REGENERATION DEVELOPMENT FUND FUNDING		€138,526.00	€221,802.00	2021	€538,431.00	€914,000.00
N25 WATERFORD TO GLENMORE DESIGN	ROADS PROJECT		€854,485.00			€3,159,243.00	€3,500,000.00
HD 15 & HD 17 N24 TOWER ROAD	ROADS PROJECT			€123,402.00		€525,399.00	€5,000,000.00
B01	NP ROAD - MAINTENANCE & IMPROVEMENT	€825,793.00					
B03	REGIONAL ROAD - MAINTENANCE & IMPROVEMENT	€1,654,885.00					
B04	LOCAL ROAD - MAINTENANCE & IMPROVEMENT	€20,010,065.00					

B05	PUBLIC LIGHTING	€1,221,784.00					
B09	MAINTENANCE & MANAGEMENT OF CAR PARKING	€1,212,720.00					
B11	AGENCY & RECOUPABLE SERVICES	€1,831,602.00					
WATER SERVICES							
C01	OPERATION & MAINTENANCE OF WATER SUPPLY	€3,517,498.00					
C02	OPERATION & MAINTENANCE OF WASTE WATER TREATMENT	€2,082,061.00					
C05	ADMIN OF GROUP & PRIVATE INSTALLATIONS	€1,215,614.00					
DEVELOPMENT MANAGEMENT							
RIVERSIDE PARK	ABBEY QUARTER DEVELOPMENT		€669,378.00	€694,844.00		€1,580,848.00	€2,300,000
HORSEBARRACK LANE	ABBEY QUARTER DEVELOPMENT		€394,572.00	€13,949.00		€648,628.00	€2,300,000
D01	FORWARD PLANNING	€636,524.00					
D02	DEVELOPMENT MANAGEMENT	€1,837,279.00					
D05	TOURISM DEVELOPMENT & PROMOTION	€1,630,394.00					
D06	COMMUNITY & ENTERPRISE FUNCTION	€2,175,513.00					
D09	ECONOMIC DEVELOPMENT & PROMOTION	€15,849,488.00					
D11	HERITAGE & CONSERVATION SERVICES	€874,968.00					

ENVIRONMENTAL SERVICES							
E02	OPERATION & MAINTENANCE OF RECOVERY & RECYCLING FACILITIES	€1,236,891.00					
E05	LITTER MANAGEMENT	€572,356.00					
E06	STREET CLEANING	€1,677,713.00					
E09	MAINTENANCE & UPKEEP OF BURIEL GROUNDS	€658,793.00					
E11	OPERATION OF FIRE SERVICE	€4,157,969.00					
E13	WATER QUALITY, AIR & NOISE POLLUTION	€2,224,622.00					
RECREATION & AMENITY							
F01	OPERATION & MAINTENANCE OF LEISURE FACILITIES	€518,630.00					
F02	OPERATION OF LIBRARY & ARCHIVAL SERVICE	€3,016,742.00					
F03	OPERATION, MAINTENANCE & IMPROVEMENT OF OUTDOOR LEISURE FACILITIES	€2,901,398.00					
F05	OPERATION OF ARTS PROGRAMME	€733,233.00					
AGRICULTURE, EDUCATION, HEALTH & WELFARE							
G04	VETERINARY SERVICE	€617,510.00					
MISCELLANEOUS SERVICES							
H03	ADMINISTRATION OF RATES	€12,717,268.00					

H09	LOCAL REPRESENTATION/CIVIC LEADERSHIP	€1,245,259.00				
H10	MOTOR TAX	€674,115.00				
H11	AGENCY & RECOUPABLE SERVICES	€1,110,887.00				
		€111,783,408.00				**€141,084,763.00**

Projects/Programmes Completed or discontinued in the reference year - 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 Completion Date**	**Final Outturn Expenditure**
HOUSING & BUILDING						
15 UNITS BY RESPOND	CAS PROJECT - COMPLETED		€1,143.00	€2,419,478.00	2019	€2,420,621.00
5 UNITS BY CAMPHILL	CAS PROJECT - COMPLETED				2019	€1,386,360.00
12 UNITS BY GSC	CAS PROJECT - COMPLETED				2019	€1,237,534.00
ROAD TRANSPORATION & SAFETY						
N25 GRAIGUENAKILL TO GAULSTOWN	ROADS PROJECT - COMPLETED				2019	€2,152,947.00
DEVELOPMENT MANAGEMENT						
LIHAF FERRYBANK PARK	PARK DEVELOPMENT		€226,920.00	€391,979.00	2020	€800,000.00
						€7,997,462.00

