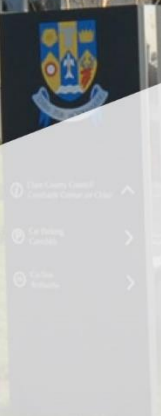




COMHAIRLE CONTAE AN CHLÁIR
CLARE COUNTY COUNCIL



Quality Assurance Report for 2021

Submitted to the National Oversight Audit Commission
(NOAC) in compliance with the Public Spending Code

May 2022

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Introduction

The primary aim of the quality assurance process is to gauge the extent to which the Council is meeting the obligations outlined in the Public Spending Code (PSC). The Council is a 'sponsoring agency' under the Code, having primary responsibility for evaluating, planning and managing public investment within the parameters of the Code.

Details of the PSC can be found on the website <http://publicspendingcode.per.gov.ie>. It was revised in certain respects in 2019 and the revisions came into effect in January 2020. The revised code comprises a suite of guidance documents. The PSC sets out six stages in the lifecycle of a project: strategic assessment, preliminary business case, final business case including design, procurement strategy and tendering, implementation, review and ex-post evaluation. Details are set out in *A Guide to Evaluating, Planning and Managing Public Investment*, December 2019. The PSC was written with Government Departments in mind, but there is sectoral guidance¹ agreed between DPER and the Local Government sector and this report has been compiled in line with that sectoral guidance.

Clare County Council has completed this Quality Assurance (QA) report as part of its ongoing compliance with the PSC.

The Quality Assurance Process contains five steps:

1. Draw up inventories of all projects/programmes at different stages of the project life cycle in the subject reporting year which have a total project life cost in excess of €0.5m.
2. Publish summary information on the Council website of all single procurements in excess of €10m that occurred in the year.
3. Complete 7 checklists provided in the PSC Quality Assurance document.
4. Carry out a more in-depth check on a small number of selected projects/programmes. The check must represent a minimum of 5% of capital and 1% of current expenditure over a rolling three-year period.
5. Complete a short report for the National Oversight and Audit Commission (NOAC) which arises from the completion of the prior steps as outlined.

This report satisfies step 5 above for Clare County Council for 2021.

¹ Version 4, issued April 2021

Step 1 - Inventory of Projects/Programmes

This section contains an inventory list of all expenditure which exceeds €0.5m, at each of the three stages of the project life cycle (see Appendix C). It captures both revenue and capital expenditure and over the lifecycle:

- being considered;
- being incurred;
- recently completed.

The 2021 inventory is summarized below, by numbers of projects and by value:

	Current expenditure	Capital expenditure	
Project numbers			Totals
Expenditure being considered	3	20	23
Expenditure being incurred	42	34	76
Expenditure discontinued	0	10	10
Totals	45	64	109

	Current expenditure €	Capital expenditure €	€
Project total values			Totals
Expenditure being considered	3.5m	64.9m	68.4m
Expenditure being incurred	123.8m	251.5m	375.3m
Expenditure discontinued	0	19.7m	19.7m
Totals	127.3m	336.1m	463.4m

A note on current expenditure being considered

In accordance with the code, if a current budget increase between 2021 and 2022 exceeds €0.5m, the increase is reported as expenditure being considered. The value of such increases in this report is €3.5m, comprising three items:

- €716,992 increase on National Secondary Road Maintenance and Improvement Maintenance and Improvement (B02);
- €1,494,848 increase on Regional Road - Maintenance and Improvement (B03);
- €1,360,349 increase on RAS and Leasing (A07);

In the case of both the National Secondary Road Maintenance and Improvement and Regional Road Maintenance and Improvement, the increase is due to the level of grant funding from Transport Infrastructure Ireland (TII), the Department of Transport and the National Transport

Authority (NTA) and an increase in the Council’s own resources provision. In the case of RAS (Rental Accommodation Scheme) and leasing budgets, the increases reflect more leases in both direct and voluntary leasing were entered into than anticipated.

Step 2 - Summary of Single Procurements in excess of €10m

The Quality Assurance process requires Clare County Council to publish all individual procurements in excess of €10m on our website. There was no individual procurement in excess of €10m during 2021. In accordance with the requirement under the PSC to publish such procurements, the following is the location for such publication on the Council’s website <https://www.clarecoco.ie/services/business/procurement>.

Step 3 - Assessment of Compliance

The third step in the quality assurance process involves completing a set of checklists covering all expenditure. There are seven checklists in total, and in all, 82 questions are asked, aligned to the expenditure inventory/expenditure type, as tabulated below:

Checklists to be completed aligned with inventory	
Expenditure type	Checklist that applies
	Checklist 1 for General obligations, not specific to individual expenditure items
Expenditure being considered	Checklist 2 for Capital projects or capital grant schemes being considered Checklist 3 for Current expenditure being considered
Expenditure being incurred	Checklist 4 for Capital expenditure being incurred Checklist 5 for Current expenditure being Incurred
Expenditure discontinued	Checklist 6 for Capital expenditure completed Checklist 7 for Current expenditure completed

Compliance with the questions on each checklist is done by rating the compliance level, where a rating 1 signifies ‘scope for significant improvement’, 2 signifies ‘compliant but with some improvement necessary’, and 3 signifies ‘broadly compliant’. One scored set of checklists representing the Council overall was compiled from multiple sample contributions from across the organization. The compiled checklists are set out in appendix A.

Compliance assessment from Checklist Assessments

Across checklists 1 to 6, Clare County Council is broadly compliant.

Considerable liaison with and oversight by Approving Authorities applies to capital projects, upon which funding drawdown relies. Checklist 7 concerns current expenditure discontinued. This was not relevant for 2021 and is unlikely to become relevant, as the Council’s operating expenditure is an annual, ongoing cost.

Step 4 - In-Depth Checks

The requirement is to carry out an in-depth check of projects amounting to a minimum 5% per annum for capital expenditure over a rolling three-year period, and 1% per annum for current expenditure, similarly. The report for 2021 marks the third year of a rolling three years for the purposes of the in-depth quality assurance check. Three capital projects and one current programme were subject to an in-depth check for this report. The internal audit unit of the Council was tasked with carrying out the in-depth checks.

Required: in-depth check must average 5% per annum for capital expenditure over 3 years. 2021 is year 3.

Required: in-depth check must average 1% per annum for current expenditure over 3 years. 2021 is year 3

	Current - total on inventory in the year	value of project or programme reviewed in depth	% in depth reviewed in the year	Stage of expenditure in-depth checked
2019	€104,245,442	€3,171,339	3%	current being incurred
2020	€126,216,493	€2,166,181	1.71%	current being incurred
2021	€127,462,513	€2,810,256	2.2%	current being incurred
		total average % checked	2.3%	
		average % over the three years	2021 is year 3	
	Capital - total on inventory in the year	value of project or programme reviewed in depth	% in depth reviewed in the year	
2019	€599,311,434	€20,000,000	3.33%	capital being incurred
2020	€567,470,825	€8,271,108	1.46%	Capital being incurred and capital completed
2021	€336,240,589	€37,817,050	11.2%	capital being considered capital being incurred, and capital being completed
		total average % checked	5.33%	
		average % over the three years	2021 is year 3	

In-Depth Checks – Summary

A turnkey Housing Development in Lifford, Ennis being considered, the Ennis Flood Relief Scheme under construction, the Fire Maintenance Service building recently completed and the Rental Accommodation Scheme (RAS) Programme was checked for this report. Appendix B of this report has the detail.

5.1 - Turnkey Housing Development in Lifford, Ennis – Capital Expenditure being considered

This project involves the acquisition of 61 turnkey houses at Cluain Greine, Lifford, Ennis on a 3-hectare site following a public advertisement (newspaper and website) seeking expressions of

interest for the supply of social housing in Ennis where current demand was prioritised following the Housing Needs Assessment. The acquisition comprises of 10 different house types and a mix of duplex, terraced, semi-detached and detached houses at a total cost of €18,535,328. The agreement for the acquisition of houses between Clare County Council and Bellerin 4 Limited (builder) have been prepared but no paperwork has been signed at the time of the audit.

