
Public Spending Code

Quality
Assurance
Report for 2016

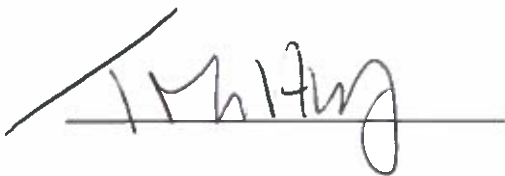
Dún Laoghaire-
Rathdown
County Council

Certification

This Annual Quality Assurance Report reflects Dún Laoghaire-Rathdown 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:

Date:

A handwritten signature in black ink, appearing to read 'Tom McHugh', written over a horizontal line.A handwritten date '31/5/2017' written in black ink, underlined.

Tom McHugh

A/Chief Executive

Dún Laoghaire-Rathdown County Council

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Introduction

Dún Laoghaire-Rathdown County Council (DLR) has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which DLR meets the obligations set out in the Public Spending Code and contains five steps;

Step 1

Draw up Project Inventory of all projects/programmes at the different stages of the Project Life Cycle. The 3 stages of the Life Cycle are expenditure being considered, expenditure being incurred and expenditure that has recently ended. The Project Inventory includes all projects/programmes above €0.5m.

Step 2

Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.

Step 3

Complete the 7 checklists contained in the PSC.

Step 4

Carry out a more in-depth check on a small number of selected projects/programmes. The value of projects/programmes subject to the in-depth check should be a minimum of 5% of total value of all Capital Projects on the Project Inventory and for Revenue Projects a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

Step 5

Complete Summary Report for the National Oversight and Audit Commission (NOAC) of the above 4 steps and include a note of how any inadequacies identified in the QA process will be addressed.

This report fulfils the fifth requirement of the QA Process for DLR in respect of 2016.

Step 1 - Project Inventory

This section details the Project Inventory drawn up by DLR in accordance with the guidance on the Quality Assurance process.

This inventory is divided between current and capital projects/programmes and between three stages:

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

Capital projects with total project cost of greater than €0.5m are included and are categorised depending on the stage of the project – if expenditure was incurred on the project in 2016 then it is included under expenditure being incurred.

Increases of greater than €0.5m in budgeted revenue expenditure programmes are shown in expenditure being considered while programmes with revenue expenditure of greater than €0.5m in 2016 are listed under expenditure being incurred. It should be noted that revenue expenditure in many instances includes wages and salaries

The Inventory lists a total of 128 projects across the 3 stages and cost categories with a total value of €499.90m.

Summary Table of 2016 Inventory – Included in Appendix A.

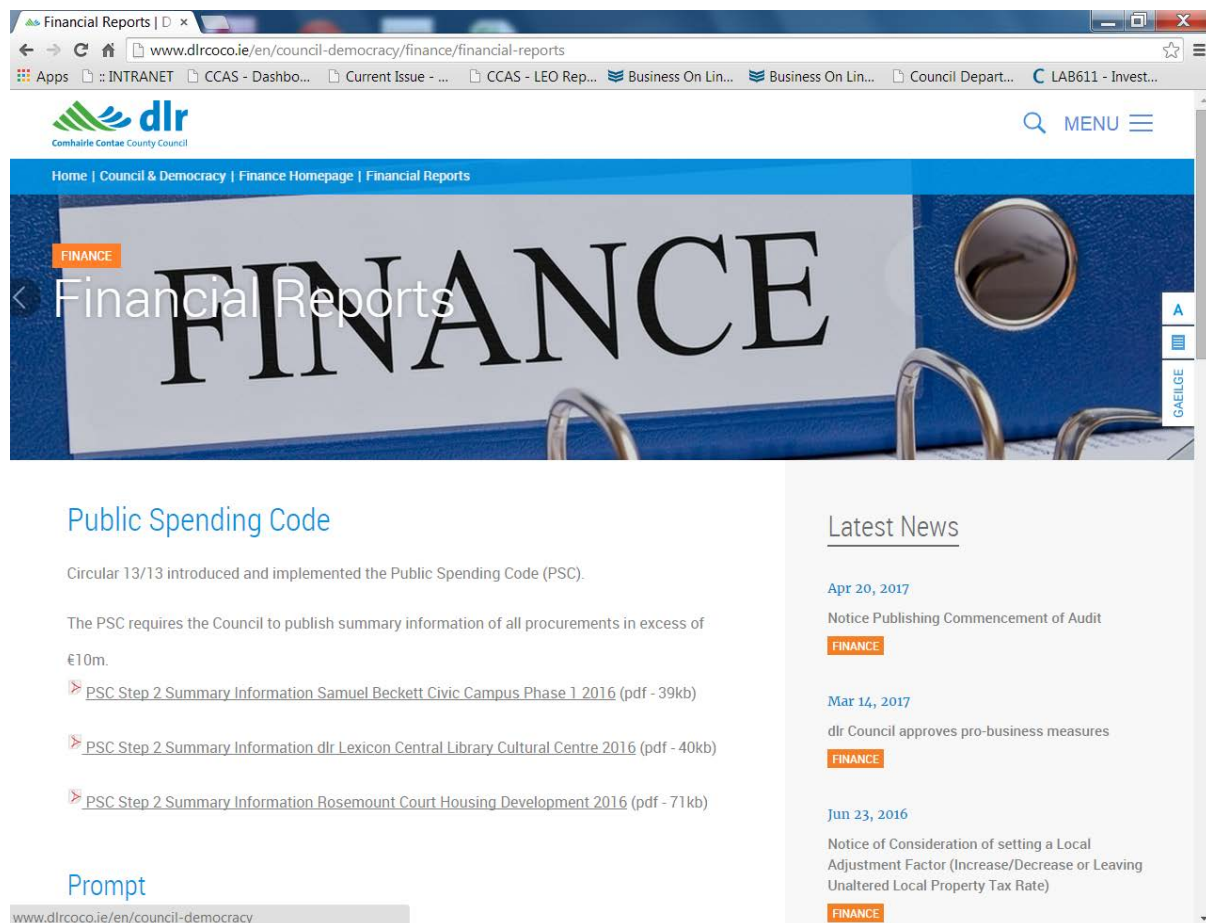
	Revenue Projects		Capital Projects		Toal Value of Inventory
Project Expenditure	Number	Value	Number	Value	Value
Being Considered	7	€7.80m	41	€126.46m	€134.26m
Being Incurred	46	€165.36m	34	€132.35m	€297.71m
Recently Ended	0	€0.00m	7	€67.93m	€67.93m
Totals		€173.16m		€326.74m	€499.90m

