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# Public Spending Code

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Quality  
Assurance  
Report for 2020

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Dún Laoghaire-  
Rathdown  
County Council

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## Certification

This Annual Quality Assurance Report reflects Dún Laoghaire-Rathdown County Council's assessment of compliance with the Public Spending Code (PSC). It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:

Date:



27<sup>TH</sup> May 2021

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Tom McHugh  
Interim 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 PSC 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 2020.

## 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 2020 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 2020 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 153 projects across the 3 stages and cost categories with a total value of €1,000m.

### Summary Table of 2020 Inventory – Included in Appendix A.

|                     | Revenue Projects |                 | Capital Projects |                 | Total Value of Inventory |
|---------------------|------------------|-----------------|------------------|-----------------|--------------------------|
| Project Expenditure | Number           | Value           | Number           | Value           | Value                    |
| Being Considered    | 8                | €16.80m         | 61               | €553.00m        | €569.80m                 |
| Being Incurred      | 46               | €269.60m        | 26               | €101.55m        | €371.15m                 |
| Recently Ended      | 0                | €0.00m          | 12               | €59.25m         | €59.25m                  |
| <b>Totals</b>       |                  | <b>€286.40m</b> |                  | <b>€713.80m</b> | <b>€1,000.20m</b>        |

## **Step 2 - Procurements in excess of €10 million**

As part of the Quality Assurance process dlr must publish summary information on its website of any procurements greater than €10m. There were no procurements greater than €10m in 2020.

## **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 PSC.

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 €4.67 million

From the projects being incurred Fernhill Park and Gardens Phase 2 was selected and from the projects within current expenditure, Local Enterprise Office forming a section of D0906 (Jobs, Enterprise & Innovation) under the heading D09 (Economic Development and Promotion) on the Revenue project inventory was selected.

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

## ***Fernhill Park and Gardens Phase 2***

Following acquisition by Dún Laoghaire-Rathdown County Council of Fernhill House and Gardens in late 2014, the estate is being developed as a regional public park. Fernhill is a former substantial family residence with ancillary buildings on 34 hectares of land (gardens, parkland, woodland and agricultural land), located just south of the Enniskerry Road at Stepside, Co. Dublin.

Internal audit has examined the controls in place for Fernhill Park and Gardens Phase 2 and can give reasonable assurance that there is compliance with the PSC.

A Lessons Learned Report has been maintained on a quarterly basis and this document will be finalised upon completion.

Internal audit recommends that dlr consider the following:

- Due to the impact of Covid-19 Parks changes were made to the network which facilitated flexible working arrangements and staff engagement. Internal audit recommends that all relevant project documents are stored on the appropriate files within the dlr shared network.
- The drawdown of grant funding to be processed to the project code as soon as possible
- Improve CE Orders filing practices to enhance user experience for audit purposes
- Document all departures from dlr procurement policy with supporting justification

Having reviewed the available documentation in relation to the expenditure incurred under this capital project, Internal Audit is of the opinion there is compliance with the standards set out in the PSC.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within dlr.

## ***Local Enterprise Office, a section of D0906 (Jobs, Enterprise & Innovation) under heading D09 (Economic Development and Promotion)***

The Local Enterprise Offices (LEO) aim to promote entrepreneurship, foster business start-ups and develop existing micro and small businesses to drive job creation and to provide accessible high quality supports for all Business ideas.

Key services include financial supports, advise on a range of alternative funding options, business information, advisory services, enterprise support. LEO Dún Laoghaire-

Rathdown deliver high-quality training to meet the needs of business including; Start Your Own Business, Managing Your Business e.g. Marketing, Sales, Financial Management, Strategy and Business Planning. LEO offer mentoring to the entrepreneur and their business with experienced experts. A guide to services most relevant to support the growth and development of business. Advice on local authority regulations, planning, accessibility, environment, procurement and other issues affecting your business.

Internal audit recommends that dlr consider the following:

- Chief Executive Orders are prepared to approve the establishment of panels for training providers and mentors, following a procurement procedure carried out using E-Tenders
- Consideration given to raising invoices on Agresso in relation to Enterprise Ireland funding
- Consideration given to the performing of periodic reconciliations of refundable aid debtor balances

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2020, Internal Audit is of the opinion there is compliance with standards set out in the PSC.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within dlr.

## **Conclusion**

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

dlr has no procurements in excess of €10 million for 2020 and thus no procurement details require publishing on the dlr website.

The checklists completed by dlr shows an adequate level of compliance with the PSC.

The in-depth checks 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 has meant progress has been made in incorporating the PSC and its requirements and ensuring a consistent level of compliance into all relevant activities throughout dlr and among the relevant staff.

The Capital Dashboard System continues to be used 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.

A Project Governance Board (PGB) established during 2018 provides a governance framework for capital projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board.

While dlr has complied with the requirements of the PSC in respect of 2020, any areas of improvement identified in this report will be incorporated to enhance its reporting and ensure high levels of compliance with the PSC in the future.

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

| Project/Scheme/Programme Name                                 | Short Description  | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant ) | Capital Expenditure Amount in Reference Year (Grant ) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure |
|---|--|--|---|---|--|--------------------------------|
| <b>HOUSING</b>  |  |  |   |   |  |                                |
| Site at Shanganagh Castle                                     | 597 dwellings in partnership with the LDA                  | € -  | € 1,712,507   | € -   | (Anticipated) 2020 - 2024              | € 110,000,000                  |
| St. Laurence's Park   | construction of 89 no. new housing units                   | € -  | € -   | € -   | (Anticipated) 2020 - 2024              | € 30,262,182                   |
| Park House  | Provision of 4 no. housing units                           | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 1,893,548                    |
| Housing Development at Moyola Court Infill                    | 4 units Infill Housing at Moyola Court                     | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 1,389,442                    |
| Refurbishment Extension of TAU at St. Michaels Park Monkstown | Refurbishment of exiting TAU site                          | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 700,000                      |
| Replacement Units TAU West Pier Dun Laoghaire                 | Provision of 3 Units                                       | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 600,000                      |
| TAU Wood Park Traveller Accommodation 3 Units                 | Provision of 3 Units                                       | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 1,200,000                    |
| Ballyogan Court   | Construction of 119 housing units                          | € -  | € 590,730   | € -   | (Anticipated) 2020 - 2022              | € 31,340,870                   |
| Rockville Drive   | Construction of 14 housing units                           | € -  | € 166,038   | € -   | (Anticipated) 2020 - 2022              | € 3,370,964                    |
| A08 RAS and Leasing Programme                                 |  | € 1,607,500                                  | € -   | € -   |  |                                |
| A09 Housing Grants  |  | € 808,000                                    | € -   | € -   |  |                                |
|   |  |  |   |   |  |                                |
|   |  |  |   |   |  |                                |
| <b>ROAD TRANSPORTATION AND SAFETY</b>                         |  |  |   |   |  |                                |
| DMURS Minor Junctions   | Installing cycle lanes/cycle paths or slipways             | € -  | € -   | € -   | (Anticipated) 2021 - 2023              | € 1,050,000                    |
| S48 Levy - Blackglenn Road Improvement Scheme                 | Phase 1 - Blackglenn Road                                  | € -  | € 254,053   | € -   | (Anticipated) 2020 - 2023              | € 22,916,100                   |
| Blackrock (Main Street & Blackrock Baths)                     | Enhancement of Public Realm as per Blackrock LAP           | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 1,600,000                    |
| Cherrywood - Kiltiernan Link Road & Priorsland Overbridge     | New road link over the M50                                 | € -  | € -   | € -   | (Anticipated) 2020 - 2024              | € 47,241,500                   |
| Cherrywood to Shankill Greenway                               | 900m long Greenway to provide a pedestrian & cycle link    | € -  | € 15,789  | € -   | (Anticipated) 2020 - 2023              | € 800,000                      |
| Glenamuck LAP associated works                                | Glenamuck District Distributor Roads scheme                | € -  | € -   | € -   | (Anticipated) 2020 - 2024              | € 13,000,000                   |
| Greenways Future Projects                                     | Network of greenways linking parks and open spaces         | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 1,400,000                    |
| Rochestown Avenue (Interim Works)                             | Roads & footpaths with redevelopment of NRC                | € -  | € 205,294   | € -   | (Anticipated) 2019 - 2022              | € 2,000,000                    |
| Stillorgan Village Movement Framework Plan-Phase III          | Realisation of infrastructural & Public Realm improvements | € -  | € 157,223   | € -   | (Anticipated) 2021 - 2023              | € 2,800,000                    |
| Stillorgan Village Movement Framework Plan-Phase IV           | Realisation of infrastructural & Public Realm improvements | € -  | € -   | € -   | (Anticipated) 2021 - 2023              | € 1,350,000                    |
| Town and Village Improvement Public Realm                     | Commercial Areas   | € -  | € -   | € -   | (Anticipated) 2020 - 2022              | € 2,500,000                    |
| S2S "Sutton to Sandycove" (Boosterstown to Dún Laoghaire)     | Coastal promenade and cycleway                             | € -  | € 99,295  | € -   | (Anticipated) 2020 - 2025              | € 17,580,000                   |
| S49 Glenamuck Distributor Road/Kiltiernan by pass             | Glenamuck District Roads                                   | € -  | € 265,146   | € -   | (Anticipated) 2020 - 2023              | € 75,350,000                   |
| Bracken Link Road   | Bracken Link Road SUPP                                     | € -  | € -   | € -   | (Anticipated) 2020 - 2024              | € 6,100,000                    |
| M50 Junction 14 Link Road                                     | Road link at M50 Junction 14 roundabout & Blackthorn Road  | € -  | € -   | € -   | (Anticipated) 2018 - 2023              | € 7,800,000                    |
| Hillcrest Road  | Improvement Works  | € -  | € -   | € -   | (Anticipated) 2020 - 2024              | € 9,715,000                    |
| Leopardstown Link Road (Phase 2)                              | Phase 2 of Leopardstown Link Road                          | € -  | € -   | € -   | (Anticipated) 2020 - 2025              | € 5,960,000                    |
| TIS Sandyford Business District Cycle Routes                  | TIS Scheme   |  | € -   |   | (Anticipated) 2020 - 2022              | € 500,000                      |
| TIS Sandyford to Clonskeagh (UCD to Ashtons)                  | TIS Scheme   |  | € -   |   | (Anticipated) 2020 - 2022              | € 2,000,000                    |
| TIS other including Wyatville Phase 2                         | TIS Scheme   |  |   |   | (Anticipated) 2020 - 2022              | € 1,500,000                    |
| B01 NP Road - Maintenance and Improvement                     |  | € 2,295,800                                  | € -   | € -   |  | € -                            |
|   |  |  |   |   |  |                                |
|   |  |  |   |   |  |                                |
| <b>WATER SERVICES</b>   |  |  |   |   |  |                                |
| Flood Alleviation Programme                                   | Flood risk mitigation                                      | € -  | € -   | € -   | (Anticipated) 2020 - 2025              | € 11,105,359                   |
|   |  |  |   |   |  |                                |
|   |  |  |   |   |  |                                |
| <b>DEVELOPMENT MANAGEMENT</b>                                 |  |  |   |   |  |                                |
| LIHAF - Clay Farm   | Loop distributor road and link bridge                      | € -  | € -   | € -   | (Anticipated) 2020 - 2021              | € 4,700,000                    |
| LIHAF - Woodbrook/Shanganagh - Wilford Roundabout             | Revision of the Woodbrook roundabout on the old N11        | € -  | € -   | € -   | (Anticipated) 2020 - 2023              | € 2,300,300                    |
| LIHAF - Woodbrook/Shanganagh - Access Road/Avenue             | Access to a future proposed DART station                   | € -  | € -   | € -   | (Anticipated) 2020 - 2024              | € 1,855,000                    |
| D02 Development Management                                    |  | € 966,100                                    | € -   | € -   |  | € -                            |
| D09 Economic Development and Promotion                        |  | € 5,379,200                                  | € -   | € -   |  | € -                            |
|   |  |  |   |   |  |                                |
|   |  |  |   |   |  |                                |
| <b>ENVIRONMENTAL SERVICES</b>                                 |  |  |   |   |  |                                |
| Deansgrange Cemetery Projects                                 | Various projects in Deansgrange Cemetery                   | € -  | € -   | € -   | (Anticipated) 2020-2022                | € 500,000                      |
| Shanganagh Crematorium  | New Crematorium & associated works at Cemetery             | € -  | € -   | € -   | (Anticipated) 2020-2023                | € 5,750,000                    |
| E06 Street Cleaning   |  | € 505,700                                    | € -   | € -   |  | € -                            |