Sanction has already been received from the Department of Housing, Local Government and Heritage in December 2021 along with approval from the Chief Executive to progress this project further. A post project review should be completed. This will allow an evaluation of achieving the project objectives, if the project was managed well and if anything could be done differently or better that would benefit future similar schemes.

5.2 - Ennis South Flood Relief Scheme - under construction

This project stems from the National Catchment Flood Risk Assessment and Management (CFRAM) study, which identified Ennis and Environs as vulnerable to significant fluvial flooding and in need of a flood relief scheme.

The methodology for advancing a Flood Relief Scheme funded by the Office of Public Works (OPW) is documented and clear. The OPW sets out requirements and conditions when responding to payments to the local authority. The methodology supports the requirements of the public spending code and enables systematic adherence to the elements of the code as the project advances from appraisal through implementation.

The range of documentary evidence reviewed in this check over for this scheme enables internal audit to provide the opinion that there is satisfactory assurance of compliance with the PSC in relation to the Ennis South Flood Relief Scheme.

5.3 - Fire Maintenance Service Building – Capital Expenditure Completed

This project is completed, so it is at post-implementation stage. A project completion report was done in respect of the Fire Maintenance Service Building, Central Fire Station, Ennis project, which complies with the National Directorate for Fire Services and Emergency Planning in the Department of Housing, Local Government and Heritage Department's requirement in terms of format and content.

The range of documentation reviewed enables internal audit to provide the opinion that there is satisfactory assurance of compliance with the PSC in relation to the Fire Maintenance Service Building, Central Fire Station, Ennis.

5.4 Rental Accommodation Scheme (RAS) Programme – Current Expenditure being incurred

The Rental Accommodation Scheme (RAS) programme is an annual ongoing expenditure programme for Clare County Council, a value in 2021 of €2.8m. The provision of housing for long-term rent supplement recipients (of 18 months+) through the sourcing by housing authorities of accommodation from the private rented market or through other social housing measure. The administration of the Rental Accommodation Scheme (RAS) programme is based on government regulation and Department guidance.

Recoupment is based on the number of active RAS tenancies and quarterly payments from the Department of Housing, Local Government and Heritage which are monitored by Clare County Council's Finance Department and all recoupments are up to date. Tenant referrals for the Rental Accommodation Scheme come from staff in Allocations in the Housing Department. In 2021, RAS were responsible for the ongoing management of 189 tenancies.

The review completed for this report showed that there are adequate office procedures for RAS and a separate RAS Rents Recoupment Process to handle Department claims which ensures business continuity and there is assigned management responsibility. There is monitoring of the dates of the landlord's rent reviews (every two years) as the current RAS contracts are rolling month-to-month contracts, based on the tenants remaining in the property.

While the administration of the scheme complies with Public Spending Code principles, Internal Audit has recommended an enhancement of existing controls. For the Annual Revenue return for the Department of Housing, Local Government and Heritage it is recommended that the RAS unit capture the Local Property Tax number of all of its RAS properties. Since January 2016, landlords who rent residential property for 3 years to tenants getting any form of social housing supports (called qualifying tenants) can deduct all of the interest that accrues during that 3-year period. Social housing supports includes the Rental Accommodation Scheme (RAS) programme.

This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to Rental Accommodation Scheme (RAS) programme.

6. Conclusion

Clare County Council notes that the Public Spending Code has been reviewed and the revisions came into effect on 1 January 2020. The Quality Assurance process of the code has not substantially changed.

Across the types of expenditure and over the expenditure lifecycle, it is considered that the Council is broadly compliant with the code, as shown in the checklists. Four expenditure areas were subject to in-depth checks for this report: current expenditure on the Rental Accommodation Scheme (RAS) Programme and capital expenditure on the Turnkey Housing Development in Lifford, Ennis, Ennis South Flood Relief Scheme, and Fire Maintenance Service Building, Central Fire Station, Ennis. All were found to be broadly compliant with the Public Spending Code.

The updates to the public spending code present an opportunity and rationale for sectoral training roll out to Local Authority project managers. Clare County Council would welcome such refresher training.

APPENDIX A -

Self-Assessment Checklists 1 to 7

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the PSC (incl. through training)?	2	Yes, relevant staff are notified of their obligations under the PSC, via project management, liaison with government funding departments and via internal processes concerning business case approval requirements by management team for new capital projects.
1.2 Has internal training on the PSC been provided to relevant staff?	2	In-house briefing sessions have been provided to relevant staff. Project management training has been rolled out to project managers. No DPER training has been provided since 2016. Further roll out of training in PSC to the local government sector is anticipated and welcomed.
1.3 Has the PSC been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the PSC QA process, adapted to local government structures and approach. A revised document issued in February 2021.
1.4 Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the PSC?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, previous recommendations have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits would be required to verify this.
1.7 Has an annual PSC QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation'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?	1	The percentages were met in 2021 and over the three years rolling period, the step 4 of the QAP has been met.
1.9 Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	For projects with a capital cost less than €10m, ex-post evaluations are not required. It did not apply for 2021.
1.10 How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	No capital project concluded in excess of €10m. 1 project completion report was completed in 2021
1.11 Is there a process to follow up on the recommendations of previous evaluations?	2	
1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	2	

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a strategic assessment report (SAR) completed for all capital projects and programmes over €10m?	NA	
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	3	Yes, in conjunction with the relevant government department, i.e. approving authority.
2.3 Was a preliminary and final business case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
2.4 Were the proposal objectives SMART and aligned with government policy including National Planning Framework, Climate Migration 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? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 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.	NA	NA in 2021
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?	3	
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?	NA	NA in 2021

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Objectives are clearly defined by Directorate Team Plans and Department guidelines.
3.2 Are objectives measurable in quantitative terms?	3	There are clear targets set out in Department KPI's that are monitored by NOAC.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	NA	This is just a slight increase in the overall existing RAS and Social Leasing Programme
3.4 Was an appropriate appraisal method used?	NA	
3.5 Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	NA	
3.6 Did the business case include a section on piloting?	NA	
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?	NA	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Assessments are based on our social housing list and housing needs assessments where we can evaluate applicants housing needs.
3.11 Was the required approval granted?	3	This expenditure is incorporated in our Revenue Budget that has been approved by the elected members.
3.12 Has a sunset clause been set?	NA	
3.13 If outsourcing was involved were both EU and National procurement rules complied with?	NA	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will	3	Our KPI's are specified by the

allow for a robust evaluation at a later date?		Department in relation to the provision of social leasing accommodation.
3.15 Have steps been put in place to gather performance indicator data?	3	Carry out a monthly review of data through iReports on iHouse.

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

Incurring Capital Expenditure	Self- Assessed Compliance Rating: 1- 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme coordinators at a suitably senior level.
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	All capital programmes are managed by project managers at a suitably senior level.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Update in monthly Management Report on capital projects which is published on the website.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur, documented explanations are available in progress reports and final reports and sanction from the Approving agency is obtained.
4.7 Did budgets have to be adjusted?	2	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	
4.10 If circumstances did warrant questioning the viability of a project/ programme/ grant scheme was the project subjected to adequate examination?	3	
4.11 If costs increased or there were other significant changes to the project, was approval received from the Approving Authority?	3	Yes, this would be a requirement for funding approval/drawdown.

4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No
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Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programmes defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National KPI's are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services. Service delivery plans are reviewed periodically. Regular management and progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports and returns also.
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring is in place, as above. Annual reports and returns are made. Audits also occur.
5.5 Are outcomes well defined?	3	Annual service plans enhance this measurement. Also, corporate plans, roads plans, budget report, annual report, development plan, meetings with the Department/TII.
5.6 Are outcomes quantified on a regular basis?	3	Annual service plans enhance this measurement. Also, annual reports and returns, mid-year reviews and monthly management reports to the Council.
5.7 Are unit costings compiled for performance monitoring?	3	The Council complies with national performance indicators in relation to cost per unit and costing is also carried out by service.
5.8 Are other data compiled to monitor performance?	3	Data compiled in each service area, e.g. environmental monitoring reports under licences, monthly expenditure monitoring and annual budget and AFS processes facilitate monitoring. Returns to relevant central government departments, annual stats and RMCEI.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	All expenditure is evaluated annually across these service levels as part of the budget process and annual reports and returns, monthly management reports, mid-year reviews, networks and external assessment of standards. All items referred to above in this checklist contribute to ongoing effective monitoring.