Step 2 - Procurements in excess of € 10million

As part of the Quality Assurance process DLR has published summary information on its website of the 3 procurements that were greater than €10m.

Listed below is the link to this page and an illustration of its location.

<http://www.dlrcoco.ie/en/council-democracy/finance/financial-reports>



The screenshot shows a web browser window displaying the 'Financial Reports' page of the DLR (De La Rinne) website. The browser's address bar shows the URL: www.dlrcoco.ie/en/council-democracy/finance/financial-reports. The page features a blue header with the DLR logo and navigation links. The main content area is titled 'Financial Reports' and includes a section for 'Public Spending Code' with a brief description and three PDF links. A 'Latest News' sidebar on the right lists three news items with dates and 'FINANCE' tags. The page footer contains the URL www.dlrcoco.ie/en/council-democracy.

Public Spending Code

Circular 13/13 introduced and implemented the Public Spending Code (PSC).

The PSC requires the Council to publish summary information of all procurements in excess of €10m.

- [PSC Step 2 Summary Information Samuel Beckett Civic Campus Phase 1 2016 \(pdf - 39kb\)](#)
- [PSC Step 2 Summary Information dlr Lexicon Central Library Cultural Centre 2016 \(pdf - 40kb\)](#)
- [PSC Step 2 Summary Information Rosemount Court Housing Development 2016 \(pdf - 71kb\)](#)

Prompt

www.dlrcoco.ie/en/council-democracy

Latest News

- Apr 20, 2017**
Notice Publishing Commencement of Audit
FINANCE
- Mar 14, 2017**
dlr Council approves pro-business measures
FINANCE
- Jun 23, 2016**
Notice of Consideration of setting a Local Adjustment Factor (Increase/Decrease or Leaving Unaltered Local Property Tax Rate)
FINANCE

Step 3 - PSC Checklists

The third step in the QA process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the Council and its agencies/bodies, in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total;

- Checklist 1: General Obligations Not Specific to Individual Projects/Programmes
- Checklist 2: Capital Projects or Capital Grant Schemes Being Considered
- Checklist 3: Current Expenditure Being Considered
- Checklist 4: Capital Expenditure Being Incurred
- Checklist 5: Current Expenditure Being Incurred
- Checklist 6: Capital Expenditure Completed
- Checklist 7: Current Expenditure Completed

A full set of checklists 1-7 was completed by DLR and can be found in Appendix B.

Step 4 - In-Depth Check

DLR's Internal Audit Unit carried out an in-depth check of two projects from the Project Inventory with a combined project budget of €45m

From the projects recently ended, the dlr LexIcon Central Library and Cultural Centre was selected.

From the projects expenditure being considered, Social Housing Leasing – SHCEP (Social Housing Current Expenditure Programme) under the heading A07 RAS Programme (Various leasing schemes providing social housing) on the Revenue project inventory was selected.

The following presents a summary of the findings of these In-Depth Checks.

dlr LexIcon Central Library and Cultural Centre

Internal audit have examined the controls in place for the Lexicon Central Library and Cultural Centre project, and can give reasonable assurance that there is compliance with the public spending code. An audit of the LexIcon Central Library and Cultural Centre by Deloitte found no significant findings. The project team maintained extensive documentation on all aspects of the project. The project objectives and project management structure were clearly defined.