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

| <b>Project/Scheme/Programme Name</b>                           | <b>Short Description</b>                                   | <b>Current Expenditure Amount in Reference Year</b> | <b>Capital Expenditure Amount in Reference Year (Non Grant )</b> | <b>Capital Expenditure Amount in Reference Year (Grant )</b> | <b>Project/Programme Anticipated Timeline</b> | <b>Projected Lifetime Expenditure</b> |
|--|--|---|--|--|---|---------------------------------------|
| E11 Operation of Fire Service                                  |  | € 592,700   | € -  | € -  |   | € -                                   |
| <b>RECREATION &amp; AMENITY</b>                                |  |   |  |  |   |                                       |
| Stillorgan Library   | New public library in Stillorgan                           | € -   | € 53,930   | € -  | (Anticipated) 2020 - 2024                     | € 4,500,000                           |
| Blackrock Park Upgrade - Phase 2                               | Renovation and development of park                         | € -   | € -  | € -  | (Anticipated) 2020 - 2022                     | € 1,750,000                           |
| Cabinteely Park Masterplan                                     | Upgrade of 2 gate lodges, greenways, car park & entrance   | € -   | € -  | € -  | (Anticipated) 2021 - 2024                     | € 2,000,000                           |
| Rosemont School Pitches and Car Park                           | Upgrade existing pitch for multi-use                       | € -   | € -  | € -  | (Anticipated) 2019 - 2021                     | € 500,000                             |
| County Wide Grass Pitches and All Weather Pitches              | Upgrade of grass & all weather pitches & future developmen | € -   | € -  | € -  | (Anticipated) 2019 - 2023                     | € 1,200,000                           |
| Samuel Beckett Civic Campus Phase 2                            | Swimming Pool / Sports Hall Complex                        | € -   | € 412,034  | € -  | (Anticipated) 2018 - 2024                     | € 42,909,400                          |
| Woodbrook College Pitches                                      | Construction of all weather pitch                          | € -   | € -  | € -  | (Anticipated) 2019 - 2022                     | € 2,000,000                           |
| Upgrade tower and gun battery on Dalkey Island                 | Upgrade tower and gun battery on Dalkey Island             | € -   | € -  | € -  | (Anticipated) 2023 - 2023                     | € 500,000                             |
| Glenalbyn Pool   | Pool rebuild   | € -   | € -  | € -  | (Anticipated) 2020 - 2024                     | € 10,000,000                          |
| Jamestown Park Masterplan                                      | New paths, boundary planting, playground/sports & car par  | € -   | € -  | € -  | (Anticipated) 2021 - 2023                     | € 1,000,000                           |
| Kilbogget Park Sports Building (Detail design)                 | Replace existing buildings with one shared clubhouse       | € -   | € -  | € -  | (Anticipated) 2019 - 2025                     | € 500,000                             |
| Marlay Golf Redevelopment                                      | Redevelop the overall golf amenity at Marlay               | € -   | € -  | € -  | (Anticipated) 2020 - 2022                     | € 500,000                             |
| Marlay Masterplan  | Address entrances, car-parking, sports facilities          | € -   | € -  | € -  | (Anticipated) 2018 - 2023                     | € 2,460,000                           |
| Shanganagh Castle Redevelopment                                | Provision of community/sporting facilities.                | € -   | € -  | € -  | (Anticipated) 2021 - 2023                     | € 500,000                             |
| Shanganagh Park Masterplan Projects Phase 1                    | To incorporate passive and active recreation               | € -   | € -  | € -  | (Anticipated) 2021 - 2022                     | € 3,000,000                           |
| Stonebridge Road   | Car park, paths and changing rooms                         | € -   | € 11,170   | € -  | (Anticipated) 2020 - 2024                     | € 640,000                             |
| Sandyford Urban Open Space                                     | Acquire sites and develop new parks                        | € -   | € -  | € -  | (Anticipated) 2021 - 2024                     | € 7,000,000                           |
| Community Sports Hall fit out costs - Blake's site, Stillorgan | Community Sports Hall                                      | € -   | € -  | € -  | (Anticipated) 2020 - 2024                     | € 900,000                             |
| Proposed new National Watersports Centre, DL Harbour           | Including new building, storage, boat slip/launching area  | € -   | € -  | € -  | (Anticipated) 2022 - 2025                     | € 842,000                             |
| Dun Laoghaire - Old Town Quarter                               | New Civic Space at Bloomfield's                            | € -   | € -  | € -  | (Anticipated) 2020 - 2023                     | € 2,000,000                           |
| <b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>            |  |   |  |  |   |                                       |
| Dun Laoghaire Harbour Walls                                    | East and West Piers Repairs                                | € -   | € -  | € -  | (Anticipated) 2020 - 2040                     | € 8,980,000                           |
| Dun Laoghaire Harbour - Piers & Berths                         | Structures for berthing of ships and boats                 | € -   | € -  | € -  | (Anticipated) 2020 - 2040                     | € 20,870,000                          |
| Dun Laoghaire Harbour - Seawalls & Slipways                    | Water edge structures excluding the Berths                 | € -   | € -  | € -  | (Anticipated) 2020 - 2040                     | € 3,890,000                           |
| Dun Laoghaire Harbour - Buildings                              | Building repairs   | € -   | € -  | € -  | (Anticipated) 2020 - 2040                     | € 2,675,000                           |
| Dun Laoghaire Harbour - Landside                               | Road network   | € -   | € -  | € -  | (Anticipated) 2020 - 2040                     | € 1,100,000                           |
| Dun Laoghaire Harbour - Water                                  | Water area within the harbour limits                       | € -   | € -  | € -  | (Anticipated) 2020 - 2040                     | € 650,000                             |
| <b>MISCELLANEOUS SERVICES</b>                                  |  |   |  |  |   |                                       |
| H03 Administration of Rates                                    |  | € 4,649,800   | € -  | € -  |   | € -                                   |
| <b>Totals</b>  |  | <b>€ 16,804,800</b>                                 | <b>€ 3,943,209</b>   | <b>€ -</b>   |   | <b>€ 552,996,665</b>                  |

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

| <b>Project/Scheme/Programme Name</b>                             | <b>Short Description</b>                           | <b>Current Expenditure Amount in Reference Year</b> | <b>Capital Expenditure Amount in Reference Year (Non Grant)</b> | <b>Capital Expenditure Amount in Reference Year (Grant)</b> | <b>Project/Programme Anticipated Timeline</b> | <b>Cumulative Expenditure to-date</b> | <b>Projected Lifetime Expenditure (Capital Only)</b> |
|--|--|---|---|---|---|---------------------------------------|--|
| <b>HOUSING</b>   |  |   |   |   |   |                                       |  |
| 41 Ballyogan Avenue (2 units)                                    | Construction of 2 housing units                    | € -   | € 260,245   | € -   | 2020 - 2021                                   | € 302,291                             | € 723,692  |
| Broadford Rise   | Construction of 21 housing units                   | € -   | € 651,810   | € -   | 2020 - 2021                                   | € 5,794,490                           | € 5,970,253  |
| Enniskerry Road Housing Construction                             |  | € -   | € 1,875,100   | € -   | 2020 - 2021                                   | € 3,124,374                           | € 4,537,573  |
| A01 Maintenance & Improvement of LA Housing Units                |  | € 11,067,476  | € -   | € -   |   | € -                                   | € -  |
| A02 Housing Assessment, Allocation and Transfer                  |  | € 1,461,437   | € -   | € -   |   | € -                                   | € -  |
| A03 Housing Rent and Tenant Purchase Administration              |  | € 1,557,085   | € -   | € -   |   | € -                                   | € -  |
| A04 Housing Community Development Support                        |  | € 574,636   | € -   | € -   |   | € -                                   | € -  |
| A05 Administration of Homeless Service                           |  | € 4,924,958   | € -   | € -   |   | € -                                   | € -  |
| A06 Support to Housing Capital Prog.                             |  | € 7,514,333   | € -   | € -   |   | € -                                   | € -  |
| A07 RAS and Leasing Programme                                    |  | € 16,440,897  | € -   | € -   |   | € -                                   | € -  |
| A08 Housing Loans  |  | € 1,333,466   | € -   | € -   |   | € -                                   | € -  |
| A09 Housing Grants   |  | € 1,515,812   | € -   | € -   |   | € -                                   | € -  |
| <b>ROAD TRANSPORTATION AND SAFETY</b>                            |  |   |   |   |   |                                       |  |
| Road Reconstruction Multi Annual Funding                         | Improvement works to roads & footpaths             | € -   | € -   | € -   | Multi Annual                                  | € 870,903                             | € 1,998,000  |
| Accident Investigations Prevention                               | AIP programme & 30kph Zones advancement            | € -   | € 4,675   | € -   | Multi Annual                                  | € 939,098                             | € 1,173,300  |
| S48 Levy - Shanganagh Road Improvement Scheme                    | Road improvement works. Phase 1                    | € -   | € 15,888  | € -   | 2018 - 2021                                   | € 242,000                             | € 531,000  |
| New Pedestrian and Cycle entrance to Belfield on N11 at Nova     | TIS Scheme   | € -   | € 1,568,638   | € -   | 2019 - 2021                                   | € 1,723,374                           | € 2,000,000  |
| TIS Sandford to City Centre Route -M50 Rotary                    | TIS Scheme   | € -   | € 3,617,397   | € -   | 2019 - 2021                                   | € 4,807,768                           | € 5,000,000  |
| B01 NP Road - Maintenance and Improvement                        |  | € 889,010   | € -   | € -   |   | € -                                   | € -  |
| B03 Regional Road - Maintenance and Improvement                  |  | € 1,809,348   | € -   | € -   |   | € -                                   | € -  |
| B04 Local Road - Maintenance and Improvement                     |  | € 21,166,882  | € -   | € -   |   | € -                                   | € -  |
| B05 Public Lighting  |  | € 4,126,321   | € -   | € -   |   | € -                                   | € -  |
| B06 Traffic Management Improvement                               |  | € 3,445,107   | € -   | € -   |   | € -                                   | € -  |
| B08 Road Safety Promotion & Education                            |  | € 901,060   | € -   | € -   |   | € -                                   | € -  |
| B09 Car Parking  |  | € 1,848,772   | € -   | € -   |   | € -                                   | € -  |
| B10 Support to Roads Capital Prog                                |  | € 1,650,019   | € -   | € -   |   | € -                                   | € -  |
| <b>WATER SERVICES</b>  |  |   |   |   |   |                                       |  |
| C01 Water Supply   |  | € 5,357,355   | € -   | € -   |   | € -                                   | € -  |
| C02 Waste Water Treatment  |  | € 2,428,580   | € -   | € -   |   | € -                                   | € -  |
| C08 Local Authority Water and Sanitary Services                  |  | € 3,800,781   | € -   | € -   |   | € -                                   | € -  |
| <b>DEVELOPMENT MANAGEMENT</b>                                    |  |   |   |   |   |                                       |  |
| Cherrywood SDZ Infrastructure Commercial/Land Transfers          | Commercial/Land Transfer                           | € -   | € 10,338,560  | € -   | 2019 - 2021                                   | € 10,338,560                          | € 14,377,000   |
| URDF Cherrywood - Linear Park and Greenway                       | Sub-Project A - Linear Park & Greenway             | € -   | € 148,103   | € -   | 2020 - 2022                                   | € 235,100                             | € 6,345,200  |
| URDF Cherrywood - Tully Park Phase 2                             | Sub-Project B - Tully Park P2                      | € -   | € 251,847   | € -   | 2020 - 2021                                   | € 258,165                             | € 5,042,300  |
| URDF Cherrywood - Tully Park Phase 2                             | Sub-Project D - Pond 5a                            | € -   | € 53,278  | € -   | 2020 - 2022                                   | € 53,278                              | € 2,408,700  |
| URDF Cherrywood - Pond 2A Attenuation                            | Sub-Project C - Pond 2a                            | € -   | € 48,114  | € -   | 2020 - 2022                                   | € 52,972                              | € 4,014,500  |
| Cherrywood - N11 Junction & Druids Glen Road Q-P3 (Consultation) | Druid's Glen Road & Bridge, & new N11 junction     | € -   | € 1,289,139   | € -   | 2019 - 2024                                   | € 4,455,282                           | € 15,186,700   |
| Cherrywood SDZ - Infrastructure Support                          | Transport, W&D, Green Infrastructure & Project Man | € -   | € -   | € -   | 2020 - 2027                                   | € -                                   | € 8,000,000  |
| D01 Forward Planning   |  | € 2,024,579   | € -   | € -   |   | € -                                   | € -  |
| D02 Development Management                                       |  | € 8,065,211   | € -   | € -   |   | € -                                   | € -  |
| D03 Enforcement  |  | € 1,096,195   | € -   | € -   |   | € -                                   | € -  |
| D06 Community and Enterprise Function                            |  | € 1,998,911   | € -   | € -   |   | € -                                   | € -  |
| D08 Building Control   |  | € 1,331,692   | € -   | € -   |   | € -                                   | € -  |
| D09 Economic Development and Promotion                           |  | € 33,465,411  | € -   | € -   |   | € -                                   | € -  |
| D10 Property Management  |  | € 1,670,145   | € -   | € -   |   | € -                                   | € -  |
| <b>ENVIRONMENTAL SERVICES</b>                                    |  |   |   |   |   |                                       |  |
| E01 Landfill Operation and Aftercare                             |  | € 562,299   | € -   | € -   |   | € -                                   | € -  |
| E02 Recovery & Recycling Facilities Operations                   |  | € 1,881,262   | € -   | € -   |   | € -                                   | € -  |
| E03 Waste to Energy Facilities Operations                        |  | € 864,222   | € -   | € -   |   | € -                                   | € -  |
| E05 Litter Management  |  | € 1,461,049   | € -   | € -   |   | € -                                   | € -  |
| E06 Street Cleaning  |  | € 5,593,175   | € -   | € -   |   | € -                                   | € -  |
| E07 Waste Regulations, Monitoring and Enforcement                |  | € 631,701   | € -   | € -   |   | € -                                   | € -  |