5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	The Council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department's VFM unit. Under 'other evaluations' there was LGAS review. Customer surveys and external assessments are also done on occasion.
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¹ Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are 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 in the year under review.

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many project completion reports were completed in the year under review?	2	1. Post-Project review completed in case where final account completed
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
6.3 How many Project Completion Reports were published in the year under review?	2	1. Post-Project review completed in case where final account completed
6.4 How many Ex-Post Evaluations were completed in the year under review?	NA	
6.5 How many Ex-Post Evaluations were published in the year under review?	NA	
6.6 Were lessons learned from Ex-Post Evaluations incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	NA	
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Reviewed by Sanctioning Authority
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	NA	

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

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

APPENDIX B

In-depth reviews

Quality Assurance – In Depth Check for 2021

61 Turnkey houses at Cluain Greine, Lifford, Ennis

Section A: Introduction

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

Programme Information	
Name	61 Turnkey Houses at Cluain Greine, Lifford, Ennis
Detail	The acquisition of 61 turnkey houses at Cluain Greine, Lifford, Ennis to address current housing need in Ennis as identified in the Housing Needs Assessment
Responsible Body	Clare County Council
Current Status	Being Incurred
Start Date	2021
End Date	Ongoing
Overall Cost	€18,535,328

Project Description

The project involves the acquisition of 61 turnkey houses at Cluain Greine, Lifford, Ennis on a 3 Ha site which followed a public advertisement seeking expressions of interest for supply of social housing in Ennis where current demand was prioritised following the Housing Needs Assessment. The acquisition comprises of 10 different house types, and a mix of duplex, terraced, semi-detached and detached houses at a total cost of €18,535,328.

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the Lifford turnkey social housing scheme, Ennis (capital expenditure 'being incurred') has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Provide social housing in Ennis to meet social housing need thereby reducing the housing needs list;</p> <p>Provide :</p> <ul style="list-style-type: none"> 4 x 1 bedroom duplex, 10 x 2 bedroom duplex, 6 x 2 bedroom terraced houses, 8 x 2 bedroom semi-detached houses , 17 x 3 bedroom semi-detached houses, 3 x 3 bedroom semi-detached houses, 5 x 3 bedroom semi-detached houses, 6 x 3 bedroom detached house, 2 x 4 bedroom semi-detached house 	<p>The primary input to the project is the Department of Housing, Local Government & Heritage funding of €18,535,328</p>	<p>Public advertisement in local newspapers and Council website seeking Expressions of Interest for the supply of social housing</p> <p>Receipt and Evaluation of Proposals</p> <p>Approval of Department of Housing, Local Government & Heritage & Chief Executive to proceed with the acquisition of 61 Turnkey Houses at Cluain Greine, Lifford, Ennis</p>	<p>The delivery of the agreed 61 housing units, on a phased basis, as construction is completed</p>	<p>The availability of a supply of social housing units to meet the demand in the area where a need has been identified</p>

Description of Programme Logic Model

Objectives: The provision of a supply of social housing in the Ennis Area where current demand was prioritised following the Housing Needs Assessment

Inputs:

The primary input to the project is the funding of €18,535,328

Activities:

Public advertisement in local newspapers and on Council website seeking Expressions of Interest for the supply of social housing

Receipt and evaluation of proposals

Approval of Chief Executive and Department of Housing, Local Government & Heritage to proceed with the acquisition of 61 Turnkey Houses at Cluain Greine, Lifford, Ennis

Outputs:

The delivery of the agreed 61 housing units, on a phased basis, as construction is completed

Outcomes:

The availability of a supply of social housing units to meet the demand in the area where a need has been identified

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

The following section tracks the 61 Turnkey Houses at Cluain Greine, Lifford, Ennis from inception to conclusion in terms of major project/programme milestones

September 2021	Public Advertisement seeking Expressions of Interest for the supply of Social/Affordable Housing
September 2021	Proposal received from Bellerin 4 Limited in relation to 61 Turnkey Housing Units at Cluain Greine, Lifford, Ennis
December 2021	Evaluation of the proposal from Bellerin 4 Limited
December 2021	Approval received from DHLG&H for the acquisition of 61 Turnkey units at Cluain Greine, Lifford, Ennis
March 2022	Approval received from Chief Executive for the acquisition of 61 Turnkey units at Cluain Greine, Lifford, Ennis
Ongoing	Delivery of housing units on a phased basis as construction is completed

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to social housing scheme project.

Project/Programme Key Documents		
	<i>Title</i>	<i>Details</i>
1	Advertisement seeking Expressions of Interest	Public Advertisement in local newspaper and e-tenders seeking Expressions of Interest for the supply of Social Housing Schemes in Ennis area
2	Proposal from Bellerin 4 Limited	Proposal from Bellerin 4 Limited offering 61 turnkey housing units at Cluain Greine, Lifford, Ennis
3	Evaluation of Proposal	Clare County Council evaluation of proposal from Bellerin 4 Limited
4	Approval of Department of Housing, Local Government & Heritage	Approval notification dated 22 nd December 2021
5	Executive Order 38796	Approval of acquisition of 61 turnkey housing units at Cluain Greine, Lifford, Ennis in the amount of €18,295,328 excluding legal and project management fees
6	Contracts for acquisition of houses between Clare County Council and Bellerin 4 Limited	Contracts have been prepared but not signed at the time of the audit– due to be signed shortly

Key Document 1 – Public Notice

Public Advertisement seeking Expressions of Interest for the provision of social housing schemes in Ennis area.

Key Document 2 – Planning approval

Proposal from Bellerin 4 Limited offering 61 turnkey housing units at Cluain Greine, Lifford, Ennis – Planning Reference 16/758

Key Document 3 - Report on Tenders

Clare County Council evaluation of proposal from Bellerin 4 Limited

Key Document 4 – Approval of Department of Housing, Local Government & Heritage

Approval Notification dated 22nd December 2021

Key Document 5 – Executive Order 38796

Approval for acquisition of 61 turnkey housing units at Cluain Greine, Lifford, Ennis in the amount of €18,295,328 plus legal and project management fees

Key Document 6 – Contracts for the acquisition of houses

Contracts between Clare County Council and Bellerin 4 Limited awaiting signature once Phase 1 is ready for handover – email provided from Clare County Council to Developer confirming the DHLG&H approval for acquisition

Section B - Step 4: Data Audit

The following section details the data audit carried out for this check. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Advertisement in local newspaper and etenders seeking Expressions of Interest	To evaluate compliance with the Public Spending Code requirements for Capital Projects in relation to public procurement procedures	Available and held in housing department of Clare County Council
Proposal from Bellerin 4 Limited	To evaluate compliance with the Public Spending Code requirements for Capital Projects in relation to public procurement procedures	Available and held in housing department of Clare County Council
Evaluation of Proposal	To evaluate compliance with the Public Spending Code requirements for Capital Projects in relation to public procurement procedures	Available and held in housing department of Clare County Council
Approval of DHLG&H	To confirm Department of Housing, Local Government & Heritage formal approval to the acquisition of 61 turnkey housing units at Cluain Greine, Lifford, Ennis	Available and held in housing department of Clare County Council
Executive Order 38796	To confirm Clare County Council formal approval to the acquisition of 61 turnkey housing units at Cluain Greine, Lifford, Ennis	Available and held in housing department of Clare County Council
Building contracts for acquisition of houses	To evaluate compliance with the Public Spending Code requirements for Capital Projects in relation to public procurement procedures	Building Contracts unsigned at time of audit – due to be signed shortly when first phase will be ready for hand over Email provided from Clare County Council to Developer confirming Department of Housing, Local Government & Heritage approval for acquisition

Data Availability and Proposed Next Steps

All data appropriate to all stages of this project is available on file.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the acquisition of 61 Turnkey Houses at Cluain Greine, Lifford, Ennis based on the findings from the previous sections of this report.