The elements of a project appraisal did take place, but not at once in the same document.

Internal audit recommend that Dún Laoghaire Rathdown County Council consider the following recommendations:

- Current and future projects should fully comply with the public spending code.
- Document templates should be developed and circulated for all projects covering the different stages of the life-cycle of programmes and projects. The balanced scorecard approach could be developed so management can form a common view on how projects and programmes are performing relative to other projects and programmes.

Social Housing Leasing – SHCEP (Social Housing Current Expenditure Programme) under A07 RAS Programme – Revenue project inventory

The Social Housing Leasing initiative was introduced to allow housing authorities and Approved Housing Bodies to enter into the long-term leasing (10 to 20 years) of private dwellings as a means of meeting housing need. As at April 2017 the Council had 277 leased properties under the various schemes.

The leasing of property is operated in accordance with the terms of the various schemes and the lease payments are based on a discounted market rent which takes account of the vacancy guarantee and the tenant management and property management responsibilities taken on by Dun Laoghaire-Rathdown County Council or the AHB. Rent

reviews are carried out every 3 -4 years in accordance with Consumer Price Index Rental sub-indices.

Regular returns are submitted to the Department of Housing, Planning, Community and Local Government who fund the lease payments out of current expenditure in addition to weekly and quarterly reports to Dun Laoghaire Management.

The purpose of the review was to provide an independent professional opinion on compliance with the Public Spending Code and, more specifically, the quality of the appraisal, planning and implementation of work done within each programme. This scheme was examined in order to assess if the practices implemented are of a high standard. The scope of the audit included a review of compliance with the Public Spending Code.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall substantial assurance that there is compliance with the Public Spending Code within the Dún Laoghaire-Rathdown County Council.

Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure that is being considered, being incurred, and that has recently ended.

DLR has published details of all procurements in excess of €10 million on its website.

The checklists completed by DLR shows an adequate level of compliance with the Public Spending Code.

The in-depth check carried out by Internal Audit revealed no major issues which would cast doubt on this Council's compliance with the Code and showed an overall level of compliance with the PSC. All recommendations arising from the in-depth check were accepted and will be implemented.

The compilation of both the inventory and checklists for the QA process was a significant co-ordination task in terms of liaising with various Sections, Departments and Directors.

This process of engagement significantly raises the profile of the PSC and its requirements throughout DLR and among the relevant staff, it is however acknowledged that additional work is required in order to further incorporate the PSC into all relevant activities of DLR and ensure a consistent level of compliance throughout all areas of DLR's activities.

A new Directorate for Infrastructure and Climate Change was established in 2015 and together with the Housing Department are responsible for the majority of the delivery of the Capital Programme and the management and co-ordination of infrastructure provision within the county. The establishment of a single directorship further assists with embedding best practice in project management, implementing the requirements of the PSC and giving uniformity of process across all capital projects.

A new Capital Dashboard System has been implemented to centralise and streamline all areas of monitoring and reporting in respect of its capital projects onto a single system. This system contains a suite of PSC requirements, forms and checklists.

While DLR has complied with the requirements of the PSC in respect of 2016 the above improvements will continue to enhance our reporting and ensure high levels of compliance with the Public Spending Code in the future.

Dún Laoghaire-Rathdown County Council	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
			> €0.5m	€0.5 - €5m	€5 - €20m						
	> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	> €0.5m	> €0.5m	> €0.5m	> €0.5m	> €0.5m	
Housing & Building											
St Michaels Terrace, Dun Laoghaire								€1,165,800			
Cromlech Close, Kilternan										€3,625,200	
Fitzgerald Park								€10,005,500			
Clontibret House Phase 2										€859,900	
Rochestown House Phase 2 Block 1										€3,965,400	
Rochestown House - Phase 3								€3,119,700			
Pottery Road			€809,900								
The Brambles Park Close Glenageary								€2,149,500			
The Mews, Salllynoggin Park, Sallynoggin								€1,098,900			
Georges Place			€3,121,600								
Rosemount Court								€11,829,300			
Broadford Rise, Ballinteer				€6,458,400							
Park House, Georges Street, Dun Laoghaire			€1,233,500								
Temple Road			€683,300								
CAS - acquisition at Monkstown										€2,233,500	
CAS - acquisition at Churchtown								€607,700			
CAS - acquisition at Dun Laoghaire								€740,500			
Glenamuck Road Halting Site								€1,909,500			
Acquisition at Carrickmines								€2,735,800			
Acquisition at Hazelbrook								€9,800,000			
5 residential units at Bird Avenue, Clonskeagh								€1,360,000			
A01 Maintenance & Improvement of LA Housing Units	€694,900					€12,244,800					
A02 Housing Assessment, Allocation and Transfer						€1,336,200					
A03 Housing Rent and Tenant Purchase Administration						€1,415,500					
A04 Housing Community Development Support						€586,600					
A05 Administration of Homeless Service						€2,620,200					
A06 Support to Housing Capital Prog.	€936,700					€6,388,500					
A07 RAS Programme (Various leasing schemes providing social housing)	€3,183,800					€10,146,300					
A08 Housing Loans						€1,538,100					
A09 Housing Grants						€1,585,300					
Road Transportation and Safety											
Leopardstown Link Road								€8,500,000			
M50 Junction 14 Link Road								€7,800,000			
N11 Johnstown Road Junction Improvements								€1,129,100			
Pottery Road Improvement Scheme										€13,000,000	
Stillorgan Village Framework Management Plan			€3,500,000								
Foxrock Village Car Park								€750,000			
Monkstown Village Public Realm & TIS								€1,100,000			
Glenamuck Distributor Road/Kilternan by pass *				€17,046,000							
Blackglenn Road Improvement Scheme								€23,824,000			
Bracken Link Road								€6,100,000			
Brennanstown Road			€1,000,000								
Traffic management / sustainable travel (Sandyford UFP)			€3,600,000								
Traffic/Road Safety Improvement Schemes (Dev Lev) - 2016-2018			€5,000,000								
Deepwell, Blackrock Pedestrian/Cycle Link			€750,000								
Kilternan/Glenamuck LAP associated works (exclusive of S.49 scheme)			€5,000,000								