Appendix B

Checklists 1-7

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)?	2	As the requirements of the code are raised at various Management Team Meetings, the management team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders, budget holders are aware of the requirements of the public spending code. The PSC informs the decision-making process at all stages of a new or planned project.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Relevant KCC staff will engage with relevant training when rolled out within the sector.
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?	3	Yes, from the Head of Finance subcommittee of the CCMA
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?	N/A	No project above threshold
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	Yes
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	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
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	2	Yes, where relevant

	project.		
Q 1.10	How many formal evaluations were completed in the year under review?Have they been published in a timely manner?	2	NA
Q 1.11	Is there a process in place to follow up on the recommendations of previousevaluations?	2	NOAC Report Coordinator has recommended to the internal auditor to include follow ups to previous reports as part of their Annual Work Programme.
Q 1.12	How have the recommendations of reviews and ex post evaluationsinformed resource allocation decisions?	1	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self- Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes
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	Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Where appropriate
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 decisionmaking?	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 3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	

Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by SponsoringAgency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Governmentat 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 thepast year.

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	2	Objectives can be measured by performance indicators and review of annual work programme
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/programmesexceeding €20m or an annual spend of €5m over 4 years?	No	The items falling into this category are either an ongoing essential function of the Local Authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out at local level, e.g. RAS Scheme
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 totalexpenditure 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 beenagreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to therelevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/schemeextension 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 rulescomplied 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?	3	

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each DecisionGate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme coordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M and for many other projects. Internal coordination teams, with an identified staff member taking ownership of the project in place in other instances.
Q 4.4	Were project managers, responsible for delivery, appointed and were the projectmanagers at a suitably senior level for the scale of the project?	3	Staff at appropriate level are given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation againstplan, budget, timescales and quality?	3	Management Accounts are produced monthly. Progress reports are produced for all significant projects. Elected members appraised regularly through the CE's monthly report.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget andtime schedule?	2	Impacted by COVID in 2020
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lackof progress, changes in the environment, new evidence, etc.)?	N/A	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project wasapproval received from the Approving Authority?	3	

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	

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Incurring Current Expenditure	Self-Assessed Compliance	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Programme set out in annual budget and adopted by Elected Members
Q 5.2	Are outputs well defined?	3	National KPI's, monthly & quarterly monitoring in place
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Annual K.P.I's for each specific service, monthly and quarterly monitoring in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans, Internal Review
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. Review of Annual Service Plans, monthly reports from the CE to the Elected Members.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, National KPI's for sector
Q 5.8	Are other data complied to monitor performance?	2	Monthly management accounts, individual reports on jobs through the Agresso financial system, KPI's
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Team meetings, Management meetings, feedback from Elected Members and through engaging with the public.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' ofprogrammes/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?	N/A	N/A
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	N/A
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	N/A
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	N/A
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	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	N/A
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	N/A

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

Checklist 7 – To be completed in respect of current expenditure programmes that reached the endof 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 Complianc	Comment/ActionRequired
Q 7.1	Were reviews carried out of current expenditure programmes thatmatured during the year or were discontinued?	N/A	No programme relevant to PSC in 2020.
Q 7.2	Did those reviews reach conclusions on whether the programmes wereefficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes wereeffective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas ofexpenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a currentexpenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of projectimplementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessonslearned from reviews?	N/A	

Appendix C

In-depth Checks

1. **N77 Ballyragget to Ballynaslee Road Improvement Scheme**

2. **N24 Tower Road Junction Improvement Scheme**

3. **Administration of Homeless Services**

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	**N77 Ballyragget to Ballynaslee Road Improvement Scheme**
Detail	Capital investment on a proposed road improvement scheme which will be < 3km in length and will involve online and offline improvements. The project has been classified as a Minor Project (€5m to €20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG).
Responsible Body	Kilkenny County Council
Current Status	Expenditure Being Incurred
Start Date	First Proposed in 2012. This project commenced in 2017.
End Date	Currently in Planning Stage awaiting 177AE approval from An Bord Pleanala
Overall Cost	Minor Project (€5m to €20m) in accordance with Unit 12.0 of the TII PAG.

Project Description

Kilkenny County Council (KCC) proposes to improve the N77 route between Ballyragget Village and Ballynaslee in Co. Kilkenny, a single carriageway road with a 100kph speed limit.

In 2012, Tramore House Regional Design Office developed a draft preliminary design for widening of the existing N77 between the end of the imminent to be constructed Ballynaslee Realignment to just north of the Glanbia factory at the local road junction (L5833). This Preliminary Design was not subsequently developed or progressed. In the interim, design standards had changed with respect to clear zone requirements and the requirement to incorporate the concept of a forgiving roadside.

In 2015, Kilkenny County Council completed the 2km Type 1 Single Carriageway realignment of the N77 within the townland of Ballynaslee and adjacent to the Laois county bounds.