Does the delivery of the project comply with the standards set out in the PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

All data appropriate to all stages of this project is available on file.

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

All data appropriate to all stages of this project is available on file.

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

A post project review should be completed. This will allow an evaluation of achieving the project objectives, if the project was managed well and if anything could be done differently or better that would benefit future similar schemes.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the acquisition of 61 Turnkey Houses at Cluain Greine, Lifford, Ennis.

Summary of In-Depth Check

The project documentation for all stages of this project provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Advertisement seeking Expressions of Interest
- Proposal from Bellerin 4 Limited
- Evaluation of Proposal
- Approval of DHLG&H
- Executive Order 38796
- Contracts between Clare County Council and Bellerin 4 Limited awaiting signature once Phase 1 is ready for handover – email provided from Clare County Council to Developer confirming the DHLG&H approval for acquisition

Quality Assurance – In Depth Check for 2021

Section A: Introduction

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

Programme Information	
Name	Ennis South Flood Relief Scheme
Detail	Ennis South Flood Relief Scheme
Responsible Body	Clare County Council
Current Status	This project is under construction
Start Date	February 2019
End Date	2022
Overall Cost	€18,225,863 (spend to date)

Project Description

This project stems from the National Catchment Flood Risk Assessment and Management (CFRAM) study, which identified Ennis and Environs as vulnerable to significant fluvial flooding and in need of a flood relief scheme. The scheme is led by Clare County Council, fully funded by the Office of Public Works and included in the Capital Programmes for Clare County Council. Some areas of the Ennis South Flood Relief Scheme are part of the Lower River Shannon Special Area of Conservation Natura 2000 (site code 002165).

The Ennis South Flood Relief Scheme has the objective of alleviating the risk of flooding to the townlands of Clonroadmore, Ballybeg and Clareabbey. It involved the following:

- Flood Overflow Culvert from St. Flannan's Stream to the Clare Abbey flood plain, with associated overflow structure and outfall structure
- Flood Overflow Culvert from Ballybeg Stream to the Clare Abbey flood plain, with associated overflow structure, outfall structure and open drain
- Upgrade of the existing flood defense embankment between the Quin Road and the N85 bridge at Clarecastle, including rehabilitation and construction of sluices and modification of the existing backdrain

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the Ennis South Flood Relief Scheme (capital expenditure ‘being incurred’) has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Defend Ennis South against fluvial flooding	Funding – Office of Public Works estimated €14m Council personnel at the Project Management Office, Clare County Council Ryan Hanley – Consultant Engineers Contractor– Ward and Burke Construction Ltd Planning documents Tender advertisement Contract award	In 2021 Significant progress has been made with construction work on site Site Steering meeting minutes	Improved flood defenses for Ennis and Environs	Ennis South Flood Relief Scheme protects the community in Ennis and Environs from harm of flooding in the future

Description of Programme Logic Model

Objectives:

The objective of the flood relief scheme is to achieve effective flood protection to a design standard, from fluvial flooding from the River Fergus through the upgrade, replacement, realignment and extension of flood defenses and optimisation of pumping arrangements.

Inputs:

Funding is the most significant input to enable this project to progress and full funding is available from the Office of Public Works. Consultant Engineers, Ryan Hanley prepared the tender for the competition of a contractor for the Ennis South Flood Relief Scheme. It was advertised in eTenders and following a tender evaluation process, Ward and Burke Construction Ltd were appointed and a contract award was issued to the contractor.

Activities:

Construction works were completed in July 2021. Site Steering meetings and Contractor progress meetings took place during the construction work capture progress made on the scheme to date.

Outputs:

This will protect **businesses** and homes in the remaining **flood** prone areas of the Quin Road, Business Park, Clonroadmore, Ballybeg and Clareabbey.

Outcomes:

Ennis South Flood Relief Scheme will protect the community in Ennis and Environs from harm of flooding in the future

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

The following section tracks the Ennis South Flood Relief Scheme in terms of milestones thus far.

2011	The National Shannon Catchment Flood Risk Assessment and Management (CFRAM) programme
2011	Ryan Hanley were appointed as Consultant Engineers for the project
2013	Planning Permission was granted by An Bord Pleanala for the scheme
2018	Invitation for Tenders was advertised and assessment of Tenders took place
2019	Ward & Burke Construction Ltd were appointed as contractors to the scheme. Construction works commenced on the site
2020	Construction works continued on the site
2021	Construction completed in July 2021

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Ennis South Flood Relief Scheme.

Project/Programme Key Documents		
	<i>Title</i>	<i>Details</i>
1	The National Shannon Catchment Flood Risk Assessment and Management (CFRAM) programme	Screening exercise of 300 communities at risk of flooding in Ireland was carried out by the Office of Public Works
2	Tender for Consultant Engineer	Tender process by Clare County Council
3	Planning Permission	Part 10 Planning permission was granted by An Bord Pleanala for the scheme
4	Tenders for contractor	Tenders was advertised on eTenders for Suitability Assessment Questionnaires and Tenders. As a result a contractor was appointed
5	Steering Group meeting minutes	Participants are Consultant Engineers, Council personnel and the Office of Public Works
6	Emergency Power Order	PMO (Project Management Office) order relating to emergency additional construction works for the flood embankment
7	Monthly management reports to Council	Reporting on the status of this project is included in monthly management reports for the Council

Key Document 1 - The National Shannon Catchment Flood Risk Assessment and Management (CFRAM) programme

The purpose of the National Shannon Catchment Flood Risk Assessment and Management (CFRAM) programme was to identify the communities that were, at the time, and into the future, most likely to be affected by flooding and Ennis and Environs were included as part of this programme.

Key Document 2 – Tender for the Consultant Engineer

The tender documents were prepared by Clare County Council for a Consultant Engineer for the Ennis Flood Relief Scheme. As a result, Ryan Hanley was appointed as Consultant Engineers on 13th of January 2021.

Key Document 3 – Planning Permission

Part 10 Planning permission was granted by An Bord Pleanala for the Ennis South Flood Relief Scheme in March 2013. The An Bord Pleanala reference number is 03.JP0013.

Key Document 4 – Tender Process for the contractor

The Tender documents were prepared in accordance with the Capital Works Management Framework by Ryan Hanley, Consultant Engineers. Invitation for Tenders was advertised on eTenders on 27th of July 2018 for Suitability Assessment Questionnaires and Tenders. The closing date for the submission of the tenders was the 28th of September 2018. Having assessed 10 tenders and their suitability assessment questionnaires, the award criteria was based on the lowest bona fide price of €5,100,344.91 and a comparison cost template and the contractor Ward and Burke Construction Ltd was appointed. An Order appointing the contractor was signed by the relevant Director of Service for the Ennis South Flood Relief Scheme.

The comprehensive data requirements are set out in the tender won by the firm Ward & Burke Construction Ltd. Once the contract was awarded the following documentation were provided by the contractor:

- Insurance Liability (Public Liability, All Risks and Employers)
- Collateral Warranties for Specialists
- Current Tax Clearance Certificate
- Appointment of Project Supervisor for the construction stage

The delay from when Planning Permission being granted in 2013 and 2019 when construction works commenced is because the detailed design was a long process to getting agreement between the Office of Public Works, Clare County Council and the Consultant Engineers, Ryan Hanley on the design of the Flannans to Clare Abbey section of pipe. Also, the contract had to be retendered on 27 July 2018. Initially tendered in May 2017 but did not proceed to appointment due to the introduction after the tender date (8th May 2017) of the Sectoral Employment Order (Construction Section) 2017 (S.I. No 455 of 2017) which came into effect in October 2017.