Dún Loaghaire-Rathdown County Council	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant Schemes	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			> €0.5m	> €0.5m	€0.5 - €5m						
	> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
County Bike Scheme			€1,000,000								
Provision of direct/dedicated walking/cycling link between Bray and Cherrywood SDZ area			€800,000								
Clay Farm Permeability Pedestrian Link to Luas			€500,000								
B01 NP Road - Maintenance and Improvement						€569,800					
B03 Regional Road - Maintenance and Improvement						€1,554,200					
B04 Local Road - Maintenance and Improvement	€612,700					€11,228,900					
B05 Public Lighting						€4,944,600					
B06 Traffic Management Improvement						€4,157,900					
B08 Road Safety Promotion & Education						€1,074,500					
B09 Car Parking						€3,075,800					
B10 Support to Roads Capital Prog						€1,500,600					
B11 Agency & Recoupable Services						€592,800					
Water Services											
Glenavon Park Flood Storage								€1,000,000			
Kilbogget Park Online Attenuation								€1,264,000			
C01 Water Supply						€5,571,600					
C02 Waste Water Treatment						€2,790,200					
C03 Collection of Water and Waste Water Charges						€518,500					
C08 Local Authority Water and Sanitary Services	€519,600					€3,566,600					
Development Management											
Cherrywood proposed SDZ *				€10,000,000							
Cherrywood - N11 Junction & Druids Glen Road Q-P3								€900,000			
Sandyford urban open space				€7,000,000							
D01 Forward Planning						€2,109,000					
D02 Development Management						€4,544,900					
D03 Enforcement						€704,200					
D06 Community and Enterprise Function						€1,660,200					
D08 Building Control						€1,012,900					
D09 Economic Development and Promotion	€1,276,100					€2,856,400					
D10 Property Management						€1,241,300					
Environmental Services											
Shanganagh Crematorium								€3,500,000			
E01 Landfill Operation and Aftercare						€4,710,800					
E02 Recovery & Recycling Facilities Operations						€1,860,700					
E03 Waste to Energy Facilities Operations						€857,700					
E05 Litter Management						€1,614,300					
E06 Street Cleaning						€5,468,500					
E07 Waste Regulations, Monitoring and Enforcement						€664,800					
E09 Maintenance of Burial Grounds						€2,198,600					
E10 Safety of Structures and Places						€571,700					
E11 Operation of Fire Service						€14,563,700					
Recreation and Amenity											
Shanganagh Park:Shanganagh Castle Works								€500,000			
Marlay Park Courtyard Phase II								€2,037,000			
Quinn's Road Shankill Indoor Sports Hall											€1,747,000
Fernhill Masterplan (Parkland and Sports) Phase 1			€2,000,000								