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

| <b>Project/Scheme/Programme Name</b>                | <b>Short Description</b>                                 | <b>Current Expenditure Amount in Reference Year</b> | <b>Capital Expenditure Amount in Reference Year (Non Grant)</b> | <b>Capital Expenditure Amount in Reference Year (Grant)</b> | <b>Project/Programme Anticipated Timeline</b> | <b>Cumulative Expenditure to-date</b> | <b>Projected Lifetime Expenditure (Capital Only)</b> |
|---|--|---|---|---|---|---------------------------------------|--|
| E09 Maintenance of Burial Grounds                   |  | € 2,066,619   | € -   | € -   |   | € -                                   | € -  |
| E10 Safety of Structures and Places                 |  | € 555,392   | € -   | € -   |   | € -                                   | € -  |
| E11 Operation of Fire Service                       |  | € 16,339,750  | € -   | € -   |   | € -                                   | € -  |
| <b>RECREATION &amp; AMENITY</b>                     |  |   |   |   |   |                                       |  |
| Dún Laoghaire Baths & Queens Road Stabilisation     | Studio space for artists, gallery, café & toilet         | € -   | € 2,404,772   | € -   | 2018 - 2021                                   | € 8,497,580                           | € 11,548,700   |
| Fernhill Park & Gardens Phase 2                     | Development on a phased basis Fernhill estate            | € -   | € 3,232,248   | € -   | 2019 - 2022                                   | € 4,010,186                           | € 3,900,000  |
| Hudson Road Park                                    | Development of new park                                  | € -   | € 132,771   | € -   | 2019 - 2022                                   | € 550,210                             | € 714,000  |
| Pavement Improvement Programme (Parks)              | Footpath improvement in Parks & open spaces              | € -   | € 68,331  | € -   | 2018 - 2023                                   | € 699,685                             | € 1,400,000  |
| Shanganagh Castle Preliminary Works                 | Securing & refurbishing the internal structure of Castle | € -   | € 2,030   | € -   | 2021 - 2023                                   | € 124,215                             | € 500,000  |
| Grass Pitch Refurbishment                           | Refurbishment of Grass Pitches                           | € -   | € 164,638   | € -   | 2020 - 2023                                   | € 340,399                             | € 800,000  |
| Dún Laoghaire Carnegie Library *                    | Refurbishment and future use                             | € -   | € -   | € -   | 2019 - 2021                                   | € -                                   | € 700,000  |
| Pavilion Theatre Safety Works                       | Fire safety works  | € -   | € 246,025   | € -   | 2019 - 2021                                   | € 450,614                             | € 743,000  |
| Meadowbrook Pool Tile Refurbishment                 |  | € -   | € 603,916   | € -   | 2019 - 2021                                   | € 603,916                             | € 700,000  |
| F02 Operation of Library and Archival Service       |  | € 9,887,843   | € -   | € -   |   | € -                                   | € -  |
| F03 Outdoor Leisure Areas Operations                |  | € 15,068,174  | € -   | € -   |   | € -                                   | € -  |
| F04 Community Sport and Recreational Development    |  | € 3,663,563   | € -   | € -   |   | € -                                   | € -  |
| F05 Operation of Arts Programme                     |  | € 3,997,876   | € -   | € -   |   | € -                                   | € -  |
| F06 Agency & Recoupable Services                    |  | € 1,286,688   | € -   | € -   |   | € -                                   | € -  |
| <b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b> |  |   |   |   |   |                                       |  |
| Bray Landfill Coastal Defence                       | Coastal Protection at the old landfill North of Bray     | € -   | € 3,715   | € -   | 2019 - 2021                                   | € 108,154                             | € 2,236,000  |
| G02 Operation and Maintenance of Piers and Harbours |  | € 5,024,072   | € -   | € -   |   | € -                                   | € -  |
| <b>MISCELLANEOUS SERVICES</b>                       |  |   |   |   |   |                                       |  |
| Central Dún Laoghaire Public Realm                  | LexIcon Carparks and Environs                            | € -   | € 428,902   | € -   | 2019 - 2021                                   | € 917,126                             | € 1,000,000  |
| H03 Administration of Rates                         |  | € 53,309,365  | € -   | € -   |   | € -                                   | € -  |
| H04 Franchise Costs                                 |  | € 519,423   | € -   | € -   |   | € -                                   | € -  |
| H09 Local Representation & Civic Leadership         |  | € 2,292,830   | € -   | € -   |   | € -                                   | € -  |
| H11 Agency & Recoupable Services                    |  | € 1,125,620   | € -   | € -   |   | € -                                   | € -  |
| <b>Totals</b>                                       |  | <b>€ 269,596,401</b>                                | <b>€ 27,410,141</b>   | <b>€ -</b>  |   | <b>€ 49,499,740</b>                   | <b>€ 101,549,918</b>                                 |

\* €189k included in Revenue

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

| <b>Project/Scheme/Programme Name</b>                | <b>Short Description</b>                  | <b>Current Expenditure Amount in Reference Year</b> | <b>Capital Expenditure Amount in Reference Year (Non Grant)</b> | <b>Capital Expenditure Amount in Reference Year (Grant)</b> | <b>Project/Programme Completion Date</b> | <b>Final Outturn Expenditure</b> |
|---|---|---|---|---|--|----------------------------------|
| <b>HOUSING</b>                                      |   |   |   |   |  |                                  |
| Fitzgerald Park                                     | Construction of 50 housing units          | € -   | € 826,059   | € -   | 2020                                     | € 11,371,195                     |
| Moyola Court  | Purchase of 12 housing units              | € -   | € 27,038  | € -   | 2020                                     | € 5,195,344                      |
| Part V - Financial Contributions                    |   | € -   | € 6,094,679   | € -   | 2020                                     | € 6,094,679                      |
| CALF - Capital Advance Leasing Facility             |   | € -   | € 17,291,334  | € -   | 2020                                     | € 17,291,334                     |
| CAS Acquisition                                     |   | € -   | € 2,541,900   |   | 2020                                     | € 2,541,900                      |
| <b>ROAD TRANSPORTATION AND SAFETY</b>               |   |   |   |   |  |                                  |
| July Stimulus Package 2020                          |   | € -   | € 9,350,309   | € -   | 2020                                     | € 9,350,309                      |
| Cruagh Wood to Ballyogan Greenway                   |   | € -   | € 989,357   | € -   | 2020                                     | € 1,649,960                      |
| N11 Junctions Upgrades                              | Upgrading as identified in Safety Review  | € -   | € -   | € -   | 2020                                     | € 1,868,026                      |
| Stillorgan Village Framework Plan Phase 2           | Development of a Master Plan              | € -   | € 921,840   | € -   | 2020                                     | € 954,334                        |
| Nutgrove Avenue Upgrade                             | Nutgrove Avenue Upgrade                   | € -   | € -   |   | 2019                                     | € -                              |
| <b>RECREATION &amp; AMENITY</b>                     |   |   |   |   |  |                                  |
| Coláiste Eoin/Iosagáin all weather pitch            | Construction of all weather pitch on site | € -   | € 1,154,082   | € -   | 2020                                     | € 1,342,000                      |
| <b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b> |   |   |   |   |  |                                  |
| Dún Laoghaire Harbour                               | East Pier storm damage repairs            | € -   | € 627,180   | € -   | 2020                                     | € 1,595,841                      |
| <b>Totals</b>                                       |   | <b>€ -</b>  | <b>€ 39,823,778</b>   | <b>€ -</b>  |  | <b>€ 59,254,922</b>              |

## 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 organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)? | 3                                      | The requirements of the PSC were brought to attention of relevant staff in 2020.  |
| 1.2 Has internal training on the Public Spending Code been provided to relevant staff?   | 2                                      | Some internal training has been carried out and further training is planned   |
| 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                                      | A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. New structures being put in place to help adapt guidelines for dlr. |
| 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                                    | As dlr not a Sanctioning Authority  |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation 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 submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local 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   |

|   |   |  |
|---|---|--|
| <p>1.9 Is there a process in place to plan for ex post evaluations?</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> | 2 | <p>Informal processes have always been in place. Formal processes are currently being implemented.</p>   |
| <p>1.10 How many formal evaluations were completed in the year under review? Have they been published in a timely manner?</p>   | 2 | <p>Informal processes have always been in place. Formal processes have been implemented.</p>   |
| <p>1.11 Is there a process in place to follow up on the recommendations of previous evaluations?</p>  | 2 | <p>A Project Governance Board is in place to provide a governance framework for Capital Projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board.</p> |
| <p>1.12 How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?</p>   | 2 | <p>Relevant departments take cognisance of recommendations in these reports</p>  |