Key Document 5 – Steering Group meeting minutes

Steering Group meetings were attended by Clare County Council, Office of Public Works and the Consultant Engineers, Ryan Hanley.

There was also the Contractors Progress Meeting which were held monthly. This was attended by Clare County Council, Ward and Burke Construction Ltd and Ryan Hanley. On occasion a subcontractor like Irish Drilling (Geotechnical Consultants) attended to provide their expertise opinion.

Key Document 6 - Emergency Power Order

In June 2019, two separate ground slippages occurred on existing embankments in the Clareabbey area of the River Fergus close to Doora Bridge. Under Section 179 (6) (b) of the Planning & Development Act 2000, which was signed by the Chief Executive of Clare County Council regarding the construction of a flood embankment. Due to the nature and scale of the ground subsidence and embankments being comprised, a significant re-design of the original scheme had to be undertaken.

The Scheme Consultant Engineers, Ryan Hanley, considered all options that were available to Clare County Council to resolve the issue. The installation of a sheet pile flood defense from Doora Bridge to the N85 was chosen by a cost benefit analysis given the urgency of the matter. Approval was sought by the Chief Executive of Clare County Council and granted by the Office of Public Works to cover the additional monies needed to construct the works of approximately €8.7 million.

Clare County Council got procurement advice from the Office of Government Procurement and experts in procurement law, legal advice and discussions with the Planning Authority regarding the proposed works and these were deemed exempted development under the provisions of the Section 179 (6) (b) of the Planning & Development Act 2000 on the grounds that an emergency had arisen requiring immediate action to preserve and protect the property and livelihood of the businesses and residences in the area at risk of flooding.

Key Document 7 - Monthly management reports to Council

The Chief Executive Report appears monthly on Clare County Council's website shows updates on the progress of the project in the Physical Directorate's section.

Section B - Step 4: Data Audit

The following section details the data audit carried out for this check. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
The Council's procurement process for the consultancy services	Appointment of Ryan Hanley Consultant Engineers by Tender	Available and held in Project Management Office of Clare County Council
The Council's procurement process for the contracting services	Tender Assessment Report show details of all tenders who submitted the tenders and Suitability Assessment Questionnaires and to determine Value for money was obtained. Appointment of Ward & Burke Construction Ltd	Available and held in Project Management Office of Clare County Council
Evidence of Status reports	Monitor and remediation of Clareabbey Embankment Slippages	Available and held in Project Management Office of Clare County Council
Evidence of correspondence with the Office of Public Works	All correspondence regarding the redesign of the scheme	Available and held in Project Management Office of Clare County Council

Data Availability and Proposed Next Steps

Data relating to the tender process was available and presented in an organised manner.

Once all the costs associated with the project were established, a final cost of the scheme can be submitted to the Office of Public Works for payment.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Ennis South Flood Relief Scheme based on the findings from the previous sections of this report.

Does the delivery of the programme comply with the standards set out in the PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

This project is at Implementation stage. The consultancy request for tenders was comprehensive. The ten qualified tenders were appropriately assessed and an award made following an appropriate tender evaluation. There is satisfactory assurance that as the project advances, the detail, scope and comprehensiveness set out for the consultancy tender ensures compliance with the Public Spending Code. There are clear and formally defined needs and objectives to be met. There are clear and formal requirements in relation to the consideration of options, constraints, cost quantification. There is clear and formal requirement for a multi-criteria analysis and cost benefit analysis to be undertaken.

The requirements of the Public Spending Code and sector specific guidance were met. The necessary approvals were obtained at the key decision points. There was active management of the scope of the project and any changes that evolved. Statutory planning requirements

were adhered to. The procurement strategy was appropriate and was implemented in line with requirements. Project governance is in place and functioning effectively, with clear reporting lines, and timely resolution of issues arising.

There is a steering group and Contractors progress meeting in place and formal structures and schedules are in place for progress reporting and risk reporting. There are project managers assigned within the contracting authority, Clare County Council, Project Management Office.

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

Yes. The necessary data and information was available in an organised fashion.

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

If possible, get a detailed design of the proposed scheme agreed in a faster timeframe.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the Ennis South Flood Relief Scheme project.

Summary of In-Depth Check

Internal audit has recommended that procurement timelines are adhered to. The review completed for this report showed there is assigned management responsibility for the Ennis South Flood Relief Scheme to Ryan Hanley, Consultant Engineers, that there is monitoring and monthly reporting of progress with formal structures and schedules in place, and that the means of analysing and measuring performance are and will be available.

This check enables the provision of satisfactory assurance that there is satisfactory compliance with the Public Spending Code in relation to Ennis South Flood Relief Scheme.

Quality Assurance – In Depth Check for 2021

Section A: Introduction

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

Programme Information	
Name	Fire Maintenance Service Building, Central Fire Station Ennis
Detail	Upgrade of building and Mechanic Bay
Responsible Body	Clare County Council
Current Status	Completed
Start Date	2020
End Date	2021 (completion)
Overall Cost	€1,296,187

Project Description

The project is an upgrade on the building in Central Fire Station Ennis. It is to accommodate their ancillary equipment and a fleet of 36 vehicles that must be maintained and serviced within Clare County Fire and Rescue Service. The existing Mechanic Bay was unsuitable for use. This project was included in the Capital Budget for 2021 – 2023.

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the Fire Maintenance Service Building, Central Fire Station, Ennis (capital expenditure 'completed') has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Provision of a new maintenance workshop at Ennis Fire Station and the redevelopment of the Operational Fire Station.	Funding – Capital Grant Aid funding from the National Directorate for Fire Services and Emergency Planning in the Department of Housing, Local Government and Heritage Council personnel Design team – engineers, quantity surveyors, Mechanical and Electrical Services Contractor	Activities followed the Department's approval process from initial capital appraisal through design of the scheme, securing planning permission for the scheme, tendering and awarding a contract, administering the construction element and post project review.	Certificate of substantial completion along with Final account report and project completion report were issued.	To provide a much-improved facility for the Fire Mechanics to enable them to service the fleet of 36 vehicles and ensure that they are maintained and serviced and available for firefighters in Clare County Fire and Rescue Service.

Description of Programme Logic Model

Objectives: The objective is to provide a modern workshop for the maintenance of the Fire Service fleet and equipment

Inputs: Funding, design team, contractor and Council Personnel.

Activities: To ensure Clare County Fire and Rescue's fleet and equipment is maintained to the highest standards and complies with the latest health and safety requirements

Outputs: Certificate of substantial completion, final account, project completion report.

Outcomes: To provide enhanced maintenance workshop facilities at the Central Headquarters in Ennis Fire Station

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

The following section tracks the Fire Maintenance Service Building, Central Fire Station, Ennis in terms of milestones.

2017	Engaged a consultant to survey and produce drawings of the Fire Service HQ and the examination of the Mechanical and Electrical supply services
2019	March: Part 8 Planning Permission applied for 19/8003 July: Part 8 Planning Permission granted July: Tender for a contractor to demolish and construct a new workshop advertised on eTenders August: Assessment of Tenders for Garage Equipment advertised on eTenders under 4 lots August: Contractor selected for the development of the workshop on the basis of the lowest compliant tender
2020	February: Funding approval from the National Directorate for Fire Services and Emergency Planning in the Department of Housing, Local Government and Heritage February: Assessment of tenders for Garage Equipment March: Commencement of works and lodging of the Commencement Notice to the Building Control Department
2021	May: Final account issued and works complete August: Project completion report issued

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to Fire Maintenance Service Building project.