Dún Laoghaire-Rathdown County Council	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant Schemes	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			> €0.5m	> €0.5m	€0.5 - €5m						
	> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Pavement Improvement Programme							€500,000				
Hudson Road Park			€714,000								
Acquisition of sub-license for Artificial Pitches			€1,350,000								
Marlay Park Masterplan 2016-2018			€1,400,000								
County wide grass & all weather pitches 2016-2018			€3,000,000								
Glenalbyn Swimming Pool				€10,000,000							
Lower George's Street Public Realm							€974,000				
Samuel Beckett Civic Campus Phase 1							€16,900,000				
dlr Lexicon Central Library & Cultural Centre										€42,500,000	
Dun Laoghaire Baths Refurb							€5,500,000				
Stillorgan Library				€6,000,000							
DLR Carnegie Library			€585,000								
Springhill Park Tennis Pavilion			€500,000								
Samuel Beckett Library Fitout			€1,200,000								
Marlay Park - New Car Park			€600,000								
Marlay Golf Redevelopment			€500,000								
Marlay Park - Running Track			€1,160,000								
Dodder Walk Improvements			€500,000								
Stonebridge Road Car Park, Paths and Changing Rooms			€500,000								
Greenways future projects			€3,000,000								
Circus Field, Booterstown			€800,000								
Dalkey Island (Upgrade Tower & Gun Battery)			€500,000								
Samuel Beckett Civic Campus Phase 2				€20,000,000							
Shanganagh Castle (Community)			€500,000								
F02 Operation of Library and Archival Service						€8,186,000					
F03 Outdoor Leisure Areas Operations						€11,248,900					
F04 Community Sport and Recreational Development						€2,949,700					
F05 Operation of Arts Programme	€575,400					€4,625,600					
F06 Agency & Recoupable Services						€1,343,500					
Agriculture, Education, Health and Welfare											
Corbawn Coastal Protection Works								€500,000			
Miscellaneous Services											
Architects Metals Phase 2								€600,000			
Public Realm Blackrock & Frascati								€1,150,000			
Central Dun Laoghaire Public Realm								€800,000			
Village Improvement Public Realm			€2,500,000								
Dalkey Squareabout Public Realm & TIS			€650,000								
Cabinteely Public Realm			€500,000								
Cornelscourt Public Realm			€500,000								
Deansgrange Cemetery Projects 2016-2018								€500,000			
H03 Administration of Rates						€6,963,000					
H09 Local Representation & Civic Leadership						€2,020,500					
H11 Agency & Recoupable Services						€2,381,300					
Summary Totals	€7,799,200	€0	€49,957,300	€76,504,400	€0	€165,365,700	€0	€132,350,300	€0	€0	€67,931,000

* The overall costs of these schemes is significantly higher than the costs outlined in this inventory. Costs included above are to facilitate the opening up of lands for housing.

Appendix B

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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	The requirements of the Public Spending Code were brought to attention of relevant staff in 2016.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Formal internal training is being rolled out.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	A specific Guidance Note was developed for the Local Government Sector in relation to the QA process.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	As dlr not a Sanctioning Authority
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Relevant departments take cognisance of recommendations in these reports.
1.6 Have recommendations from previous QA reports been acted upon?	2	Relevant departments take cognisance of recommendations in these reports.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – In-depth review carried out

Appendix B

Checklist 1

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
<p>1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews?</p> <p>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.</p>	1	<p>Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. With staff recruitment underway it is anticipated it will be possible to put a system of formal reviews in place in 2017.</p>
<p>1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?</p>	1	<p>Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. With staff recruitment underway it is anticipated it will be possible to put a system of formal reviews in place in 2017.</p>
<p>1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?</p>	1	<p>Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. With staff recruitment underway it is anticipated it will be possible to put a system of formal reviews in place in 2017.</p>
<p>1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?</p>	2	<p>Relevant departments take cognisance of recommendations in these reports.</p>

The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

Appendix B

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Needs Assessments and Business Cases used when making Preliminary Appraisal of projects.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	No projects exceeding €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes as required
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	2	Yes as required
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No projects exceeding €20m
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	2	

Appendix B

Checklist 2

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	

The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

Appendix B

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
3.1 Were objectives clearly set out?	3	Expenditure considered as part of 2017 Budget process.
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Yes, a robust process is in place to consider any additional Expenditure before it is approved.
3.4 Was an appropriate appraisal method used?	2	Yes, a robust process is in place to consider any additional Expenditure before it is approved.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	Yes

Appendix B

Checklist 3

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.11 Was the required approval granted?	3	Yes. Approved by Council in accordance with the relevant statutory requirements.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Yes
3.15 Have steps been put in place to gather performance indicator data?	2	Systems are in place for gathering of data to assess effectiveness of schemes where appropriate.

The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

Appendix B

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Management Team monthly meetings, Public Infrastructure Steering Committee in place and held regular meetings.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes.
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	Yes.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	At times.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	In the main.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Did not arise.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Did not arise.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes.

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Checklist 4

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Did not arise.

The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

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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
5.1 Are there clear objectives for all areas of current expenditure?	3	Outlined in Annual Budget, Department Business plans, Annual works programmes, Service Delivery Plan, Annual Service Plan and Performance Indicators.
5.2 Are outputs well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.3 Are outputs quantified on a regular basis?	3	Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout year through regular scheduled meetings and through continuous contact with relevant staff within departments.
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.5 Are outcomes well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.