This Project will tie-into the above completed N77 Ballynaslee Realignment at the northern extent of the proposed scheme. Glanbia's Ballyragget factory is rural in nature and located on lands adjacent to the N77. It is situated between Ballyragget Village and the townland of Ballynaslee. The factory is a major employer in the region and is one of Europe's largest integrated dairy processing facilities. Due to the nature of the operation a high degree of heavy vehicle trip movements is generated by the plant at various times during the calendar year.

The existing stretch of the N77 from Ballyragget Village to Ballynaslee is limited because of its cross-sections and substandard alignment. These contribute to the absence of overtaking opportunities and inconsistent traffic flow regimes on the route. The proposed improvement works from Ballyragget Village to Ballynaslee will provide safe overtaking opportunities, increase overall consistency and efficiency of the route and provide safer and more time efficient journeys. The proposed works will also provide safer access for Vulnerable Road Users (VRUs).

The development will consist of the realignment of a 2.44km section of the N77 to remove a bend immediately to the north of the Glanbia plant at Ballyragget, County Kilkenny. The proposed development will commence c. 250m south of the Glanbia plant at Ballyragget and extend northwards to tie in to the recently completed N77 Ballynaslee Realignment Scheme. The works will consist of 1,740m of online realignment and 700m of offline realignment works, with associated drainage, including attenuation pond and swales; fencing; safety barriers; kerb line; signage; and all site development and landscaping works. The maximum anticipated excavation depth is 5m bgl which incorporates the drainage requirements for the scheme.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the **N77 Ballyragget to Ballynaslee Road Improvement Scheme**. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
The overall objective of this scheme is to improve the consistency, accessibility and safety of this existing stretch of the N77. This overall objective is addressed through Economy, Safety, Environment, Accessibility & Social Exclusion, Integration & Physical Activity.	Funding under Minor Projects (€5m to €20m) in accordance with Unit 12.0 of the TII PAG. The capital funding for this project comes from Transport Infrastructure Ireland (TII). Project team is in place.	Information/data gathering Public Consultation Design NIS & 177AE Application to An Bord Pleanala CPO Procedure	Upgraded Road Infrastructure to DMRB Standards	Improved Journey Times Improved Road Character Accommodation of Future Traffic Volumes Improved Road Safety Improved Access for Vulnerable Road Users

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

The following section tracks the **N77 Ballyragget to Ballynaslee Road Improvement Scheme** from inception to now in terms of major project/programme milestones

2012 — In 2012, Tramore House Regional Design Office developed a draft preliminary design for widening of the existing N77 between the end of the imminent to be constructed Ballynaslee Realignment to just north of the Glanbia factory at the local road junction (L5833).

2015	In 2015, Kilkenny County Council completed a 2km Type 1 Single Carriageway realignment of the N77 within the townland of Ballynaslee and adjacent to the Laois county bounds.
2017	Project Commencement
2020 (March)	Design Report
2020 (Dec)	NIS & 177AE Planning Application to An Bord Pleanala – (Decision awaited)
2020 (Dec)	Publication of CPO and submission to An Bord Pleanala
2021 (May)	Confirmation of CPO

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **N77 Ballyragget to Ballynaslee Road Improvement Scheme**.

Key Document	Title	Date	Project/Programme Key Documents
			Details
1	Confirmation of Instruction (KCC to THRDO)	January 2017	This is a formal process to engage THRDO to project manage the proposed scheme.
2	Unit 14 Project Appraisal Balance Sheets (PABS)	August 2020	The PABS is a means to assess the project against the project objectives.
3	Project Appraisal Plan (PAP)	September 2020	The PAP functions as the scoping document for appraisal and transport modelling process
4	Project Appraisal Report (PAR)	September 2020	This Project Appraisal Report has been prepared in accordance with the Project Appraisal Guidelines (PAG) **Unit 12**, (Minor projects €5m to €20m) and as amended by the Project Appraisal Plan (PAP).
5	Option Comparison Cost Estimates (OCCE)	September 2020	This is a cost comparison between the potential scheme options.
6	Preliminary Design Report (PDR) & Appendices	October 2020	The preliminary design report seeks to co-ordinate the environmental evaluation documentation with the land acquisition documentation and detail applications for departures from TII standards.
7	Route Options Report	October 2020	This report is prepared in accordance with the Project Appraisal Guidelines (PAG) Unit 12.0, (Minor projects €5m to €20m) and by the Project Appraisal Plan (PAP). As part of the route selection process, two options were assessed using economic appraisal as per Unit 12 of the PAG. In addition to this, the two options were assessed using multi criteria analysis as per Unit 14 of the Project Appraisal Guidelines and the PAP.
8	CPO	December, 2020	CPO submitted to Bord Pleanala December 2020. Confirmation Notice published in May, 2021