Project/Programme Key Documents		
	<i>Title</i>	<i>Details</i>
1	Drawings	Detailed drawings devised by the quantity surveyor based on existing building layout
2	Planning Permission	Granted in July 2019 by Resolution by the Elected Members of Clare County Council at the monthly Council meeting
3	Funding approval	From the National Directorate for Fire Services and Emergency Planning in the Department of Housing, Local Government and Heritage
4	Site meeting minutes	Participants are design team, contractor, Council personnel & meetings that capture all aspects of the construction management
5	Final account report	PSC6 form submitted to the National Directorate for Fire Services and Emergency Planning in the Department of Housing,

		Local Government and Heritage for review and payment
6	Project completion report	Capital Grant Claim FSC7 Form submitted to the National Directorate for Fire Services and Emergency Planning in the Department of Housing, Local Government and Heritage for review and payment

Key Document 1 - Drawings

Following engagement with a Quantity Surveyor, 2 phases of the upgrades to the Fire Station were agreed and finalized on. Phase 1 – construction of a new Maintenance Facility and Spare Appliance Storage Building and Phase 2 – redevelopment of the Operational Fire Station and the construction of new offices and ancillary support rooms.

Key Document 2 – Planning Permission

The Part 8 planning application is visible to the public on Clare County Council’s website on ePlanning, file ref no 198003. A site notice was erected, newspaper notice placed in the Clare Champion on 15th March 2019 and a period of 5 weeks, up to 26th of April 2019, to allow the public to make submissions/observations. No submissions or observations were received by the Planning Authority. The Planner recommended that the development proceed in May 2019 and this was subsequently approved by the Elected Members at the July Monthly Council meeting.

Key Document 3 – Funding approval

Following a very detailed submission and the relevant supporting documentation to the National Directorate for Fire Services and Emergency Planning in the Department of Housing, Local Government and Heritage. On the 17th of February 2020 confirmation was received that the Council could accept the tender for the approved contractor. This was subject to 3 conditions and the relevant paperwork being submitted systematically for review and approval for payment. Chief Executive’s Order on file appointing the project supervisor and Tender Acceptance.

Key Document 4 – Site meeting minutes

The site meeting minutes were easily accessible and gave an account of what matters were discussed, who attended and what actions were agreed. These meetings took place on site, usually fortnightly on Mondays at 10.00 am throughout the construction of the building. It is evident from the Project file that all service fees were known on the outset, new insurance arrangements were made for the new workshop, a snag list was devised and each revision was updated to record progress to date.

Key Document 5 - Final Account Report

This report set out the details of the variation between the tendered amount and the proposed final account. It sets out the contractor original contract price of €892,667.91. The final contract price was €921,253.57. This was an increase of €28,585.66. This is a combination of demolishing and re-construct existing neighbouring boundary wall of €12,852.71 and Mechanical and Electrical Additional Works of €12,333.00 excluding VAT of 13.5%, that weren't factored into at the outset. All invoices and matches with Agresso were attached with the claim form, charged to the relevant code for the workshop development of 54154102. The claim for additional monies were reported in the FSC6 form and received budget approval from the Department.

Key Document 6 – Project completion report for the Fire Maintenance Service Building, Central Fire Station, Ennis

This Capital Grant Claim FSC7 Form submitted to the NDFSEP in the DHPLG in August 2021 for review and payment of the balance of €1,059,568.52. (In August 2020 a Capital Recoupment for the project expenditure of €223,923.91 incurred to date was claimed for). An official opening of the new workshop took place in August 2021 with the Minister for Housing, Local Government and Heritage in attendance.

Section B - Step 4: Data Audit

The following section details the data audit carried out for this check. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Each of the stage approval submission documents. DHLG&H responses to the stages submissions by the Council	Assess compliance with the National Directorate for Fire Services and Emergency Planning, DHLG&H requirements as the project progressed.	Available and held in Clare County Fire & Rescue Department of Clare County Council
Final account details	Assess contract execution, costs and value for money	Available and held in Clare County Fire & Rescue Department of Clare County Council
Issues that arose during the project	Learn from the project to benefit future projects	Available and held in Clare County Fire & Rescue Department of Clare County Council

Data Availability and Proposed Next Steps

Data relating to all stages of the scheme was available and presented in a systematic and organised manner.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions, based on the findings from the previous sections of this report.

Does the delivery of the project comply with the standards set out in the PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

This project is completed, so it is at post-implementation stage and is in the 2021 QA inventory as completed expenditure. A project completion report was done in respect of the Fire Maintenance Service Building, Central Fire Station, Ennis project, which complies with the Department's requirement in terms of format and content.

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

Yes. The necessary data and information was available in an organised fashion.

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

None.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the Fire Maintenance Service Building, Central Fire Station, Ennis.

Summary of In-Depth Check

The range of documentation reviewed enables internal audit to provide the opinion that there is satisfactory assurance of broad compliance with the PSC in relation to the Fire Maintenance Service Building, Central Fire Station, Ennis.

Quality Assurance – In Depth Check for 2021

Section A: Introduction

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

Programme Information	
Name	Rental Accommodation Scheme (RAS) Programme
Detail	The provision of housing for long term rent supplement recipients (of 18 months+) through the sourcing by housing authorities of accommodation from the private rented market or through other social housing measures.
Responsible Body	Clare County Council
Current Status	Expenditure being incurred
Start Date	January 2021
End Date	December 2021
Overall Cost	€2,810,256

Project Description

The provision of housing for long-term rent supplement recipients (of 18 months+) through the sourcing by housing authorities of accommodation from the private rented market or through other social housing measures.

Section B - Step 1: Logic Model Mapping

As part of this In-depth Check, [Internal Audit Unit, Clare County Council] have completed a Programme Logic Model (PLM) for the RAS programme (current expenditure 'being incurred') has been prepared. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
To meet the long-term housing needs of rent supplement recipients using accommodation based solutions	<p>Total Programme Costs: €2,810,256.</p> <p>Monthly Recoupment from the Department of Housing, Local Government and Heritage based on the number of active RAS tenancies.</p>	The procurement of private rented accommodation available on a long-term basis	The ongoing management of 189 RAS tenancies for 2021	<p>Minimise dependence on the Rent Supplement Scheme. Facilitate a social mix by providing a wider geographical spread of social housing. Improved quality of private rented accommodation.</p> <p>Improved tenant choice through the creation of a graduated system of housing supports.</p>

Description of Programme Logic Model

Objectives:

The objective of the RAS programme is to meet the long-term housing needs of rent supplement recipients using accommodation-based solutions.

Inputs:

The primary input to the programme is the funding of €2,810,256. This is through Recoupment from the Department of Housing, Local Government and Heritage based on the number of active RAS tenancies.

Activities:

The procurement of private rented accommodation available on a long-term basis

Outputs:

The ongoing management of 189 RAS tenancies for 2021

Outcomes:

- Minimise dependence on the Rent Supplement Scheme.
- Facilitate a social mix by providing a wider geographical spread of social housing.
- Improved quality of private rented accommodation.
- Improved tenant choice through the creation of a graduated system of housing supports.

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

The following section tracks the RAS Programme from inception to conclusion in terms of major project/programme milestones:

2005	Commencement of RAS Programme – transfer of long-term rent supplement recipients to RAS
2021	The ongoing management of 189 tenancies in 2021

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the RAS programme.

Project/Programme Key Documents		
	Title	Details
1	Rental Accommodation Scheme - General Overview of Scheme	Background, objectives and benefits of RAS. It includes the relevant funding, management and contractual arrangements

2	Circular 39 of 2019	Rental Accommodation Scheme (RAS) Revised Recoupment Arrangements for 2020
3	A sample of 189 RAS files	A sample of 189 paper files containing details of tenant applications, landlord negotiations including requisite documentation and completed contract documents.
4	Monthly management reports to Council	Reporting on the number of active tenancies is included in monthly management reports for the Council
5	Annual Budget	Included in the Annual Revenue Budget for Clare County Council in 2021
6	Corporate Plan 2019 – 2024	Priority Actions Social Development
7	Annual Service Plan 2020	Social Development

Key Document 1 - Rental Accommodation Scheme - General Overview of Scheme

This detailed DEHLG document provides background and objectives of the RAS programme

Key Document 2 – Circular 39 of 2019

Rental Accommodation Scheme (RAS) Revised Recoupment Arrangements for 2020.

Key Document 3 – A sample of 189 RAS files

A sample of 189 paper files containing details of tenant applications, landlord negotiations including requisite documentation and completed contract documents. Overall the quality of the data contained in the sample of files reviewed was satisfactory.