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Checklist 5

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
5.6 Are outcomes quantified on a regular basis?	3	Through regular reviews of performance.
5.7 Are unit costings compiled for performance monitoring?	3	.
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through the National Performance Indicators the Council's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department. Reports through Customer Relationship Management System (CRM)
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	

The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	Informal post project reviews carried out on projects
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	2	1 project in this category has been subject to audit review as part of the PSC process and a post project review will be scheduled as soon as resources permit.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Informal post project reviews are being carried out at the end of construction projects
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		No services ceased in 2016
7.2 Did those reviews reach conclusions on whether the programmes were efficient?		No services ceased in 2016
7.3 Did those reviews reach conclusions on whether the programmes were effective?		No services ceased in 2016
7.4 Have the conclusions reached been taken into account in related areas of expenditure?		No services ceased in 2016
7.5 Were any programmes discontinued following a review of a current expenditure programme?		No services ceased in 2016
7.6 Were reviews carried out by staffing resources independent of project implementation?		No services ceased in 2016
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?		No services ceased in 2016

The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

Appendix C

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	dlr LexIcon Central Library and Cultural Centre
Detail	Capital project to construct a Central Library and Cultural Centre comprising a children and teenage library, a reference library, modern IT facilities, an art gallery, an auditorium, a coffee shop, a cultural centre, and meeting rooms.
Responsible Body	Dún Laoghaire Rathdown County Council
Current Status	Expenditure Recently Ended
Start Date	First Proposed in 2006
End Date	Construction complete 2014
Overall Cost	€42.5 million

Project Description

Under the 2004 -2010 DLR County Development Plan, the Central Library was envisaged as a crucial element of a programme of regeneration in Dun Laoghaire.

The Councillors agreed to proceed to an international architectural competition and to make funding available for the Central Library at a meeting in 2006. The Royal Institute of Architects of Ireland (RIAI) organised and ran the competition. The design by Architects Carr, Cotter and Naessens was the winning entry and the unanimous decision of the jury.

The feasibility, construction and delivery stages of the project pre-dated the public spending code. Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector existed at the time. An in depth review was completed but was restricted to a review of procurement and contract management.

Deloitte were appointed to conduct a review of procurement and contract management in the first quarter of 2017. There were no significant findings identified, two important findings identified, and three minor findings identified during the review.

Below we have outlined the specific high level focus areas of the review with a maturity assessment with regard to the associated controls based on Deloitte's testing.

	Non existent	Ad-hoc	Repeatable but intuitive	Defined	Managed and measured	Optimised
Lexicon library procurement process					●	
Authorisation and payment of invoices relating to the Lexicon library				●		
Legislative and tax requirements				●		
Lexicon library Contract Management				●		

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 Dlr LexIcon Central Library and Cultural Centre.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To provide a contemporary library and cultural centre of international significance which will:</p> <ul style="list-style-type: none"> • Display innovative architecture • Is contemporary in design • Is sympathetic to its context and will invigorate, improve, and bring new life to Moran Park. • Respects and contributes to the reinvigoration of Dún Laoghaire waterfront. 	<p>The provision of staff to oversee the project and the provision of a budget of €42.5 million.</p>	<p>The key activities involved in the lifecycle of the project were:</p> <ul style="list-style-type: none"> • Project Appraisal • Approval in principle • Project Design • Part 8 Planning • Tender of project • Construction phase • Ongoing management of project and meetings. 	<p>A new Central Library and Cultural Centre with 80,000 items in the adult and junior libraries, 60+ computers, 100 study spaces and a floor dedicated to Local Studies, and facilities including:</p> <ul style="list-style-type: none"> • Café • Lift • Meeting room hire • Studio hire (100 seater capacity) • Parking • Public toilets • Wheelchair access • Study spaces • Internet access and Wi-Fi 	<p>The development reinforced the existing street pattern and increased footfall in the area through the provision of a new Central Library and Cultural Centre; It provided a unique public space and amenity for the whole county.</p> <p>The development has provided a lasting positive contribution to the town. The effect of this was felt immediately through the regeneration of a neglected site and more widely through the addition of a high quality urban form and county landmark.</p>

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

The following section tracks the dlr LexIcon Central Library and Cultural Centre from inception to conclusion in terms of major project/programme milestones



2006	Councillors agreed to an architectural competition
November 2007	At the November Council meeting Ms. L. Cotter of Carr Cotter Naessens gave a presentation on their winning design and then responded to Members queries.
November 2008	The Council submitted detailed documentation to the Library Council seeking Approval in Principle from the D.O.E.H.L.G.
August 2009	The Council gave notice of the proposed development in the Irish Times. Plans were available for inspection
November 2009	A planning report PC/08/09 was submitted to the November 2009 Council meeting and was approved by Councillors.
July 2010	The Council received Approval in Principle by letter
November 2010	The project was advertised for expressions of interest on www.etenders.gov.ie and the OJEU Journal
July 2011	Tender Report dated the 19th July 2011 from the Design Team advised that the tender of John Sisk & Sons in the sum of €27,450,000 exclusive of vat was the most economically advantageous tender.
April 2012	Construction works commenced
September 2014	Main construction works complete

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the dlr LexIcon Central Library and Cultural Centre.

Project/Programme Key Documents	
Title	Details
Original Business Case	This project pre-dates the public spending code, and as such it was not subject to the code at the time.
Monthly Management Reports	On-Going monthly progress reports were sent to the architect
Post-Project Review	It is the Council's intention to review the project under the two suggested headings 1. Project outturns and 2. Appraisal and management procedures

Key Document 1: Original Business Case

The project pre-dated the public spending code however it was subject to Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector. Under these guidelines a detailed appraisal was required prior to approval of the project. This appraisal was not conducted as one whole document, but the elements of an appraisal were carried out over several documents prior to construction.