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3



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

| <b>Capital Expenditure being Considered – Appraisal and Approval</b>  | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b>  |
|---|---|---|
| 2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?  | 3   | A business case that addresses all the Corporate objectives is prepared for all projects      |
| 2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?<br><br>Have steps been put in place to gather performance indicator data?    | 2   | Monthly project status reports submitted to Project Governance Board                          |
| 2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?   | 3   | Yes. A robust process is in place to consider any additional expenditure before its approved. |
| 2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?   | 3   |   |
| 2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?   | 3   |   |
| 2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?  | 3   |   |
| 2.7 Was the appraisal process commenced at an early enough stage to inform decision making?   | 3   |   |
| 2.8 Were sufficient options analysed in the business case for each capital proposal?  | 3   |   |
| 2.9 Was the evidence base for the estimated cost set out in each business case?<br><br>Was an appropriate methodology used to estimate the cost?<br><br>Were appropriate budget contingencies put in place? | 2   |   |

|  |     |  |
|--|-----|--|
| 2.10 Was risk considered and a risk mitigation strategy commenced?<br>Was appropriate consideration given to governance and deliverability?                      | 3   |  |
| 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 |  |
| 2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?  | 3   |  |
| 2.13 Were procurement rules (both National and EU) complied with?  | 3   |  |
| 2.14 Was the Capital Works Management Framework (CWMF) properly implemented?   | 3   |  |
| 2.15 Were State Aid rules checked for all support?   | 2   |  |
| 2.16 Was approval sought from the Approving Authority at all decision gates?   | 3   |  |
| 2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?  | 3   |  |
| 2.18 Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?        | N/A |  |

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3

**Checklist 3** – To be completed in respect of new current expenditure under consideration in the past year

| <b>Current Expenditure being Considered – Appraisal and Approval</b>  | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b>   |
|---|---|--|
| 3.1 Were objectives clearly set out?  | 3   | Expenditure considered as part of 2021 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 proposals?  | 3   | Yes, a robust process is in place to consider any additional expenditure before it is approved |
| 3.4 Was an appropriate appraisal method used?   | 3   | 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/programmes 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 Vote Section in DPER?   | N/A   |  |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?   | 2   | Yes  |
| 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 been set?  | N/A |   |
| 3.13 If outsourcing was involved were both EU and National 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 checklists is as follows:

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

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

| <b>Incurring Capital Expenditure</b>   | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b>  |
|--|---|---|
| 4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?  | 3   | Yes   |
| 4.2 Did management boards/steering committees meet regularly as agreed?  | 3   | Management Team held monthly meetings, Public Realm Forum and the Project Governance Board both 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?   | 3   |   |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?  | 2   |   |
| 4.7 Did budgets have to be adjusted?   | 3   | 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 (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)? | N/A   | Yes, an overall capital programme review took place in light of Covid-19  |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?  | N/A   | Business Case was updated and examined in detail.   |

|   |     |     |
|---|-----|-----|
| 4.11 If costs increased or there were other significant changes to the project was approval received from the Approving Authority?  | 3   | Yes |
| 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 | Yes |

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3

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

| <b>Incurring Current Expenditure</b>                                 | <b>Self-Assessed Compliance Rating: 1 -3</b> | <b>Comment/Action Required</b>   |
|--|--|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3  | Outlined in Annual Revenue Budget, Department Businesses Plans, Annual works programmes, Service Delivery Plan, Annual Service Plan and NOAC Performance Indicators  |
| 5.2 Are outputs well defined?  | 3  | Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – 2020-2024, PMDS, Annual Report, NOAC Performance Indicators Report (annual) and 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, Budget Review, Correspondence with users (CRM), Corporate Plan – 2020-2024, PMDS, Annual Report, NOAC Performance Indicators Report (annual) and Annual Service Plan  |
| 5.5 Are outcomes well defined?                                       | 3  | Agresso Financial Management System, Budget Review, Correspondence with users (CRM), PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.  |
| 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 on-going 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' <sup>1</sup> of programmes/projects? | 2 | Dlr has an Internal Audit Section in place  |

❖ The scoring mechanism for the above checklists is as follows:

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

<sup>+1</sup> 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.



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

| <b>Capital Expenditure Recently Completed</b>   | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b>   |
|---|---|--|
| 6.1 How many Project Completion Reports were completed in the year under review?  | 2   | Informal processes have always been in place. Formal processes have been implemented |
| 6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | 2   |  |
| 6.3 How many Project Completion Reports were published in the year under review?  | 2   |  |
| 6.4 How many Ex-Post Evaluations were completed in the year under review?   | 2   |  |
| 6.5 How many Ex-Post Evaluations were published in the year under review?   | 2   |  |
| 6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving            | 2   |  |
| 6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?                                    | 2   |  |
| 6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?   | N/A   |  |

❖ The scoring mechanism for the above checklists is as follows:

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

**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

| <b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>             | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b> |
|---|---|--------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | 2   | No services ceased in 2020     |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient?                                 | 2   | No services ceased in 2020     |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective?                                 | 2   | No services ceased in 2020     |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure?                         | 2   | No services ceased in 2020     |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme?                       | 2   | No services ceased in 2020     |
| 7.6 Were reviews carried out by staffing resources independent of project implementation?                         | 2   | No services ceased in 2020     |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?                   | 3   | No services ceased in 2020     |

Notes:

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

## Quality Assurance – In Depth Check

### Section A: Introduction

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

| <b>Programme or Project Information</b> |  |
|---|--|
| <b>Name</b>                             | Fernhill Park and Gardens – Phase 2  |
| <b>Detail</b>                           | Development on a phased basis of the existing Fernhill estate, Stepside as a regional public park. Phase 2 works include provision of new junction and entrances, vehicular access road, shared surface, car parking, active recreation area including car parking, retaining walls, paths, services, public lighting, drainage, attenuation |
| <b>Responsible Body</b>                 | Dùn Laoghaire-Rathdown County Council  |
| <b>Current Status</b>                   | Phase 2 construction works are substantially complete. Snagging remains to be done. Landscaping works, not included in the original scope of the project, are taking place now to avoid potential additional works and costs in the future.  |
| <b>Start Date</b>                       | Works commenced on site on 26 <sup>th</sup> August, 2019   |
| <b>End Date</b>                         | Substantial completion of works was certified on 3 <sup>rd</sup> November, 2020  |
| <b>Overall Cost</b>                     | €4,600,000   |

## Project Description

Following acquisition by Dún Laoghaire-Rathdown County Council (dlr) of Fernhill House and Gardens in late 2014, the estate is being developed as a regional public park. Fernhill is a former substantial family residence with ancillary buildings on 34 hectares of land (gardens, parkland, woodland and agricultural land), located just south of the Enniskerry Road at Stepside, County Dublin.

The Masterplan for the development of Fernhill House and Gardens has been divided into a number of phases as outlined below, based on priorities and budgets, with much of the heavy civil engineering works taking place in Phase 2.

- Phase 1 – works for pedestrian access, protection of the site, detail design and enabling for Phase 2
- Phase 2 – works for vehicular access and main services required
- Phase 3 – remaining works and facilities
- Phase 4 – Fernhill House

The proposed development of Fernhill as a regional public park includes new entrances, both pedestrian and vehicular from the Enniskerry Road and Rosemont School, roads, car parking, active recreation, play, paths with seating/resting areas, woodland walks, gardens, ponds and wetlands, meadows, new boundaries, restoration of existing Coach House as a park tearooms, demolition of 1970s bungalow, new tower building for use as public toilets and staff/community facilities, new sports building, new dwelling unit, community garden

and all ancillary civil, building and landscaping works with some works within the curtilage of the protected structure (Fernhill House).

The nature and extent of the Phase 2 works includes:

- Controlled junction at Rosemont School consisting of full signalised junction including two toucan crossings, right turn lane, new paths, planting, etc.
- Entrances to both Fernhill and Rosemont School consisting of piers, gates, railings, signage, planting, stonework, attenuation pond, etc.
- Shared surface avenue as far as the Road Field with planted median.
- Car parking alongside the shared surface road (approx. 44 spaces).
- New services throughout including water, surface water, drainage, ESB, telecoms and fibre.
- Works to the Road Field including car parking (approx. 50 spaces), retaining walls, extensive re-grading to form active recreation area with running path, paving, fencing, paths, steps, bridge, etc.
- Works to the 9-acre field consisting of car parking (approx. 70 spaces) and mounding.
- Public lighting, drainage and attenuation throughout.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal audit have completed a Programme Logic Model (PLM) for Fernhill Park and Gardens – Phase 2.

| <b>Objectives</b>  | <b>Inputs</b>   | <b>Activities</b>  | <b>Outputs</b>   | <b>Outcomes</b>  |
|--|---|--|--|--|
| <p>To develop the existing Fernhill estate as a regional public park with sustainability at the core of its planning, design and development. The works were undertaken on a phased basis. Much of the required infrastructure and heavy civil engineering works were planned for Phase 2.</p> | <p>Funding for the project is included in the council’s Capital Programme 2020-2022. Capital funding for Phase 2 derived from:</p> <ul style="list-style-type: none"> <li>• Section 48 development contributions</li> <li>• Departmental grant funding</li> <li>• Dlr match funding</li> </ul> <p>Appropriate council staffing resources</p> <p>Appropriate external professional/technical resources</p> | <p><b>Phase 1:</b><br/>Complete tender process for feasibility study</p> <p>Preparation of a comprehensive feasibility study for the development of Fernhill Park and Gardens</p> <p>Dlr Parks develop design for the proposed development of Fernhill Park and Gardens</p> <p>Part 8 Planning Process</p> <p>Complete tender process for engineering consultancy services</p> <p><b>Phase 2:</b></p> <ul style="list-style-type: none"> <li>• Procurement of a construction contractor</li> <li>• Construction phase</li> <li>• Lessons Learned Report</li> </ul> | <p><u>Phase 2 works included:</u></p> <ul style="list-style-type: none"> <li>• Controlled junction at Rosemont School consisting of signalised junction with two toucan crossings, right turn lane, new paths, planting, etc.</li> <li>• Entrances to both Fernhill and Rosemont School consisting of piers, gates, railings, signage, planting, stonework, attenuation pond, etc.</li> <li>• Shared surface avenue as far as the Road Field with planted median.</li> <li>• Car parking alongside the shared surface road (approx. 44 spaces).</li> <li>• New services throughout.</li> <li>• Works to the Road Field including car parking (approx. 50 spaces), retaining walls, extensive re-grading to form active recreation area with running path, paving, fencing, paths, steps, bridge, etc.</li> <li>• Works to the 9-acre field consisting of car parking (approx. 70 spaces) and mounding.</li> <li>• Public lighting, drainage and attenuation throughout.</li> </ul> | <p>Development of a high quality sustainable regional park serving the residents of dlr and surrounding region.</p> <p>Visitors are provided with opportunities for play, active and passive recreation, community engagement and education.</p> <p>Improved accessibility in the mountainous parts of the county.</p> <p>Park is designed to cater for existing/future needs of users.</p> <p>Provision is made for the use of SMART technologies to improve visitor experience.</p> <p>Plant collection, gardens, the natural heritage, flora and fauna are protected, enhanced in a sustainable manner.</p> |

## **Description of Programme Logic Model**

### **Objectives:**

The overall principal aims and objectives for the development of Fernhill Park and Gardens are:

- To develop Fernhill Park and Gardens as a high quality sustainable regional public park.
- To conserve and restore Fernhill House and relevant ancillary buildings and provide suitable and sustainable uses associated with the properties in the setting of the public park.
- To conserve and restore (where appropriate) the gardens, plant collections and woodlands in a sustainable manner.
- To conserve and restore (where appropriate) the landscape heritage features and retain the historic natural character of Fernhill.
- To ensure the agricultural and sylvan character of Fernhill is retained and enhanced where possible.
- To strike a balance between the heritage, people and wildlife while also providing opportunities for active and passive recreation.
- To ensure sustainable innovative proposals and green principles are at the core of the project.
- To provide a suitable range of visitor facilities.
- To develop aesthetically pleasing and functional spaces, while protecting and enhancing heritage features, views and site characteristics, in a manner that will facilitate sustainable maintenance.
- To provide safe and secure access to the park for pedestrians and an appropriate number of vehicles.
- To provide for an appropriate number of car parking spaces in the most suitable location(s) designed to be incorporated in with the character of the site.
- To provide a safe and secure circulation network.
- To provide opportunities for informal and/or formal play.
- To provide a strong link to Barnacullia Road and to the Three Rock Mountain.
- To ensure the right of way is maintained, enhanced and developed as an integral part of the park.