Key Document 4 –Monthly management reports to Council

The number of active RAS tenancies is included in the monthly management reports in the Social Directorate section. This also appears on Clare County Council’s website.

Key Document 5 – Annual Budget

A07 - RAS and Leasing Programme is included in the Revenue Budget for 2021 under Division A - Housing and Building and the total Programme Costs €2,810,256 which consists of:

€286,790 for salaries, €2,519,466 for Rent expenditure (Rent payment to RAS landlords) and €10,000 for the provision of non-collectable RAS rents.

Key Document 6 – Corporate Plan 2019 – 2024

Included in the Corporate Plan 2019 – 2024, the Priority Actions for Social Development are:

2. Develop and implement housing led accommodation projects appropriate to identified needs
3. Work with approved housing bodies and agencies to maximise use of available options and associated funding

Key Document 7 – Annual Service Plan – 2020

In the Social Development section of the Annual Service Plan for 2020, it states that: Housing – providers of housing solutions for people in need of housing and who are deemed eligible for social housing.

Section B - Step 4: Data Audit

The following section details the data audit carried out for this check. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Sample of 189 RAS files	To review activity in accordance with the terms and conditions of the scheme	Available and held in the RAS unit in the Housing Department of Clare County Council

Data Availability and Proposed Next Steps

All files and data reviewed in relation to the operation of the RAS Programme were made available at the time of audit.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the RAS programme based on the findings from the previous sections of this report.

Does the delivery of the programme comply with the standards set out in the PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The Rental Accommodation Scheme forms part of Clare County Council's annual current expenditure programme. Applications for the RAS scheme are individually assessed to ensure that the property is suitable for the tenant's needs and that the property meets the current requirements in Minimum Rented Standards.

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

All data in respect of the sample of 189 RAS tenancies is available on file. What I am focusing on is Tenant Rent calculations (2 signatures), garda check requested, Chief Executive Order details on file, RTB registration details, landlord rent reviews,

For landlord rent reviews, If there are comparable properties available for rent on Daft around the time of a rent review, a DAFT valuation is used for the landlord's rent review. But if there is no comparable property, a valuation report is sought from a local auctioneer to ensure the best possible value for money is achieved.

A total of 36 transfers from Rent Supplement to the Rental Accommodation Scheme were achieved by Clare County Council in 2021.

Properties located in the administrative area of Clare County Council are not located in a Rent Pressure Zone so RAS in Clare County Council is not bound by the Rent Pressure Zone calculator to calculate the landlord's rent on a RAS property.

Choice Based Lettings is being introduced as part of the Social Housing Strategy 2020. It will give housing applicants the chance to express their interest in available properties to the Council. The process is designed to be as fair as possible as it gives all housing applicants an equal opportunity to view available properties that meet their needs.

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

- The RAS unit should capture the Local Property Tax details for the Revenue return for the Department of Housing, Local Government and Heritage for all of its RAS properties. At present only some current Landlord files have Local Property Tax details on them.
- Taking effect from 4 April 2022, a landlord is obliged to register a tenancy every year on the anniversary of the date that tenancy began for so long as the tenancy exists. Some landlord files have RTB registration details from when the initial RAS contract was being signed. Evidence of current RTB registration should be kept on file from the landlord for all RAS properties.

APPENDIX C

**Details of Projects and Programmes that exceeded
€500,000 during 2021**

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
A07 - RAS and Leasing Programme	Programme increase	€ 1,360,349					
B02 - NS Road - Maintenance and Improvement	Programme increase	€ 716,992					
B03 - Regional Road - Maintenance and Improvement	Programme increase	€ 1,494,848					
Market Street, Ennis, 14 units.	Voluntary housing turnkey				2022 - 2023	€ 2,900,000	
Ballaghboy, Quin Road, Ennis, 5 houses	Social housing construction - Traveller Accommodation				2022 - 2023	€ 2,600,000	
Bruachlan, Westbury, 22 units	Voluntary housing (CAS)				2022 - 2023	€ 1,054,873	
Convent building, Ennistymon, 12 units	Voluntary housing (CAS)				2023 - 2024	€ 2,900,000	
Cluain Laoi, Kilkishen, 16 units	Voluntary housing (CALF)				2022 - 2023	€ 1,200,000	
Hogan's Field, Limerick Road, Ennis, 24 units	Voluntary housing (CALF)				2022 - 2023	€ 1,770,000	
Limerick Road Sixmilebridge, 28 units	Voluntary housing (CALF)				2022 - 2024	€ 2,000,000	
Limerick Road, Ennis, 18 units	Voluntary housing (CALF)				2022 - 2023	€ 1,500,000	
Clarehill, Clarecastle, 14 houses	Turnkey social housing				2023 - 2024	€ 4,200,000	
Gort Road, Ennis, 20 houses	social housing construction				2023 - 2024	€ 6,000,000	
Turnkey development at Lifford, 61 houses/apartments	Turnkey social housing				2022	€ 18,295,000	
Kilkee, 12 apartments	Turnkey social housing				2022 - 2023	€ 1,530,000	
Mountshannon, 4 houses	Turnkey social housing				2023 - 2024	€ 513,000	
Acha Bhile, Lahinch Road, 33 units	Voluntary housing (CALF)				2023 - 2024	€ 2,300,000	
Saint Senan's Terrace, Kilrush, 3 houses	Buy and renew construction				2023	€ 800,000	
Kilkee Sea Wall	Coastal Protection				2022 - 2025	€ 1,500,000	
West Clare remediation project	Remediate sites				2022 - 2024	€ 10,000,000	
Scariff Town Regeneration Project	Multi service hub & Public Realm				2022 - 2024	€ 600,000	RRDF
Ballycuggeran, Killaloe	Amenity Building				2022 - 2024	€ 1,000,000	Funding from Failte Ireland
Underpass to R478 at Cliffs of Moher	Underpass from main CP to COMVE				2022 - 2026	€ 2,270,000	
Totals		€ 3,572,189				€ 64,932,873	