9	Risk Register	March 2021	The risk register identifies risks to the delivery of the project and strategies to mitigate against those risks. As a project proceeds any high risks should be eliminated before the construction phase by amended design or additional investigations to reduce/eliminate the risk.
10	Project Execution Plan (PEP)	March 2021	The PEP is the core document for managing a project and states the policies and procedures for project delivery.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **N77 Ballyragget to Ballynaslee Road Improvement Scheme**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Confirmation of Instruction (KCC to THRDO)	Confirmation to proceed with preparation of various reports.	Yes
Project Appraisal Report (PAR)	Assess if project was appraised & recommended, that cost benefit analysis be undertaken & Project Appraisal Balance Sheet be completed. This Project Appraisal Report has been prepared in accordance with the Project Appraisal Guidelines (PAG) **Unit 12**, (Minor projects €5m to €20m) and as amended by the Project Appraisal Plan (PAP).	Yes
Route Options Report	Recommend best option for route	Yes
Project Execution Plan (PEP)	Identified roles and responsibilities for project management. Set out milestones required to deliver project.	Yes
Risk Register	This identifies risks to the delivery of the project and strategies to mitigate against those risks.	Yes

Data Availability and Proposed Next Steps

The necessary data is available on file to evaluate this project. There was a Project Appraisal Report completed to support the need for road realignment to cater for all traffic and in particular the commercial traffic entering and leaving the Glanbia plant . The main objective of this project is to ensure the safety of all the road users.

The Council is awaiting a decision on the planning application from Bord Pleanala which is expected by 4th June 2021. The necessary land acquisition processes will proceed once Planning approval is secured and subject to TII and Government approval & appraisal.

All statutory procurement guidelines and TII Framework have been followed to date with Consultants and will continue. On completion of project, a final account detailing the total expenditure will be prepared. Funding from TII will be drawn down on a monthly basis based on expenditure incurred.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **N77 Ballyragget to Ballynaslee Road Improvement Scheme** based on the findings from the previous sections of this report.

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

The appraisal stage has been completed. Safety appraisal has clearly identified the need for this realignment. 2 options were considered for additional land take. Economic appraisal has been completed. Statutory environmental requirements and land acquisition has been completed and approved. Once planning approval is secured, the Council will then proceed to acquire the land, seek tenders and commence construction – implementation stage.

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

Yes- Refer to documents listed in Section B – Step 3.

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

The procedure set down by TII and Department in relation to roads projects is been adhered to. Project team has been set up. Expenditure incurred will be captured through our Agresso Financial System. Monitoring of expenditure and draw down of funds will be undertaken

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **N77 Ballyragget to Ballynaslee Road Improvement Scheme**

Summary of In-Depth Check

It is important to note that this scheme is a continuation of the realignment of the N77 road between Ballyragget and Durrow.
In 2015, Kilkenny County Council completed a 2km Type 1 Single Carriageway realignment of the N77 within the townland of Ballynaslee and adjacent to the Laois county bounds.

The work to date in assessment and completion of the various reports/statutory is in accordance with the procedure set out by the TII and Department of Transport in relation to any road project. A decision on planning is awaited from Bord Pleanala. Once a positive decision is received the preparation of construction tender documents and land acquisition will proceed subject to TII and Government approval. The value of this project is less than €10million.

As construction work has not commenced on this project, 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 to management on milestones being met and budgets being adhered to. I would recommend that a post project evaluation be carried out within a specific time frame.

Section A: Introduction

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

Programme or Project Information	
Name	**N24 Tower Road Junction Improvement Scheme**
Detail	Capital investment on a new compact grade separated junction, roundabout and link road. Closure of the Ink Bottle junction. Various other associated works. The project has been classified as a Minor Project (€0.5m to €5m) in accordance with Unit 14.0 of the TII Project Appraisal Guidelines (PAG).
Responsible Body	Kilkenny County Council
Current Status	Expenditure Being Incurred
Start Date	First Proposed in 2012. This project commenced in 2017.
End Date	Currently preparing tender documentation for Construction.
Overall Cost	Minor Project (€0.5m to €5m) in accordance with Unit 14.0 of the TII PAG.

Project Description
The N24 is a National Primary route linking Limerick to Waterford via the towns of Tipperary, Cahir and Carrick-on-Suir. Kilkenny County Council (KCC) proposes to improve a 1.8km section of the N24 at Piltown, County Kilkenny entitled the N24 Tower Road Junction Improvement Scheme. The existing section of the N24 at this location consists of a 2+1 single carriageway road with a 100kph speed limit.
The section of the N24 that is affected by this project is located approximately 1.8 kilometres from the Kilkenny/Tipperary county boundary, is approximately 1.8 kilometres in length and passes through the townlands of Garrynarea, Tibberaghny and Belline & Rogerstown. The scheme affects two public road junctions on the N24, namely, the Turret (Ink Bottle) and Piltown Tower (Memorial Tower) junctions.