### **Inputs:**

Phase 2 of the project required funding from Section 48 development contributions, departmental grant funding, dlr match funding. Staffing resources from within the council's Parks Section and external services provided by professional/technical companies were required to progress the project.

### **Activities:**

Key activities carried out/to be carried out during Phase 2 included procurement of a construction contractor, construction phase, Lessons Learnt Report.

**Outputs:** The Phase 2 project works delivered the following:

- Controlled junction at Rosemont School consisting of signalised junction with two toucan crossings, right turn lane, new paths, planting, etc.
- Entrances to both Fernhill and Rosemont School consisting of piers, gates, railings, signage, planting, stonework, attenuation pond, etc.
- Shared surface avenue as far as the Road Field with planted median.

- Car parking alongside the shared surface road (approx. 44 spaces).
- New services, Public lighting, drainage and attenuation throughout.
- Works to the Road Field including car parking (approx. 50 spaces), retaining walls, extensive re-grading to form active recreation area with running path, paving, fencing, paths, steps, bridge, etc.
- Works to the 9-acre field consisting of car parking (approx. 70 spaces) and mounding.

**Outcomes:**

The overall project works undertaken during Phase 1 and 2 have provided a high quality sustainable regional park serving the residents of dlr and surrounding regions. Visitors benefit from opportunities for play, active and passive recreation in the park, community engagement and education. There is improved accessibility to the mountainous parts of the county. The park is ready to cater for existing/future needs of users. Provision was made for the use of SMART technologies to improve visitor experience. Plant collections, gardens, the natural heritage, flora and fauna are protected and enhanced in a sustainable manner.

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

The following section tracks Fernhill Park and Gardens – Phase 1 and Phase 2 from inception to conclusion in terms of major project milestones.

| Date           | Project Milestone  |
|----------------|--|
| 2016           | The development of Fernhill Park and Gardens as a regional public park is in accordance with zoning, specific local objectives, relevant national and regional policy and specific policies, outlined in the County Development Plan 2016-22   |
| January 2017   | Dlr undertook a non-statutory public consultation on Fernhill Park and Gardens from the 19th December, 2016 to the 31st January, 2017 inviting submissions on the design and development of Fernhill prior to the development of the Masterplan. 313 submissions were received   |
| April 2017     | A comprehensive feasibility study which included outline design options/proposals for the development of Fernhill House and Gardens was carried out and the findings detailed in the Fernhill Park and Gardens Feasibility Study dated April 2017. A wide range of supporting documents and surveys were undertaken to inform the development of the feasibility study   |
| September 2017 | Dlr Parks developed the design for the proposed development of Fernhill Park and Gardens and put the plans and particulars on public display in accordance with Part 8, Article 81 of the 2001 - 2017 Planning and Development Regulations on the 12th of July 2017. 21 Submissions were received. Council approval was given at the meeting on 11 <sup>th</sup> September, 2017. The following reports, undertaken to inform the development, were on public display: <ul style="list-style-type: none"> <li>○ AA Screening Report June 2017 by Faith Wilson</li> <li>○ EIA Screening June 2017 by CAAS Ltd</li> <li>○ Feasibility Study April 2017 by Nicholas de Jong</li> <li>○ Design Statement June 2017 by N. de Jong</li> <li>○ Sustainability Strategy by dlr Senior Parks Superintendent</li> <li>○ Ecology &amp; Horticulture Report June 2017 by Faith Wilson</li> <li>○ Tree Survey and Report June 2017 by Arborist Associates Ltd</li> <li>○ Conservation Report by dlr Parks Dept</li> </ul> |



|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>○ Road Safety Audit June 2017 by AECOM</li> </ul>  |
| November 2017                          | An engineering consultant was appointed to undertake engineering services associated with all stages of the delivery of the civil engineering works relating to Phase 1b. |
| February 2018                          | Quantity surveyor/cost consultant appointed   |
| August 2019 – <b>Phase 2</b>           | The construction contract with the main contractor for Fernhill Park and Gardens Phase 2 Works was signed on 2 <sup>nd</sup> August, 2019                                 |
| August 2019 – <b>Phase 2</b>           | Phase 2 construction works started on site on 26 <sup>th</sup> August, 2019   |
| January 2020 – <b>Phase 2</b>          | Quantity surveyor/cost consultant retained for construction/handover stages   |
| November 2020 – <b>Phase 2</b>         | The Phase 2 construction works were certified substantially complete on 3 <sup>rd</sup> November, 2020  |
| January to March 2021 – <b>Phase 2</b> | Landscaping works commenced/to be completed   |

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Fernhill Park and Gardens – Phase 2.

| <b>Project/Programme Key Documents</b>  |   |
|---|---|
| <b>Title</b>  | <b>Details</b>  |
| 1. Report to Council submitted in accordance with Part 8, Article 81 of the Planning and Development Regulations, 2001, (as amended) and Section 138 of the Local Government Act, 2001 (as amended) | The proposed works carried out in Phase 2 were approved under the Part 8 procedure  |
| 2. Business Case Proposal and Approvals Checklist   | Internal Documents – submitted for approval of council’s Projects Governance Board  |
| 3. Tender documents for construction contract services  | A signed contract was entered into between the main works contractor and dlr  |
| 4. Minutes of site meetings   | Reported progress on construction works   |
| 5. Financial Reporting and Cost Control   | <p>The financial status of the overall project was updated regularly on the council’s Capital Tracker Dashboard. The necessary financial data is available on Agresso</p> <p>Construction costs were controlled during the project by the Project Manager and the quantity surveyor/cost consultant</p> |

### **Key Document 1: Report to Council submitted in accordance with Part 8 of the Planning and Development Regulations, 2001, (as amended)**

The report to council outlines the main aim of the works to develop Fernhill Parks and Gardens as a regional public park.

The report gives details about: site location and description, zoning and other objectives, detailed description of proposed works, implications of the proposed development for the proper planning and sustainable development of the area, appropriate assessment, internal reports, statutory bodies/organisations notified with list of submissions and responses.

The proposed development was considered to be in accordance with the provisions of the 2016-2022 Dún Laoghaire-Rathdown County Development Plan, and with the proper planning and sustainable development of the area and was approved by Elected Members on 11th September 2017.

### **Key Document 2: Business Case and Approvals Checklist**

The Business Case gives an overview of the project by setting out the project vision, benefits, key roles, project scope, options considered, costs and resources, climate change and energy management, SMART and digital transformation, age friendly strategy, dlr tourist strategy, timescale, complexity and initial risks.

The Business Case was brought to the dlr Projects Governance Board (PGB) for approval. The project received sanction from the PGB at different intervals to proceed to stage 3 (approval to issue tender), stage 4 (approval to award contract) and stage 5 (mid project review).

### **Key Document 3: Tender Documents for Construction Contract Services**

The provision of construction contract services for Phase 2 works was procured by means of a restricted procedure whereby an invitation to tender was made to seven contracting authorities on the multi-party framework agreement of contractors for carrying out road works in a city and suburban environment, established on 23rd of May, 2016 for contracts with a value of >0.5m and <5m. The date for return of contracts was 12pm on 31st May, 2019. Tenders were evaluated in accordance with criteria outlined in the Instruction to Tenderers and a Tender Evaluation Report was completed. The procedures applied were in line with the Department of Finance Capital Works Management Framework guidelines for tendering procedures. A contract was entered into with the successful tenderer. Two copies of the contract documentation were signed and sealed by both parties and a hard copy is on file in the Parks Section. A Performance Bond (10%) was provided by the contractor as surety to dlr and they also provided evidence of the Insurances required under the contract.

Internal Audit reviewed the electronic copy of the tender documents.

The tender price of the successful Tenderer was €5,533,199 (incl. VAT). The dlr Project Governance Board (PGB) at its meeting on 23rd July, 2019 noted this tender was in excess of €5m (incl. vat). The PGB granted approval to accept the tender subject to value engineering to be carried out to reduce the tender cost to €3.7 million. Change Order No.1 significantly reduced the scope of the works post tender and led to an adjustment to the contract sum of -€1,717,145. The updated contract sum was €3,584,239 (incl. vat).

#### **Key Document 4: Minutes of Site Meetings**

During Phase 2 regular site meetings were held to manage the project. Minutes of these meetings are on file from September 2019 to August 2020. Meetings were attended by dlr Parks staff, the contractor and consulting engineer, where required.

The minutes noted discussions under the following headings: Contractors Matters, Employee/Consultant Matters, Communications Contract Admin, Statutory Consent and Legal Requirements, Health & Safety, Programme, Quality, Environmental, Communications and PR, Work, AOB. Progress Reports from the contractor were included with the Minutes from August 2019 to July 2020. These reports covered matters under the following headings: Health & Safety, Environmental, Quality, Programme/Progress, Site Activities, Subcontractors Activity, Request for Information, Technical Queries, Stakeholder Management, Documentation, Contract Notifications, Commercial, AOB.

#### **Key Document 5: Financial Reporting and Cost Control**

The financial status of the project was updated regularly on the council's Capital Tracker Dashboard. The Project Manager also updated the Monthly Project Manager Status Report as required by the Project Governance Board. The necessary financial data is also available on Agresso which can be used to monitor expenditure and income of the project.

The budget for the Phase 2 works were included in the council's Capital Programmes. It was noted that the budget provision increased over 3 years from €3,500,000 in the 2019-2021 programme, to €3,900,000 in the 2020-2022 programme and to €4,600,000 in the 2021-2023 programme.

Construction costs and budget were managed during the project by the Project Manager and the appointed quantity surveyor/cost consultant. The company appointed to provide quantity surveying and cost consultancy services for Fernhill Park and Gardens design and tender stages were retained for the construction and handover stages of Phase 2. In Phase 2 they were responsible for assessing the main contractor's monthly valuations and making recommendations for payment. The certificate recommendations from the cost consultant were also on file for Nos 1 to 13 with the associated payment claim notices from the contractor. The cost consultant also provided cost control reports to the Project Manager and advised on cost related risks. There were four Cost Control Reports on file dated, 2<sup>nd</sup> December, 2019 to 29<sup>th</sup> August, 2020. The reports included the following sections: Project Details, Overall Cost Summary, Approved Change Orders, Client Change Orders to be agreed, Potential Contractor Claims.

The value, according to the agreed Final Account, for constructions costs was €3,993,816.64 (incl. vat), an increase of €409,577.21 compared to the updated contract sum of 3,584,239.43 (incl. VAT). It was noted, there were a total of 35 Change Orders issued throughout the contract by the employer's representative. The Change Orders related to errors in the works requirements (by the consultant engineer) or issues that arose during the works that were unforeseen. The Change Orders were issued to manage the risk for dlr and to ensure the works were not delayed. The quantity surveyor/cost consultant and contractor's representative generally agreed the amount of the Change Orders, in accordance with the contract.