Key Document 2: Monthly Management reports

Monthly progress reports were retained by the architect. Reports were discussed at monthly meetings.

Key Document 3: Post-Project Review

A post-project review will commence in 2018.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the dlr LexIcon Central Library and Cultural Centre. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Number of visitors to the Lexicon	Assess the footfall to Library and wider area	Yes, held by Libraries
Number of new library members	Assess % increase in overall County Library membership	Yes, held by Libraries
Number of events and activities held in the Lexicon	Assess the type of event, frequency, and number of attendees	Yes, held by Libraries
Number of books and other materials on loan	Assess uptake	Yes, held by Libraries

Data Availability and Proposed Next Steps

In 2015 there were 391,800 visitors to the dlr LexIcon Central Library and Cultural Centre. 8,847 of these visitors were new library members. Over 700 different events took place, and 367,970 items were taken out on loan. Libraries staff continually track and maintain figures for a range of different data sets. It is the opinion of Internal Audit that Libraries are collecting all relevant data that will enable future evaluation of the Lexicon Library.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for dlr LexIcon Central Library and Cultural Centre 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 appraisal of the project complied with the Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector, which the project had to adhere to at the time of appraisal. The project has complied with the standards set out under the public spending code for the implementation stage. A post-implementation review will take place in 2018.

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

The necessary data is available for a full evaluation at a later date.

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

Dún Laoghaire Rathdown County Council should fully comply with the public spending code in all future projects. Appraisals should be completed in one whole document. Document templates should be developed and circulated for all projects covering the different stages of the life-cycle of programmes and projects.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the dlr LexIcon Central Library and Cultural Centre.

Summary of In-Depth Check

Internal audit have examined the controls in place for the dlr LexIcon Central Library and Cultural Centre project, and can give reasonable assurance that there is compliance with the public spending code. An audit of the dlr LexIcon Central Library and Cultural Centre by Deloitte found no significant findings. The project team maintained extensive documentation on all aspects of the project. The project objectives and project management structure were clearly defined.

The elements of a project appraisal did take place, but not at once in the same document.

Internal audit recommend that Dún Laoghaire Rathdown County Council consider the following recommendations:

- Current and future projects should fully comply with the public spending code.
- Document templates should be developed and circulated for all projects covering the different stages of the life-cycle of programmes and projects. The balanced scorecard approach could be developed so management can form a common view on how projects and programmes are performing relative to other projects and programmes.

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	Social Housing Leasing – SHCEP (Social Housing Current Expenditure Programme)
Detail	Contained within A07 RAS Programme – Revenue project inventory (Various leasing schemes providing social housing – A0702)
Responsible Body	Dún Laoghaire-Rathdown County Council
Current Status	Expenditure Being Considered
Start Date	First scheme introduced in 2009
End Date	Long term leasing
Overall Cost	€2.07 million (2016) €4.47 million (2017)

Project Description

In 2009 the Department launched the Social Housing Leasing initiative as a form of social housing provision (Circular N3/09) whereby housing authorities may enter into long-term leases (10 to 20 years) of private dwellings as a means of meeting housing need. This scheme was extended by Circular SHIP 2009/05 to allow Approved Housing Bodies (AHB's) to procure units under the leasing initiative directly.

In 2011, Circular Housing 31/2011 introduced a Capital Advance Leasing Facility whereby AHB's receive a capital advance to acquire dwellings and make them available for social housing purposes under, Social Leasing initiative (30 year term). This application is made directly to the Department of Housing, Planning, Community and Local Government and the Local Authority reports on the sustainability of the proposal, the need and the market rents. If approved, once the properties are acquired a Capital Advance Agreement, a Payment and Availability Agreement and a Continuation Agreement are entered into with the AHB by Dún Laoghaire-Rathdown County Council. Rent reviews are carried out every 3 -4 years in accordance with Consumer Price Index Rental sub-indices.

Within the service A07 RAS Programme the budget increased by €2.4 million from 2016 giving an estimated total budget of €4.47 million for the programme (A07) for 2017. This planned increase in budget was made available to increase the number of private rented dwellings being made available for social housing. An in depth review of the planned increase in expenditure process for 2017 in respect of the €2.4 million was carried out under the PSC category of 'expenditure being considered'.


Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Housing Department] have completed a Programme Logic Model (PLM) for the Social Housing Leasing. 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
<p>To acquire dwellings under the Social Housing Leasing Initiative which will meet the needs of those on the Council's housing list</p>	<p>The provision of staff to operate the scheme AO, SSO, SO, ASO, a revenue budget (€4,469,500 - 2017) to cover the cost, which is recoupable from the Department of Housing, Planning, Community and Local Government and other resources such as IT support etc.</p>	<p>There are a number of key activities involved in processing applications such as, Confirming if a property is vacant, The need for housing in the area and the sustainability of proposal i.e. what other social housing is in the area, amount of lease payment sought and proximity to services. Determining and recording condition of property Provide information to the Department for funding approval. Putting lease agreements in place and recording details on OHMS (Software package used by housing staff) Nominating tenant Process payments and claims Completing returns. Rent Reviews</p>	<p>Have a number of leases in place under the various leasing initiatives (227 - April 2017)</p>	<p>Provision of dwellings under long term leases which are housing persons off the housing list.</p>

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

The following section tracks the Social Housing Leasing from inception to conclusion in terms of major project/programme milestones



2009	Social Housing Leasing Scheme introduced
2011	Capital Advance Leasing Scheme (CALF) introduced
-	<u>TIME LINE FOR PROCESSING A LEASE</u>
-	Initial enquiry from Property owner, explain scheme and its requirements
1-2 weeks	Application received/processed
1 week	Determine need
1 week	Determine rent
1 – 2 weeks	Initial inspection to determine suitability.
1 – 2 weeks.	If suitable arrange a detailed inspection
1 – 3 months	Required documentation supplied by owner
1 – 3 months	Works carried out by owner (if applicable)
1 – 2 weeks	Sign lease agreement
3 months	Allocate tenant
Every quarter	Owner paid agreed lease payment
Every quarter	Cost recouped from Department Housing, Planning, Community and Local Government

This timeline is indicative only, while some tasks can run concurrently others can be held up for various reasons particularly if works need to be carried out to the property.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Social Housing Leasing Scheme.

Project/Programme Key Documents	
Title	Details
Original Business Case	Submission template completed by property owners sets out basic information of property. Need determined, based on housing list. Full apartment survey, examines the condition of the dwelling, its general compliance with Building Regulations, it includes photographic records Pre-lease requirements sets out documents that must be submitted by the person leasing the property Leasing Agreements set out the terms of the lease
Weekly Management Reports	Weekly report to Manager on delivery of lease units. Quarterly report to Council Returns to the Department Annual Report
Post-Project Review	N/A

Key Document 1 : Original Business Case

All the documents are required to be able to assess the application and put a lease in place

Key Document 2: Monthly Management reports

The Management reports track the number of leases in place and under negotiation.

Key Document 3 : Post Project Review

Does not apply, on-going scheme

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Documents required to process application	Assess the application and progress the lease	Yes held on file and on computer
Details of all leases in place	To ensure all properties are allocated, payments are in place and maintenance is carried out	Yes, held on file and on computer
Details of payments and claims made	To reconcile accounts	Yes held on file and on computer

Data Availability and Proposed Next Steps

General data on properties (location, size etc., details of the lease, payments made and claims made are held in the Housing Department)

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Social Housing Leasing 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 leasing of property is operated in accordance with the terms of the various Social Housing Leasing initiatives and the lease payment is based on a discounted market rent which takes account of the vacancy guarantee and the tenant management and property management responsibilities taken on by Dun Laoghaire-Rathdown County Council or the AHB. Rent reviews are carried out in accordance with the Consumer Price Index Rental Sub-Indices.

Regular returns are submitted to the Department who fund the lease payments out of current expenditure in addition to weekly and quarterly reports to Dun Laoghaire Management.

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

It is Internal Audit's opinion that this programme could be the subject of a full and robust evaluation at a future date given the fact that all documentation and files are kept on each lease and details are held on computer.

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

Internal Audit recommends that the leasing of properties continues to be managed in the manner currently used. The leasing of properties is operated under the various schemes introduced by the Department of Housing, Planning, Community and Local Government, it is funded out of current expenditure and the monies are recouped on a quarterly basis.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Social Housing Leasing Scheme

Summary of In-Depth Check

The Social Housing Leasing initiative was introduced to allow housing authorities and Approved Housing Bodies to enter into the long-term leasing (10 to 20 years) of private dwellings as a means of meeting housing need. As at April 2017 the Council had 277 leased properties under the various schemes.

The leasing of property is operated in accordance with the terms of the various schemes and the lease payments are based on a discounted market rent which takes account of the vacancy guarantee and the tenant management and property management responsibilities taken on by Dun Laoghaire-Rathdown County Council or the AHB. Rent reviews are carried out every 3 -4 years in accordance with Consumer Price Index Rental sub-indices.

Regular returns are submitted to the Department of Housing, Planning, Community and Local Government who fund the lease payments out of current expenditure in addition to weekly and quarterly reports to Dun Laoghaire Management.

The purpose of the review was to provide an independent professional opinion on compliance with the Public Spending Code and, more specifically, the quality of the appraisal, planning and implementation of work done within each programme. This scheme was examined in order to assess if the practices implemented are of a high standard. The scope of the audit included a review of compliance with the Public Spending Code.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall substantial assurance that there is compliance with the Public Spending Code within the Dún Laoghaire-Rathdown County Council.