In 2002, Kilkenny County Council completed a 9.3-kilometre realignment of the N24 between The Three Bridges (Kilkenny/Tipperary county boundary) and Clonmore Cross, west of Mooncoin village. This wide single carriageway scheme bypassed the villages of Piltown and Fiddown. During the period 2002 – 2006, there were six fatal collisions, one serious injury collision and nine minor injury collisions. A particular problem with head-on collisions was evident.

In 2006, a Type 3 Dual Carriageway (two plus one) retrofit was installed as a pilot project trialling this type of cross-section. Following the installation of the Type 3 Dual Carriageway scheme, road safety improved along the route with the severity of collisions reducing. When the Type 3 Dual Carriageway scheme was installed, right turns were prohibited out of the Ink Bottle junction (towards Carrick-on-Suir); however, vehicles continued to make this manoeuvre.

In 2008, Kilkenny County Council proposed closing the gap in the wire rope barrier at this junction. This would eliminate illegal right turns out of the junction and would also prevent right turns into the junction. The proposal was met with vehement opposition, as, if implemented in isolation, traffic would be forced back into Piltown village. The proposal was subsequently abandoned.

In the period 2007 – 2010, despite improvements in road safety following the Type 3 retrofit, seven minor injury collisions were recorded along the 1.3 kilometre stretch of road. These collisions were largely associated with the Tower Road junction and mainly involved conflict between vehicles emerging from the junction and mainline traffic. A low-cost scheme at this junction was installed in 2010. This scheme channels N24 eastbound traffic down to one lane in advance of, and past, the Tower Road junction. Access to the hard strip, which was used as a non-standard deceleration lane along the nearside road edge, was removed, thus removing the risk of obstructed visibility for vehicles exiting the minor road. In addition, access over the central hatching was also prevented, thereby prohibiting drivers from overtaking left-turning vehicles on the approach to the junction. The combined effect has resulted in through traffic having to slow down behind left turning vehicles, resulting in road users exiting onto the major road being afforded a better opportunity to assess the gap in traffic that is available to them. In 2011, Tramore House Regional Design Office was commissioned by Kilkenny County Council to investigate feasible increased levels of intervention for this stretch of road with the primary objective of improving road safety. It was felt that the retrofitted type 3 Dual Carriageway, together with the current installation at the Tower Road junction, represented the best Management Option for the junction and that no further improvement could be made without the acquisition of land.

A scheme incorporating an overbridge at the Tower Road and an offline link road connecting the Ink Bottle and the Tower Road was adopted by Kilkenny County Council in March 2012 under the Part 8 Planning process. This scheme would eliminate right turns out of and left turns into the Tower Road junction and also eliminate right turns into and left turns out of the Ink Bottle junction. The overbridge would incorporate a left-in, left-out junction on the westbound side of the N24. Following Part 8 approval, preliminary discussion took place with affected land owners. Tramore House were subsequently asked to investigate alternative options requiring less land. Three options, including the Part 8 option, were compared from a cost benefit point of view. Kilkenny County Council wished to progress a scheme which omitted the link road and allowed right turns into the Ink Bottle junction to continue. They committed to physically restricting right turns out of the Ink Bottle junction as part of a separate scheme. The major scheme did not advance any further at that time. Delineator posts were installed to segregate the right turn for the Ink Bottle junction in 2014. These prevent vehicles turning right out of the Ink Bottle junction.

In 2017, Tramore House were asked to revisit the project and scheme appraisal. Project Appraisal methods have changed in the intervening period and because of the desired scheme objectives, it is felt that a Road Safety Impact Assessment (RSIA) is the best means of selecting a preferred option. The site has been identified in the last three rounds of the GE-STY-01022 (previously TII DMRD HD15) cluster analysis. An intervention to optimise the safety performance of the current layout is currently being progressed by Kilkenny County Council. This is viewed by the local authority as an interim measure. For the purpose of this assessment, this option is the Do-Minimum option, as it is a committed scheme. There is no Do-Nothing option.

The Road Safety Impact Assessment (RSIA) was completed in May 2017. This identified the optimal solution to address the safety issues arising.

In 2018, Atkins were appointed consultants to develop the selected option from the RSIA into a Road Improvement Scheme and progress same through the planning process and ultimately construction.

Part 8 approval for the scheme was secured in 15th April 2019.

Following an oral hearing confirmation from An Bord Pleanala of the Compulsory Purchase Order was published on the 23rd September 2020.

Notice to treat was served on all relevant landowners on the 23rd March 2021.