The Project Governance Board granted approval in February 2021 to a variation increase to the Phase 2 contract's Final Account, bringing the overall capital cost to €4,600,000. Apart from the increases in the construction contract sum, further costs incurred relating to enabling works, utilities, contributions, surveys, design team fees, archaeology, signalised junction equipment, etc. Some of these costs were unforeseen and others

were not estimated correctly. In addition, a decision was made to carry out landscaping works, not included in the original scope of the project, to avoid potential significant works and costs in the future. Finally, the increased capital cost included provision to pay the contractor a potential settlement sum of €100,000 (incl. VAT) for a Covid-19 claim.

**Review of sample payments by Internal Audit to assess compliance with purchasing regulations and procurement guidelines: -**

- All payments to the main construction contractor were reviewed – there was full compliance with dlr purchasing and procurement regulations.
- It was noted that one supplier was engaged to carry out tree works in the absence of procuring quotes from the appropriate number of suppliers. The Project Manager confirmed this occurred as works were required to be carried out in a speedy manner to avoid a risk of significant cost from the main contractor for delay and disruption. The company provided insurances and method statements to the main contractor. This company had been approved to carry out tree works under Phase 1 of the project in accordance with procurement guidelines.
- Another supplier was retained to provide surveying and cost consultancy services without procuring quotes from the correct number of suppliers. The Project Manager advised the extension of services by this supplier, awarded a contract under Phase 1b, was considered appropriate in order to mitigate without delay against the risk of contractors claims, delay and disruption costs. Other reasons the supplier was retained involved the complexity of the works which were not known at the procurement stage and the difficulty a different supplier could have in taking over from the pricing and tender stage to construction and handover.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Fernhill Park and Gardens – Phase 2. It evaluates whether appropriate data is available for the future evaluation of the project.

| <b>Data Required</b>  | <b>Use</b>  | <b>Availability</b> |
|---|---|---------------------|
| Business Case Proposal and Approval Checklist                                       | To determine the need and feasibility of the project and seek internal sanction to carry out works  | On file             |
| Tender Documents for Construction Contract Services                                 | Assess adherence with national and local procurement regulations  | On file             |
| Chief Executive Orders detailing appointment of Contractors, Consultants, Suppliers | Assess adherence with dlr purchasing and procurement guidelines   | On file             |
| Minutes of Site Meetings  | Reports progress on construction stages and is a tool to manage the project   | On file             |
| Lessons Learned Report  | To assess if project was delivered in line with its intended scope and budget and with the Public Spending Code. To ensure lessons learned from the project are available for future projects | To be completed     |

### Data Availability and Proposed Next Steps

The data audit presented above details the type of information that is currently available if this project is selected to undergo further review. It is the opinion of Internal Audit that dlr is collecting relevant data that will enable future evaluation of Fernhill Park and Gardens – Phase 2.

During the course of the in-depth check contract construction related files were transferred from OneDrive to the dlr network. Owing to Covid-19 and the change to working remotely, OneDrive was used by the Parks Section to support flexible working between dlr staff and the main contractor and consultants. Parks Section are requested to ensure all relevant project documents are relocated to the appropriate dlr shared network location.

Although the Parks Section keep a central record of all their Chief Executive Orders in hard copy and electronic format, as the electronic copies are named by order number, they are not readily identifiable. Parks are requested to consider preparing an electronic list of the relevant Chief Executive Orders numbers for the project, with a brief summary about the order and saving this to the project folder on the network.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for Fernhill Park and Gardens – Phase 2 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)**

Compliance with the standards of the public spending code is set out below.

#### **Appraisal Stage – Phase 1**

The appraisal and planning stages are outside the specific scope of this review. These stages of the project were subject to the standards set out in the Public Spending Code requirements for capital expenditure, *'The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures* dated September 2013.'

#### **Implementation Stage – Phase 2**

This phase of the project was subject to the standards outlined in the 'Public Spending Code Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standards Rules and Procedures dated September 2013' and the new guide which replaced it in December 2019, 'Public Spending Code, A Guide to Evaluating Planning and Managing Public Investment.'

Tendering and appointment of the main construction contractor was carried out in accordance with national procedures. Chief Executive Orders were prepared and signed appointing the contractor. The dlr Projects Governance Board at their meeting on 23rd July 2019 granted approval to accept the successful tenderer recommended by the Parks Section, subject to value engineering to be carried out to reduce the tender cost from €5,533,199.91 to €3.7 million. This was carried out with Change Order No. 1 significantly reducing the scope of the works post tender and adjusting the contract sum to €3,584,239.43 (incl. vat).

The contract with the main contractor was dated the 2nd August 2019, with works due for completion within 52 weeks of this date. Despite a granted extension of time and suspension of works due to Covid 19 from 27th March, 2020 to 18th May, 2020, works were completed on time and substantial completion of works was certified on 3rd November, 2020.

All stages of the project and increase in project costs from the adjusted contract sum to the estimated Final Account sum of €4,600,000 were sanctioned by the dlr Projects Governance Board.

Construction costs and budget were managed during the project by the Project Manager and the appointed quantity surveyor/cost consultant. The cost consultants assessed the main contractor's monthly payment claim notices and issued certificates recommending payment. They also provided cost control reports to the Project Manager. All documents were on file and available for inspection.

The financial status of the project was updated regularly on the Capital Tracker Dashboard during the lifecycle of this project and the necessary financial data is available on Agresso.

During Phase 2 regular site meetings were held to manage the project. Minutes of these meetings are on file from September 2019 to August 2020.

**Internal Audit reviewed a number of sample payments to assess compliance with purchasing regulations and procurement guidelines. The results are as follows:**

All payments to the main construction contractor were reviewed – there was full compliance with dlr purchasing and procurement regulations.

It was noted that one supplier in the sample was engaged to carry out tree works in the absence of procuring quotes from the appropriate number of suppliers. The Project Manager confirmed this occurred as works were required to be carried out in a speedy manner to avoid a risk of significant cost from the main contractor for delay and disruption. The company provided insurances and method statements to the main contractor. This company was approved to carry out tree works under Phase 1 of the project in accordance with procurement guidelines.

Another supplier in the sample was retained to provide surveying and cost consultancy services without procuring quotes from the appropriate number of suppliers. The Project Manager advised the extension of services by this supplier, awarded a contract in Phase 1b, was considered appropriate in order to mitigate without delay against the risk of contractors claims, delay and disruption costs. Other reasons the supplier was retained involved the complexity of the works which were not known at the procurement stage and the difficulty a different supplier would have in taking over from the pricing and tender stage to construction and handover.

**Post Implementation Stage – Phase 2**

The Parks Project Manager advised a Lessons Learned Report was kept updated on a quarterly basis during the project and that this document will be finalised. In view of the number of Instructions and Change Orders issued during the project related to the construction works and the value involved, it is recommended the Lessons Learned Report outline the issues that arose which contributed to these cost increases. This report should identify (i) unforeseen costs and (ii) errors in the consultant engineer's drawings which caused issues and changes to the works. Apart from the costs associated with the construction contract, the document should also review the other costs that arose which were unforeseen or not estimated correctly.

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

Relevant data that will enable future evaluation of this project is being collected and is readily available.

In order for a full evaluation of the project to be carried out at a later date, the following information which was not fully completed during the review period, should be made available.

- Lessons Learned Report

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

Due to impact of Covid-19 and the change to working remotely, OneDrive was used by the Parks Section to support flexible working and engagement between dlr staff and the main contractor and consultants. During the course of the in-depth check contract construction related files were transferred from OneDrive to the dlr network. It is recommended that Parks Section ensure all relevant project documents are relocated to the appropriate dlr shared network location.



It is recommended that grant funding in the sum of €200,000, included in the Capital Programme Budget as a source of funding, is drawdown to the project code as soon as possible.

It is recommended that a document is prepared listing the relevant Chief Executive Order numbers for the project, with a brief summary about the order. This document should be saved to the project network folder and be readily available for audit purposes. It is acknowledged that the Parks Section keep a central record of all their sections Chief Executive Orders in hard copy and electronic format. However, as the electronic copies are named by order number, they are not readily identifiable.

As two instances were noted of non-compliance with dlr procurement procedures as outlined in the Corporate Procurement Plan, it is recommended that Parks Section keep a written justification on file to explain the departure from procedures in both cases. Parks Section should continue, as far as possible, to carry out competitive procurement processes to ensure value for money, transparency and equal treatment.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check for Fernhill Park and Gardens – Phase 2.

### Summary of In-Depth Check

This in-depth check focused on the works carried out during Phase 2 of the development of the existing Fernhill estate, Stepside as a regional public park. Phase 2 works included provision of new junction and entrances, vehicular access road, shared surface, car parking, active recreation area including car parking, retaining walls, paths, services, public lighting, drainage, attenuation.

A Lessons Learned Report will be finalised for this substantially completed project.

Having examined the controls in place for Fernhill Park and Gardens – Phase 2, Internal Audit can give reasonable assurance that there is compliance with the Public Spending Code.

Internal audit recommend that the Parks Section consider the following recommendations:

- Ensure all project documents are relocated from OneDrive to a dlr shared network location.
- Drawdown to the project code grant funding of €200,000 identified in the Capital Programme Budget.
- Prepare an electronic list of relevant Chief Executive Orders for the project to be readily available for audit purposes.
- Document justification for the two instances of non-compliance with dlr procurement procedures. Continue to carry out competitive procurement processes to ensure value for money, transparency and equal treatment.

### Audit Opinion

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

## Quality Assurance – In Depth Check

### Section A: Introduction

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

| <b>Programme or Project Information</b> |  |
|---|--|
| <b>Name</b>                             | Local Enterprise Office Dún Laoghaire-Rathdown (included within heading D09 - Economic Development and Promotion). |
| <b>Detail</b>                           | Measure 1 Financial Assistance and Measure 2 Enterprise Soft Supports  |
| <b>Responsible Body</b>                 | Dún Laoghaire-Rathdown County Council  |
| <b>Current Status</b>                   | Current expenditure - Revenue Budget   |
| <b>Start Date</b>                       | January 2020   |
| <b>End Date</b>                         | December 2020  |
| <b>Overall Cost</b>                     | €1,493,660<br>(Measure 1: €583,538. Measure 2: €910,122)   |

## **Project Description**

This document reviews the two supports administered in 2020 by LEO Dún Laoghaire-Rathdown – Measure 1 grant funding and Measure 2 funding for mentoring, training, and entrepreneurial development programmes.

The LEO DLR Team includes nine staff members led by the Head of Enterprise and Economic Development who provide a range of services listed below, which includes Measure 1 and 2 supports:

- Provision of direct financial supports to micro businesses.
- Offer business information, advisory services and enterprise support.
- Deliver high-quality training to meet the needs of business.
- Mentor clients with experienced experts.
- Facilitate effective business networking.
- Offer advice on local authority regulations, planning, accessibility, environment, procurement and other issues affecting business.
- Connect clients with appropriate state resources/agencies.
- Create progression pathways for high-potential companies to Enterprise Ireland.
- Organise key enterprise events.
- Promote entrepreneurship education in the local community.
- The website [www.localenterprise.ie/DLR](http://www.localenterprise.ie/DLR) gives access to online information about LEO supports and services.

## **Compliance with obligations under legislation, regulations, circulars**

LEO DLR implements the provisions of Measure 1 and Measure 2 funding in accordance with the Financial Instrument (Circular No. 2/2015) which governs the implementation of LEO financial support. It also has regard to the Procedures Manual developed by Enterprise Ireland which aims to assist LEOs meet obligations and responsibilities placed on it under specific acts, regulations, procedures, circulars, etc. Enterprise Ireland plays a significant oversight role in the activities of LEOs through its Centre of Excellence.