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing Planned Maintenance Prog	Maintenance of LA stock	€ -	€ 663,300	€ -	2018 - 2028	€ 2,439,093	€ 10,000,000	Council long term non-mortgage loan funding
Ashline, Ennis, 40 houses	Social housing	€ -	€ -	€ 4,387,714	2020 - 2022	€ 7,356,583	€ 10,876,574	Housing Construction SHIP funded 100%
Ballard Road, Miltown Malbay 27 units	Social housing	€ -	€ -	€ 2,873,412	2020 - 2022	€ 3,985,300	€ 6,750,619	Housing Construction SHIP funded 100%
Doonaun, Tulla, 25 units	Social housing	€ -	€ -	€ 2,662,294	2021 - 2022	€ 4,139,155	€ 6,531,088	Housing Construction SHIP funded 100%
Boheraroan, Newmarket on Fergus	Social housing	€ -	€ -	€ 2,265,830	2020 - 2022	€ 3,334,996	€ 4,473,756	Housing Construction SHIP funded 100%
Maddens Tce, Clarecastle, 2 units	Social housing			€ 4,127	2020 - 2022	€ 44,526	€ 648,878	Housing Construction SHIP funded 100%
Ballyminogue, Scariff, 18 units	Social housing	€ -	€ -	€ 93,120	2021 - 2023	€ 160,134	€ 4,941,000	Housing Construction SHIP funded 100%
Ennistymon, 30 units	Social housing	€ -	€ -	€ 6,368	2021 - 2023	€ 6,368	€ 7,950,855	Housing Construction SHIP funded 100%
Doonbeg lands, 8 units	Social housing	€ -	€ -	€ 73,232	2021 - 2023	€ 144,925	€ 2,080,000	Housing Construction SHIP funded 100%
Drumcliff Road, 26 units	Social housing	€ -	€ -	€ 50,703	2021 - 2023	€ 652,825	€ 6,280,000	Housing Construction SHIP funded 100%
Ballyliddan West, Sixmilebridge 15 units	Social housing	€ -	€ -	€ 41,418	2021 - 2023	€ 48,855	€ 3,654,000	Housing Construction SHIP funded 100%
Shantraud Woods Killaloe, 4 turnkey units	Turnkey scheme	€ -	€ -	€ 100,001	2020 - 2022	€ 100,304	€ 1,028,014	Housing Construction SHIP funded 100%
Tulla Road, Roslevan, 8 units	Social housing			€ 103,699	2021 - 2022	€ 160,635	€ 2,105,854	Housing Construction SHIP funded 100%
Roslevan, Tulla Road, 68 units	Voluntary housing (CALF)			€ 882,225	2021 - 2022	€ 882,225	€ 4,000,000	Housing Construction SHIP funded 100%
LIHAF Local Infrastructure Housing Activation Fund, Clareen	Urban connector road			€ 33,133	2019 - 2024	€ 311,253	€ 3,600,000	LIHAF programme part grant funded
Public Lighting Energy Efficiency Project - S'th West Region	LED lights changeover			€ 66,396	2020 - 2023	€ 66,396	€ 8,500,000	Council long term non-mortgage loan funding
Ennistymon Inner Relief Road (Blake's Corner)	New bridge and road			€ 62,666	2019 - 2023	€ 1,148,519	€ 19,000,000	TII road realignment funded 100%
Flood relief scheme at Kilkee (CFRAMS)	Flood protection			€ 266,756	2019 - 2024	€ 483,786	€ 3,100,000	OPW and Department grant funded 100%
Shannon Town and Environs Flood Relief Scheme	Flood protection			€ 854,783	2019 - 2025	€ 1,033,475	€ 20,000,000	OPW and Department grant funded 100%
Flood relief scheme at Springfield Clonlara (CFRAMS)	Flood protection			€ 516,574	2019 - 2022	€ 665,480	€ 1,400,000	OPW and Department grant funded 100%
Flood Relief scheme at Miltown Malbay	Flood protection			€ 69,262	2019 - 2022	€ 77,137	€ 600,000	OPW and Department grant funded 100%
Killaloe Bypass & Shannon Bridge Crossing	New bridge, bypass, road upgrade			€ 6,099,440	2018 - 2024	€ 21,278,995	€ 69,000,000	TII road realignment funded 100%

Ennis South Flood Relief Scheme	Flood protection			€ 2,669,806	2019 - 2022	€ 18,225,863	€ 14,000,000	OPW and Department grant funded 100%
Doolin Pier Visitor Services Building	Building for multiple activities		€ 63,430		2019 - 2024	€ 416,181	€ 5,000,000	Funding to be secured
Ennis Public Realm Regen: Parnell St, laneways & bowways	Streetscape project			€ 3,021,087	2020 - 2022	€ 5,332,463	€ 5,800,000	URDF with 25% own resources
Vandeleur Walled Garden Renovation	Tourism project			€ 375,348	2020 - 2022	€ 616,974	€ 2,634,426	RRDF with 25% own resources. Add'l funding rec'd 2021
Ennistymon Tourism Destination Town Project	Tourism project			€ 436,077	2020 - 2022	€ 525,760	€ 670,000	Failte Ireland funding with 25% own resources
Loop Head Lighthouse Visitor Attraction	Tourism project			€ 327,906	2020 - 2024	€ 527,928	€ 1,158,000	RRDF with 25% own resources
Inis Cealtra (Holy Island) Visitor	Tourism project			€ 562,677	2020 - 2024	€ 696,991	€ 1,227,000	RRDF with 25% own resources
Ennis library project	New library			€ 1,051,737	2017 - 2023	€ 3,330,335	€ 13,600,000	Part grant, part Council non-mortgage loan funded
Cliffs of Moher admission, parking & traffic mgt	Redevelopment		€ -		2020 - 2026	€ 92,493	€ 4,454,000	Funding to be secured
Wastewater treatment plant at Cliffs of Moher	New WWTP for COMVE.		€ -		2020 - 2026	€ 105,635	€ 2,783,750	Funding to be secured
2015/2016 Cliffs of Moher Booking System	IT system		€ 590,061		2021 - 2022	€ 548,066	€ 950,000	Funding to be secured
Cliffs of Moher Coastal Walkway Upgrade	Coastal Walk Improvements		€ 193,641		2020 - 2026	€ 749,051	€ 2,727,000	Funding to be secured
REVENUE ITEMS								
A01 - Maintenance and improvement of LA Housing units	Ongoing annual cost	€ 5,275,437						
A02 - Housing assessment, allocation and transfer	Ongoing annual cost	€ 685,648						
A03 - Housing Rent and Tenant Purchase Administration	Ongoing annual cost	€ 857,964						
A04 - Housing Community Development Support	Ongoing annual cost	€ 844,020						
A05 - Administration of Homeless Service	Ongoing annual cost	€ 2,794,995						
A06 - Support to Housing Capital Programme	Ongoing annual cost	€ 2,097,830						
A08 - Housing Loans	Ongoing annual cost	€ 898,661						
A09 - Housing Grants	Ongoing annual cost	€ 3,190,082						
B04 - Local Road - Maintenance and Improvement	Ongoing annual cost	€ 22,004,344						
B05 - Public Lighting	Ongoing annual cost	€ 1,949,894						
B09 - Car Parking	Ongoing annual cost	€ 939,407						
B10 - Support to Roads Capital Programme	Ongoing annual cost	€ 813,526						

C01 - Water Supply	Ongoing annual cost	€	6,224,249					
C02 - Waste Water Treatment	Ongoing annual cost	€	3,477,141					
C05 - Admin of Group and Private Installations	Ongoing annual cost	€	2,030,535					
C06 - Support to Water Capital Programme	Ongoing annual cost	€	601,047					
D01 - Forward Planning	Ongoing annual cost	€	1,356,599					
D02 - Development Management	Ongoing annual cost	€	1,795,233					
D03 - Enforcement	Ongoing annual cost	€	1,301,254					
D05 - Tourism Development and Promotion	Ongoing annual cost	€	5,849,067					
D06 - Community and Enterprise Function	Ongoing annual cost	€	3,647,917					
D09 - Economic Development and Promotion	Ongoing annual cost	€	5,273,659					
D10 - Property Management	Ongoing annual cost	€	525,181					
D11 - Heritage and Conservation Services	Ongoing annual cost	€	549,988					
E01 - Landfill Operation and Aftercare	Ongoing annual cost	€	1,458,939					
E02 - Recovery & Recycling Facilities Operations	Ongoing annual cost	€	2,374,622					
E05 - Litter Management	Ongoing annual cost	€	1,300,143					
E06 - Street Cleaning	Ongoing annual cost	€	2,026,643					
E07 - Waste Regulations, Monitoring and Enforcement	Ongoing annual cost	€	577,489					
E09 - Maintenance of Burial Grounds	Ongoing annual cost	€	665,963					
E10 - Safety of Structures and Places	Ongoing annual cost	€	1,301,653					
E11- Operation of Fire Service	Ongoing annual cost	€	5,293,783					
E12- Fire Prevention	Ongoing annual cost	€	583,424					
E13 - Water Quality, Air and Noise Pollution	Ongoing annual cost	€	676,377					
F01 - Leisure Facilities Operations	Ongoing annual cost	€	1,950,542					
F02 - Operation of Library and Archival Service	Ongoing annual cost	€	5,272,832					
F03 - Outdoor Leisure Areas Operation	Ongoing annual cost	€	2,946,460					

F05 - Operation of Arts Programme	Ongoing annual cost	€ 2,162,171						
G04 - Veterinary Service	Ongoing annual cost	€ 517,381						
H03 - Administration of Rates	Ongoing annual cost	€ 15,948,381				€ -	€ -	
H09 - Local Representation and Civil Leadership	Ongoing annual cost	€ 2,858,459				€ -	€ -	
H10 - Motor Taxation	Ongoing annual cost	€ 991,384				€ -	€ -	
Totals		€ 123,890,324					€ 251,524,814	