The scheme is presently in the preparation of construction tender documents and is expected to proceed to tender in the coming months subject to TII and Government appraisal & approval.

The proposed development will consist of :

- Upgrade of existing Tower road junction (which contains a structure included in the Record of Protected Structure Memorial Tower reference C211) to a compact grade separated junction including an overbridge spanning the N24 national road
- Removal of existing Tower Road roundabout and replacement with a new roundabout to the north west of Piltown Tower

- New 750m link road connecting the Ink Bottle Junction to the Tower Road junction with closure of the Ink Bottle Junction access to the N24 for all vehicles except cyclists (which contains in proximate a structure included in the Record of Protected Structure Reference at Gate Lodge (The Turret or Ink Bottle) reference C1060)
- Widening of the current 2+1 N24 carriageway to a 2+2 carriageway for 1.8km
- Provision of cyclist and pedestrian facilities
- Public lighting improvements
- The installation of road markings and signage
- Surface water drainage system
- Hard and soft landscaping.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the **N24 Tower Road Junction Improvement Scheme**. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
The overall objective of this scheme is to address the safety issue with the existing road layout.	Funding under Minor Projects (€0.5m to €5m) in accordance with Unit 14.0 of the TII PAG. The capital funding for this project comes from Transport Infrastructure Ireland (TII) Project Team in Place	Information gathering Consultation Design Planning Approval CPO/Land Acquisition	Upgraded Road Infrastructure to DMRB Standards	Improved Road Safety through reduction in collisions & severity of collisions.

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

The following section tracks the **N24 Tower Road Junction Improvement Scheme** from inception to now in terms of major project/programme milestones:

- ➢ 2002 - Kilkenny County Council completed a 9.3-kilometre realignment of the N24 between The Three Bridges (Kilkenny/Tipperary county boundary) and Clonmore Cross, west of Mooncoin village.

- ➢ 2006 - Type 3 Dual Carriageway (two plus one) retrofit was installed as a pilot project trialling this type of cross-section.

- ➢ 2008 - Kilkenny County Council proposed closing the gap in the wire rope barrier at this junction. Proposal abandoned.

- ➢ 2010 - Low-cost scheme was installed at the Tower Road junction in 2010.

- ➢ 2012 - Part 8 approval for a road improvement Scheme approved in March 2012. (Part 8 not progressed to detailed design and CPO)

- ➢ 2017 - Road Safety Impact Assessment Report (RSIA) completed.

- ➢ 2018 - Atkins appointed consultants to complete phases 1-7 of the TII Project Management Guidelines (PMG).

- ➢ 2019 - Part 8 Planning approval secured for the scheme.

- ➢ 2020 - Compulsory Purchase Order confirmation received from An Bord Pleanala following an Oral Hearing.

- ➢ 2021 - Notice to Treat served on landowners/occupiers.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **N24 Tower Road Junction Improvement Scheme.**

Key Document	Project/Programme Key Documents		Details
	Title	**Date**	
1	Road Safety Impact Assessment (RSIA)	May 2017	The purpose of the RSIA is to contribute to the determination of project need, objectives and the project brief.
2	Part 8 Approval	April 2019	Members of Kilkenny County Council approved the Chief Executive's Part 8 Planning on the 15th April, 2019. Part 8 Planning was advertised in February 2019 for public consultation in. There were 9 submissions made during the consultation period.
3	Preliminary Design Report	October 2019	The preliminary design report seeks to co-ordinate the environmental evaluation documentation with the land acquisition documentation and detail applications for departures from TII standards.
4	Unit 14 Project Appraisal Balance Sheets (PABS)	October 2019	The PABS is a means to assess the project against the project objectives.
5	CPO Confirmation Notice from An Bord Pleanala	August 2020	The Council published the CPO 25th October 2019 A number of objections were lodged with Bord Pleanala. An oral hearing took place 10th March 2020. Following the oral hearing, confirmation of the Compulsory purchase order was published on the 23rd September, 2020. Notice to treat has been served on relevant landowners in March, 2021.
6	Project Risk Schedule	February 2021	The project risk schedule identifies risks to the delivery of the project and strategies to mitigate against those risks. As a project proceeds any high risks should be eliminated before the construction phase by amended design or additional investigations to reduce/eliminate the risk.
7	Project Execution Plan (PEP)	March 2021	The PEP is the core document for managing a project and states the policies and procedures for project delivery.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **N24 Tower Road Junction Improvement Scheme**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Road Safety Impact Assessment (RSIA)	Assess if project was appraised	**Yes**
Preliminary Design Report	Consultants appointed to prepare report, all data required was assesses, number of options considered and recommendation given.	**Yes**
Project Execution Plan (PEP)	Identified roles and responsibilities. Set out milestones required to deliver project.	**Yes**
Project Risk Schedule	This identifies risks to the delivery of the project and strategies to mitigate against those risks.	Yes
Unit 14 Project Appraisal Balance Sheets (PABS)	The PABS is a means to assess the project against the project objectives.	Yes

Data Availability and Proposed Next Steps

The necessary data is available on file to evaluate this project. There was a Road Safety Impact Assessment completed to support the need for road improvements in the interest of safety. The main objective of this project is to ensure the safety of the road users and to reduce/eliminate accidents.