## **Measure 1 Grant Funding**

There are a range of grants under Measure 1 available from LEO DLR to assist business start-ups. They can offer direct grant aid to microenterprises (10 employees or fewer) in the manufacturing and internationally traded services sectors which, over time, have the potential to develop into strong export entities. These include:

- Feasibility Grants (investigating the potential of a business idea)
- Priming Grants (to part-fund a start-up)
- Business Expansion Grants (to assist the business in its growth phase after the initial 18-month start-up period)
- Technical Assistance for Micro-Exporters (TAME) Grant, which is designed to help clients to find new markets and exports by part-funding expenditure incurred investigating and researching export markets

## **Refundable Aid**

A minimum of 30% of all approvals by LEOs' Evaluations and Approvals Committee for Priming and Business Expansion Grants must incur an element that is repayable by recipients. These receipts must also be reused by LEOs.

As a result of Covid-19, the refundable aid condition was removed from Business Expansion Grants and the LEO Refundable Aid Debt Repayment Holiday was extended until 31<sup>st</sup> December 2021. LEO DLR complied with Circular Nos. 3/2020 and 6/2020 issued by Enterprise Ireland in this regard.

## **Measure 2 Supports**

LEO DLR offers a range of training and mentoring supports to help new and existing micro- enterprises to start and develop their business.

Activities/initiatives supported in 2020 were:

- Training/Workshops/Seminars (including sectoral events – food, craft, etc)
- Mentoring
- One to One and Group Business Advice/Information Sessions
- Networking Opportunities
- Student Enterprise Week
- County Enterprise Awards
- Other - in 2020 a new scheme, Business Continuity Vouchers, was available to clients where they could avail of the services of a mentor to support them in developing a business continuity plan

LEO DLR also rolled out National Initiatives, set by Enterprise Ireland and LEO Network such as

- Ireland's Best Young Entrepreneur Competition
- National Enterprise Awards
- National Women's Enterprise Event
- National Enterprise Week

## **Measure 1 and 2 Financial Supports received by LEO DLR Clients in 2020 and Jobs created:**

- 57 Clients secured Measure 1 financial assistance to the value of €583,538 in 2020
- 6806 Clients received Measure 2 support to the value of €910,122 in 2020
- 58.5 new jobs were created in 2020 as a result of Measure 1 financial assistance

## **Covid 19 – LEO Dún Laoghaire-Rathdown Response**

The LEO DLR Team started to work remotely in mid-March 2020 due to the impact of Covid- 19. Training programmes, workshops, networking, mentoring were moved online.

There was a significant increase in levels of engagement with businesses during this period and provision of extra supports.

The number of mentors was extended and their skillsets to provide the best advice to clients. LEO DLR waived the fee for mentoring and one-to-one business advice supports. Between March and December 2020, 509 clients availed of mentoring or one-to-one business advice sessions.

LEO DLR approved 336 business continuity vouchers up to the value of €2,500 to help businesses develop short and long-term strategies to deal with the Covid-19 pandemic.

The core training programme content was updated in light of the current situation and LEO DLR ran various Covid related training programmes and workshops to support clients e.g. Cash Management in a Crisis during Covid-19, Leading your Small Business through Covid-19, Covid-19 Financial and Leadership Webinar. 1086 clients attending training/workshops between March and December 2020.

## 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 Local Enterprise Office Measure 1 and Measure 2 supports 2020.

| <b>Objectives</b>  | <b>Inputs</b>   | <b>Activities</b>  | <b>Outputs</b>  | <b>Outcomes</b>  |
|--|---|--|---|--|
| <ul style="list-style-type: none"> <li>• Provide a 'First Stop Shop' for people seeking advice, information and support when starting or growing a business</li> <li>• Support and promote entrepreneurship, foster start-ups and existing micro and small businesses that drive job creation in DLR County</li> <li>• Create awareness of the types of supports available among potential entrepreneurs</li> <li>• Deliver enterprise training, management development and mentoring to entrepreneurs and businesses owners, managers and organise key enterprise events</li> </ul> | <ul style="list-style-type: none"> <li>• Funding, strategic, administrative, technical support from Enterprise Ireland</li> <li>• LEO DLR Team</li> <li>• External Resources</li> </ul> | <ul style="list-style-type: none"> <li>• Appraisal and evaluation of applications for Measure 1 and 2 grant funding and support by the LEO DLR Team</li> <li>• Evaluation of grant applications by the dlr Evaluations and Approvals Committee (EVAC)</li> <li>• Updating data on the Grant Management Information System (GMIS) and the system developed by submit.com to collect/manage client applications</li> <li>• Payment of grants</li> <li>• Quarterly financial reporting and funding drawdown requests</li> <li>• Submission of ERDF declaration</li> </ul> | <p>57 clients received Measure 1 financial support to the value of €583,538 in 2020</p> <p>6806 clients received Measure 2 support to the value of € 910,122 in 2020. (This included 4810 participants on 110 training programmes, 616 participants availing of mentoring, 1044 students participating in school enterprise programmes, 336 clients supported by business continuity vouchers.)</p> <p>58.5 new jobs were created in 2020 as a result of Measure 1 financial assistance</p> | <ul style="list-style-type: none"> <li>• Assist new and existing business through financial and non-financial support</li> <li>• Foster entrepreneurship</li> <li>• Increase job creation</li> <li>• Contribute to achievement of Council Corporate Goals: 6.1 support local business growth and development to encourage a vibrant and resilient economy and 6.4 continue to support small and medium-sized businesses through grant schemes</li> </ul> |

|  |  |   |  |  |
|--|--|---|--|--|
| <ul style="list-style-type: none"> <li>• Provide direct funding and funding options to entrepreneurs, promoters and viable businesses to support the growth and development of micro enterprises.</li> <li>• Facilitate business networking</li> </ul> |  | <ul style="list-style-type: none"> <li>• Procurement of trainers and mentors</li> <li>• Facilitate mentoring advice, training, seminars, networking events, business advice sessions</li> <li>• Promote and participate in national events, Initiatives coordinated by the LEO Network nationally and promote and encourage applications for national competitions</li> <li>• Raise awareness of supports that are available to business</li> </ul> |  |  |
|--|--|---|--|--|

## Description of Programme Logic Model

**Objectives:** The mission of LEO Dún Laoghaire-Rathdown is to promote entrepreneurship, foster business start-ups and develop existing micro and small businesses to drive job creation and to provide accessible high quality supports for business ideas. *In line with this mission, LEO DLR administer Measure 1 and Measure 2 supports to clients.*

**Inputs:** The key input is the funding provided by Enterprise Ireland for Measure 1 and 2 supports, supplemented by other strategic, administrative and technical supports. In addition, a key input is the expertise of the LEO DLR Team and their collaboration with Enterprise Ireland. A further input is the external resources procured to provide training and mentoring activities.

**Activities:** The following are the key activities:

- Appraisal/Evaluation of applications for Measure 1 and 2 grant funding and supports by the LEO DLR Team
- Evaluation of grant applications by the dlr Evaluations and Approvals Committee
- Updating the national Grant Management Information System and the system developed by submit.com used to collect/manage client applications
- Payment of grants
- Quarterly financial reporting and funding drawdown requests to Enterprise Ireland
- Submission of ERDF declarations
- Procurement of trainers and mentors
- Facilitate mentoring advice, training, seminar, networking events, individual and group business advice sessions
- Promote and participate in national events, initiatives coordinated by the LEO Network nationally and promote and encourage applications for national competitions e.g. IBYE, Enterprise Awards
- Raise awareness of supports that are available to business

**Outputs:** Having carried out the identified activities using the inputs, the outputs of the programme are the numbers of clients who received financial and non-financial support during the year, the number of soft support activities implemented such as training events, mentoring sessions and the number of new jobs created as a result of financial assistance.

**Outcomes:** The envisaged outcomes include assisting new and existing businesses through financial and non-financial supports, fostering entrepreneurship, increasing job creation and contributing to achievement of Corporate Goals: 6.1 support local business growth and development to encourage a vibrant and resilient economy and 6.4 continue to support small and medium-sized businesses through grant schemes.



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

The following section tracks the process of planning, reviewing and administering the Local Enterprise Office Measure 1 and Measure 2 supports 2020 from inception to conclusion in terms of major project/programme milestones.

| Date                   | Details  |
|------------------------|--|
| January                | Confirmation of interim payment from Enterprise Ireland  |
| February and September | Confirmation of budget allocations from Enterprise Ireland for Measure 1 and Measure 2 supports  |
| Ongoing                | Processing of grant applications   |
| Ongoing                | Scheduling and promotion of activities/initiatives such as training, workshops, seminars, mentoring, one to one advice sessions, networking, Business Continuity Vouchers (new scheme in 2020), Student Enterprise Week, County Enterprise Awards, promotion of participation in national events |
| Ongoing                | Meetings of the Evaluations and Approvals Committee to review and decide on Measure 1 grant applications   |
| Quarterly              | Funding drawdown requests and financial reports to Enterprise Ireland  |
| Quarterly              | Meetings with Enterprise Ireland attended by all Heads of Enterprise including LEO DLR Head of Enterprise and Economic Development   |
| Ongoing                | Performance reporting to Enterprise Ireland using two standard reports submitted regularly during the year and return of weekly performance metrics  |
| Annual                 | Submission to Enterprise Ireland at start of year of performance metric targets for the year ahead vs output for the previous year.  |
| Annual                 | Submission of ERDF Declarations through the E-Cohesion IT System   |
| Annual                 | End of year review meeting with Enterprise Ireland   |

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Local Enterprise Office Measure 1 and Measure 2 supports 2020.

| <b>Project/Programme Key Documents</b>                             |   |
|--|---|
| <b>Title</b>   | <b>Details</b>  |
| Annual Budget from Enterprise Ireland                              | Letters of Offer from Enterprise Ireland with budget allocations for LEO Dún Laoghaire-Rathdown issued to Chief Executive |
| LEO Dún Laoghaire-Rathdown Enterprise Development Plan 2017        | Plan sets strategic objectives for 2017 to 2020   |
| Service Level Agreement  | SLA between Enterprise Ireland and Dún Laoghaire-Rathdown County Council  |
| Minutes of the Evaluations and Approvals Committee                 | Minutes of meetings held in 2020  |
| Local Enterprise Office Procedures Manual                          | National procedures manual developed by Enterprise Ireland  |
| Funding Drawdown Requests and Financial Reports; Financial Control | Reports submitted on a quarterly basis to Enterprise Ireland and monitoring of performance against budget                 |

### **Key Document 1: Annual Budget from Enterprise Ireland for 2020**

The initial budget allocation offer from Enterprise Ireland in February 2020 for LEO DLR was €1,199,877. This included a Measure 1 allocation of €389,284 and a Measure 2 allocation of €340,000. A further budget allocation of €1,300,000 in September 2020 included a Measure 1 allocation of €200,000 and a Measure 2 allocation of €200,000.

All letters of offer issued by Enterprise Ireland to the Chief Executive with budget allocations for 2020 were accepted by dlr.

### **Key Document 2: LEO Dún Laoghaire-Rathdown Enterprise Development Plan 2017**

This detailed document sets out the vision, mission statement, strategic overarching objectives for 2017 to 2020 and includes performance metrics for key outputs and targets to 2020. Preparation of the new four-year plan is underway.

### **Key Document 3: Service Level Agreement**

The current SLA as agreed between Enterprise Ireland and the Council in respect of the delivery of services via LEO Dún Laoghaire-Rathdown is dated 3<sup>rd</sup> April, 2014. A hard copy of the SLA is retained in the office of the Head of Enterprise & Economic Development.

### **Key Document 4: Minutes of the Evaluations and Approvals Committee (EVAC)**

Minutes of the ten meetings held by the EVAC were all on file and recorded decisions by the committee related to applications for Measure 1 financial assistance.

The EVAC established for LEO DLR includes the members listed below. The committee has not changed its formation since 1<sup>st</sup> September, 2017. It is recommended members ideally should not serve longer than five years on these committees.

- The Chair – Director of Finance & Economic Development
- A representative of Enterprise Ireland
- Five members from the following occupations: Chartered Accountants, Business Banking, Entrepreneurship, Consulting and Private Business Owner and Digital Marketing & Design Consultant

The committee evaluated sixty Measure 1 applications in 2020. They ranged in value from €2,450 to €45,000. Fifty-seven applications were approved, and three applications were not approved or deferred. There was no application received seeking support over €50,000 which requires endorsement by EVAC and approval by Enterprise Ireland.

### **Key Document 5: Local Enterprise Offices Procedures Manual**

A comprehensive national procedures manual, developed by Enterprise Ireland, outlines all the responsibilities of Enterprise Ireland and the Local Enterprise Offices in the implementation of LEO EU co-financed activity.

Internal Audit were informed by LEO DLR that they are satisfied with using the National Procedures Manual for guidance purposes.

### **Key Document 6: Funding Drawdown Requests and Financial Reports; Financial Control**

LEO DLR submitted electronically to Enterprise Ireland the required quarterly funding drawdown requests and financial reports within the deadline dates set by Enterprise Ireland. The Quarter 1 to Quarter 3 reporting requirements and the end of year reporting requirements were submitted to Enterprise Ireland on 9/4/2020, 14/7/2020, 14/10/2020, 15/2/2021. A summary is given below of the reporting documents submitted for Quarter 1 to Quarter 3 2020.

Dlr received all its funding drawdown requests for 2020. Enterprise Ireland, on receipt of the funds from the Department of Business, Enterprise and Innovation (DBEI), made payments to the Council's bank account.

A review of the income received from Enterprise Ireland, noted that invoices are not raised on Agresso. It is acknowledged that Enterprise Ireland pay in advance of expenditure being incurred, on receipt of the drawdown letter, and that there is no debtor to report for Enterprise Ireland in the dlr AFS at year end. However, dlr raises invoices for other grant income in accordance with guidance in the Accounting Code of

Practice for Local Authorities. In addition, the SLA between the Council and Enterprise Ireland advises LEO staff are required to comply with this code.

### **LEO DLR Quarterly Letters and Reports** (1-5)

#### **1. Drawdown Letter**

#### **2. Income & Expenditure Reports (produced using CCAS)**

- LEO summary cost centre report - PDF format
- LEO detailed cost centre report by job & account - PDF format
- Cost centre transaction report - CSV file
- LEO Measure 2 projects by course with drilldown - PDF format

#### **3. Refundable Aid Debtor Reports (produced using CCAS)**

- LEO - Summary Grant Debtors Report
- LEO - Detail Grant Debtor Report by Customer

#### **4. GMIS report: 'Report LEO Financial to EI'**

This report, run from the GMIS, includes all the information required by Enterprise Ireland. It includes the required Refundable Debtor, Measure 1, Technical Assistance for Micro Enterprise (TAME) and LEO Investment and Innovation Fund information.

The Local Enterprise Offices Procedures Manual developed by Enterprise Ireland advises that for each return, 'the balances as per the "Report\_LEO\_Financial to EI" are required to be reconciled to the LA Refundable Aid Debtor Reports.' This specific reconciliation is not carried out by the LEO DLR Team.

Internal Audit noted a detailed spreadsheet is used by the LEO staff to manage Measure 1 grants which includes separate details on Refundable Aid Debtors. The closing balances in the spreadsheet are reconciled to the CCAS Refundable Aid Debtors Report. However, as the amounts entered as paid to clients, paid by clients and repayments by clients are not taken directly from the GMIS, this reconciliation does not meet the requirements of the procedures manual.

#### **5. Notional Cashflow**

The Cashflow template is issued to LEO Offices by Enterprise Ireland Centre of Excellence prior to each quarterly return. It was noted that the LEO DLR Team reconciled the balances in the cashflow template to the balances in the CCAS Reports, as required by the Local Enterprise Offices Procedures Manual.

### **Financial Control**

LEO DLR are accountable through the budgetary process and demonstrate governance in its operations by regular reviews of expenditure and income by budget holders and monitoring of performance against budget throughout the year. Budget holders may be required to submit a business case to the Head of Enterprise and Economic Development for additional funding. Monthly reports, including reports run from the CCAS system are circulated to the LEO Team for review. Financial control matters, quarterly reporting to Enterprise Ireland, budget allocations from Enterprise Ireland, additional funding requirements are discussed on a regular basis at LEO team meetings which take place twice a week. Queries raised at these meetings may also be sent to Enterprise Ireland financial staff for attention.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Local Enterprise Office Measure 1 and Measure 2 supports 2020. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required  | Use   | Availability   |
|--|---|--|
| Funding Drawdown Requests and Financial Reports  | Quarterly reports required to be submitted to Enterprise Ireland  | On file  |
| Measure 1 and 2 applications and records   | Documents the grant application process and application for support services  | On file  |
| Minutes of Evaluations and Approvals Committee   | Records decision on grant applications  | On file  |
| Chief Executive Orders   | Authorises expenditure and relevant procurement activities on the LEO Programme   | On file  |
| Tender Documents for (i) provision of mentoring and related services, (ii) panel for delivery of training programmes | Assess adherence with national and local procurement regulations  | On file  |
| ERDF Declarations  | Required to initiate payment of ERDF funds by the EU  | Enterprise Ireland had not requested the completion of the 2020 return at the time of the in-depth check |
| Performance Metric Targets   | Records outputs against targets e.g. number of clients approved funding, number of jobs associated with approvals, number of training, development programmes and number of participants, number of individual and group mentoring participants | On file  |

### Data Availability and Proposed Next Steps

The data audit presented above details the type of information that is available for inspection. It is the opinion of Internal Audit that LEO DLR is collecting relevant data that will enable future evaluation of the programme. There was sufficient data available to review Measure 1 and Measure 2 activities in 2020.

It was noted that Chief Executive Orders approving the establishment of panels for training providers and mentors, appointed following a procurement procedure were not prepared.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Local Enterprise Office Measure 1 and Measure 2 supports 2020, 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)**

Having reviewed the processes, documentation and controls in relation to Measure 1 and Measure 2 supports administered by LEO DLR, Internal Audit can give reasonable assurance that there is compliance with the Public Spending Code.

The following key documents were generally in place for the Local Enterprise Office Measure 1 and Measure 2 supports 2020:

- Quarterly Funding Drawdown Requests and Financial Reports
- Measure 1 and 2 applications and records
- Minutes of Evaluations and Approvals Committee
- Chief Executive Orders
- Tender documents for (i) provision of mentoring and related services, (ii) panel for delivery of training programmes

There was significant liaison with Enterprise Ireland during the year. LEO DLR submitted the required quarterly funding drawdown requests and financial reports within the deadline dates advised by Enterprise Ireland. LEO DLR also returned weekly performance metrics to Enterprise Ireland and other reports on performance were submitted during the year. The Head of Enterprise & Economic Development for LEO DLR attended quarterly meetings with Enterprise Ireland and also participated in a LEO strategic group. In addition, there was regular engagement with the Head of the Dublin region in Enterprise Ireland on regional/strategic issues.

In relation to budgetary and financial control, matters were discussed on a regular basis at internal meetings of the LEO DLR team, held generally twice a week, which covered areas such as financial control, quarterly reporting to Enterprise Ireland, budget allocations from Enterprise Ireland, additional funding requirements. Where required, queries raised were sent to Enterprise Ireland financial staff for attention. Monthly reports, including reports run from the CCAS system were circulated to LEO staff for review.

It was noted the Evaluations and Approvals Committee established for LEO DLR held ten meetings in 2020 and evaluated sixty Measure 1 applications for financial assistance.

Senior staff members of the LEO DLR Team are responsible for monitoring implementation of the Measure 1 and Measure 2 supports. There are strong controls in place for assessing client's applications for grant funding. A LEO advisor usually meets clients in advance of them submitting an application to assess eligibility. Applications are assessed based on particulars such as merits of providing support, need for support, previous funding received, potential for employment. Checks are also carried out on VisionNet. The Enterprise Ireland representative on the EVAC carries out checks on applications. The LEO DLR Team use checklists and schedule of expenditure templates to record receipts and proof of expenditure from clients.

In relation to Measure 2 supports, mentors submit reports for meetings/assignments and claims for hours completed. In most cases trainers submit attendance sheets and feedback following workshops which are electronically filed.

Details of all grant applications, mentoring, training programmes/events are logged and tracked on GMIS. An additional system provided by submit.com is used to collect and manage client mentoring and grant applications, payments made and letters of offers to clients.

Recruitment of Trainers and Mentors are carried out in accordance with procurement guidelines.

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

All the necessary data is available for inspection.

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

1. Chief Executive Orders approving establishment of panels for training providers and mentors, following a procurement procedure carried out using E-Tenders, should be prepared.
2. Consideration should be given to raising Invoices on Agresso in respect of grant funding requested from Enterprise Ireland.
3. Consideration should be given to carrying out a reconciliation of refundable aid debtor balances in the "Report\_LEO\_Financial to EI" produced from the GMIS with balances in the CCAS 'LA Refundable Aid Debtor Reports' which extracts financial information from Agresso. This reconciliation is listed as a requirement in the Local Enterprise Offices Procedures Manual developed by Enterprise Ireland.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the Local Enterprise Office Measure 1 and Measure 2 supports 2020.

### Summary of In-Depth Check

This in-depth check focused on the delivery of LEO Measure 1 and 2 supports for 2020 by LEO Dún Laoghaire-Rathdown. These supports involved provision of grant funding and supporting activities/initiatives such as training, workshops, seminars, mentoring, business advice sessions, networking aimed at entrepreneurs, promoters, businesses to support the growth and development of micro enterprises, foster business start-ups and promote entrepreneurship. Supports were also used to assist with Student Enterprise Week and County Enterprise Awards. In addition, Measure 1 and 2 supports were used by the LEO DLR team to assist with the roll out of national initiatives set by Enterprise Ireland and the LEO Network such as Irelands Best Young Entrepreneur Competition, National Enterprise Awards, National Women's Enterprise Event, National Enterprise Week.

There is continuous monitoring and assessment of the Measure 1 and 2 supports administered – both financial and non-financial by the LEO DLR Team. Data gathering and retention is facilitated by the LEO Grant Management Information System. There is ongoing liaison between LEO DLR and Enterprise Ireland. LEO DLR Team submitted the required quarterly funding drawdown requests and financial reports within the deadline dates advised by Enterprise Ireland. An independent Evaluations and Approvals Committee established for dlr is in operation. The committee held ten meetings during 2020 and evaluated sixty Measure 1 applications for financial assistance. A review of the LEO DLR performance metrics for 2020 indicated 98% of Measure 1 cumulative targets were achieved. Cumulative targets for Measure 2 Training/Development Programmes and Mentoring were exceeded.

Having examined the controls in place for the administration of Measure 1 and 2 supports, Internal Audit can give reasonable assurance that there is compliance with the Public Spending Code.

Internal Audit recommend that LEO Dún Laoghaire-Rathdown consider the following:

1. Chief Executive Orders approving establishment of panels for training providers and mentors, following a procurement procedure carried out using E-Tenders, should be prepared.
2. Consideration should be given to raising Invoices on Agresso in respect of grant funding requested from Enterprise Ireland.
3. Consideration should be given to carrying out a quarterly reconciliation of refundable aid debtor balances in the "Report LEO Financial to EI" produced from the GMIS with the balances in 'LA Refundable Aid Debtor Reports' which extracts financial information from Agresso. This reconciliation is a listed as a requirement in the Local Enterprise Offices Procedures Manual developed by Enterprise Ireland.

### Audit Opinion

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the requirements of the Public Spending Code by LEO Dún Laoghaire-Rathdown.