The necessary land acquisition is now proceeding. Tender documents are currently being prepared to appoint a contractor. Funding has been approved by TII for this project.

All statutory procurement guidelines will be followed. On completion of project, a final account detailing the total expenditure will be prepared. Funding from TII will be drawn down on a monthly basis based on expenditure incurred.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **N24 Tower Road Junction Improvement Scheme** based on the findings from the previous sections of this report.

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

The appraisal stage has been completed. Safety appraisal has clearly identified the need for this project based on collision data. Several options to deliver the preferred route and works have been assessed and Economic appraisal has been completed. Statutory requirements such as planning and land acquisition has been approved. The Council will now proceed to tender and construction – implementation stage.

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

Yes- Refer to documents listed in Section B – Step 3.

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

The procedure set down by TII and Department in relation to roads projects is been adhered to. Project team has been set up. Expenditure incurred will be captured through our Agresso Financial System. Monitoring of expenditure and draw down of funds will be undertaken by the Roads Section

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **N24 Tower Road Junction Improvement Scheme**.

Summary of In-Depth Check

It is important to note that following assessment, the "Do-Nothing" option has been ruled out. The collision data justifies the requirement for this road improvement. A number of road safety improvements to the N24 have been carried out since the realignment of this part of the road in 2002 and the collision data has not reduced sufficiently or been eliminated. In 2017 the optimal solution to address the safety issues was identified and agreed.

The scheme is presently in the preparation of construction tender documents and is expected to proceed to tender in the coming months subject to TII and Government appraisal & approval. The value of this project is less than €10million.

As construction work has not commenced on this project, 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 to management on milestones being met and budgets being adhered to. I would recommend that a post project evaluation be carried out within a specific time frame and collision data monitored over a number of years.

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	Administration of Homeless Services
Detail	Prevention of Homelessness and reduce the need for emergency homeless accommodation.
Responsible Body	Kilkenny County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	Ongoing annual budget
End Date	Ongoing annual budget
Overall Cost	€887,900

Project Description

The administration of the Homeless Service is managed the by Housing Section of Kilkenny County Council. The total expenditure for the service in 2020 was €887,900.

Kilkenny County Council face significant challenges in dealing with individuals and families presenting as homeless. Lack of housing supply and increasing rents are resulting in people finding themselves in a homeless situation. Most cases presented as homeless are also further complicated due to issues such as mental health, addictions, anti-social behaviour and family breakdown.

Additional resources have led to the recent recruitment of HAP Placefinder Officer and a Homeless Prevention Officer. These recruitments have placed a greater emphasis on homeless prevention.

Kilkenny County Council is included in the South East Homeless Action Team which provides a co-ordinated, inter agency response to the support needs and case management of homeless people and individuals at risk of becoming homeless.

Kilkenny County Council has entered into Service Level Agreements with service providers to provide supported emergency and long-term accommodation.

The overall aim of the service is to reduce the requirement for emergency accommodation and provide long term housing solutions.

2020 Expenditure - Administration of Homeless Services	
Description	**€**
Payroll	177,000
Miscellaneous	1,550
Accommodation	606,600
Overhead Allocation Corporate Buildings	102,750
Total	**887,900**

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the Administration of Homeless Service. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
• to reduce the requirement for emergency accommodation and provide long term housing solutions. • to prevent homelessness by providing appropriate supports	• Expenditure of €887,900 • 3.9 FTE staff.	• Operation of the Housing Action Team (HAT) to provide an interagency approach to source appropriate supports for homeless families in emergency accommodation and to avoid long term dependency on B&B/hotel accommodation. • Implement a regional approach to the provision of homeless services. • Manage the provision of emergency accommodation through the Good Shepherd Centre and own front door accommodation solutions. • Implement an effective early intervention homeless prevention service to reduce the need for emergency accommodation solutions.	• Reduction in people rough sleeping and in hotel/b&b accommodation • Increase number of people in more sustainable long-term accommodation	• Reduction in people living in temporary emergency accommodation. • Secure permanent and independent accommodation

Description of Programme Logic Model

Objectives: The objectives of the Homeless Service are to prevent homeless by early intervention, providing temporary emergency accommodation and delivering a long-term housing solution.

Inputs: The main inputs are the salaries of Homeless Services Team staff and funding to support emergency accommodation providers.

Activities: Homeless services staff preventing homelessness in the first instance by early intervention. Providing emergency accommodation for those eligible for the service. Monitoring budgets and recoupment of funds. Working with other agencies through the Homeless Action Team (HAT) to provide a structured solution to each homeless case. Aftercare services provided to help tenancy sustainment.

Outputs: Reduction in people rough sleeping or in hotel/B&B accommodation.

Outcomes: Reduction in number of homeless presentations to due to early intervention. Providing a long-term housing solution and less reliance for temporary emergency accommodation.

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

The following section tracks the Administration of Homeless Services from inception to conclusion in terms of major project/programme milestones

2020 - The Homeless Services is an ongoing service provided by Kilkenny County Council. Funding for providing the service is included in the Annual Budget.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Administration of Homeless Services.

Project/Programme Key Documents	
Title	**Details**
South East Region Homeless Action Plan	Regional Plan includes the strategic aims and objectives and outlines the regional implementation framework
Homeless Services Policy Document	Kilkenny County Councils policy document for Homeless Services
Agresso FMS	Annual budget and expenditure on homeless services is available.

Key Document 1: South East Region Homeless Action Plan

The Regional Homelessness Management Group, in consultation with the Regional Homeless Forum, prepared a Regional Homelessness Action Plan. The development of this South East Homelessness Action Plan is in accordance with Part 2, Chapter 6, Section 40 (10) of the Housing (Miscellaneous Provisions) Act 2009. The overall aim of this plan is to ensure that people are diverted from homeless accommodation in the first instance and where this is unavoidable that the period spent in emergency accommodation is as short and as successful as it can be. The outlines the long-term vision for homelessness in the South East region and the regional structures in place to achieve it.

Key Document 2: Kilkenny County Council Homeless Services Policy Document

The policy details the legislation and the National Policy Framework for providing homeless services. It sets out the criterial for being eligible for a homeless service. It includes the emergency accommodation options and the conditions of stay in this accommodation. It sets out the support services available to exit emergency accommodation.

Key Document 3: Agresso FMS

Reports can be generated from agresso detailing the level of expenditure paid in relation to payroll costs and accommodation costs. This allows management to monitor budget adherence during the year.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Homelessness Data	The Pathway Accommodation and Support System (PASS) is an online shared system utilised by every homeless service provider and all local authorities in Ireland. The system provides 'real-time' information in terms of homeless presentation and bed occupancy	Yes- PASS system
Homelessness Presentations	Personal details of homeless presentations including background history and reasons for homelessness	Yes – files in Housing Dept.
Finance Reports	Reports available on agresso in relation to budgets and spend on homeless services. Also shows income from recoupment claims	Yes – Agresso FMS

Data Availability and Proposed Next Steps

Data is available on the PASS System, the housing files and agresso to carry out a full evaluation on the Administration of the Homeless Service.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Administration of the Homeless Service 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 Administration of Homeless Services broadly complies with the standards set out in the Public Spending Code. The service is administered and managed within the Housing Directorate. There are policy and procedures in place regarding assessing homeless presentations and the provision of emergency accommodation. The homeless team hold regular meetings to monitor their performance. Regional meetings take place with the South East Regional Management group in relation to policy.

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

Information is captured on the PASS system and is made available to Central Government through the Regional Homeless Group. Financial reports are available on Agresso to monitor expenditure against the budgets provided. These reports also show the income from recoupment claims.

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

Kilkenny County Council offer a comprehensive homeless service in line with national and regional policies. A greater emphasis is now placed on prevention and intervention of homelessness and the recruitment of a Homeless Prevention officer has been key driver of this change. The lack of affordable housing supply is a challenge facing homeless services.

Homeless services should continue to review its staffing structure. There are growing number of complex homeless cases where addiction and mental health are major factors. The council should ensure that staff have the training and skills to deal with these complex cases.

The Homeless Services Policy document was prepared in 2018. Kilkenny County Council should ensure that the policy document is reviewed regularly and updated with changes in the services being provided.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Administration of Homeless Services.

Summary of In-Depth Check

Kilkenny County Council provide a responsive and effective emergency homeless service to those in need of supports. I recommend that they continue the operation of the Housing Action Team (HAT) to provide an interagency approach to source appropriate supports for homeless families in emergency accommodation and to avoid long term dependency on B&B/hotel accommodation.

Kilkenny County Council adopt a regional approach to the provision of homeless services through the southeast Regional Homeless Forum. A greater emphasis is now placed on prevention and intervention of homelessness and the recruitment of a Homeless Prevention officer has been a key driver of this change.

I recommend that Kilkenny County Council regularly review the staff structure of the homeless service to ensure that staff have sufficient training and skills to deal with the increasing number of complex cases presenting as homeless.