

Quality Assurance Report for 2019

issued by

Clare County Council

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

**AUGUST
2020**

Certification

This annual quality assurance report is for the year 2019 and meets the requirements of the Public Spending Code. The report reflects Clare County Council's assessment of compliance with the Public Spending Code. It is based on financial, organisational and performance related information from across the Council's various areas of responsibility.

 Leonard Cleary -

Signature of Deputy Chief Executive

Dated: 30th August 2020

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1. Introduction

Clare County Council, through its internal audit function, has completed this quality assurance (QA) report as part of its ongoing compliance with the Public Spending Code (PSC).

The primary aim of the quality assurance process is to gauge the extent to which departments within the Council are meeting the obligations outlined in the Public Spending Code. Details of the Public Spending Code can be found on the website <http://publicspendingcode.per.gov.ie>

The Quality Assurance Process contains five steps:

1. Drawing up inventories of all projects/programmes at different stages of the project life cycle in the subject reporting year.

- The inventory includes all projects/programmes with a value in excess of €0.5m, and is divided by whether the project/programme is expenditure being considered, expenditure being incurred, or expenditure recently ended.

2. Publish summary information on the Council website of all procurements in excess of €10m that occurred.

3. Checklists to be completed in respect of the different stages, for capital and current expenditure.

- The checklists allow the Council and its departments to self-assess their compliance with the code. The checklist templates are provided through the PSC document.

4. Carry out a more in-depth check on a small number of selected projects/programmes.

- A number of projects or programmes representing 5% of capital spending and 1% of current expenditure over a rolling three year period are selected to be reviewed more closely.

5. Complete a short report for the National Oversight and Audit Commission (NOAC)

- Includes the inventory of all projects in excess of €0.5m, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report satisfies step 5 above for Clare County Council for 2019.

2. Inventory of Projects/Programmes

This section contains an inventory list of all projects and programmes at various stages of the project life cycle which exceed €0.5m. The inventory list (Appendix 1) is divided between current expenditure and capital expenditure and between the three expenditure lifecycle stages:

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

All relevant directorates/departments within Clare County Council were requested to contribute to the compilation of the inventory of relevant projects and programmes in their respective areas, in particular to indicate capital expenditure being considered, to report any changes in lifetime capital project values, and to indicate expenditure which had moved along one stage in the lifecycle.

The inventory includes 76 capital projects in total at various stages of lifecycle - being considered (24), ongoing (44), or completed in the year (8) - amounting to €599m. The inventory also includes 43 current expenditure programmes – being considered (2), ongoing (41), or completed in the year (nil) - amounting to €104m.

Expenditure being considered

Two *current* expenditure items are included as 'being considered' in the inventory, because, in accordance with the code, the budget *increase* between 2019 and 2020 exceeds €0.5m. The value of such increases in this report is €3.8m, comprising two items. These are:

- €2,825,755 increase on Local Road – Maintenance and Improvement (B04);
- €975,819 increase on Administration of Homeless Service (A05).

In the case of the local roads budget, the increases in budget provision reflects programme expansion/increase due to the commensurate increase in Department of Tourism Transport and Sport grant allocations to this Council.

The 2020 homelessness service budget increase on 2019 resulted from Clare County Council having taken over the complete running of homelessness services from the Department of Social Protection in February 2019. The Council provided a family hub, which is operated and managed by Novas, the introduction of a new single person facility operated and managed by Mid West Simon, increased supports to homeless families and individuals and the rental cost of emergency accommodation. The Clare Homeless Action Team assessment service was also set up during 2019.

The inventory of expenditure also contains the details of the capital projects that were being considered during 2019, and the value of these items is €77m.

Expenditure being incurred

The inventory contains all areas of current expenditure with a value greater than €0.5m taken from the (unaudited) annual financial statements (AFS) for 2019, where expenditure was being incurred in 2019. The total value of the listed items of current expenditure being incurred is €101.6m. The current expenditure relates to the day to day activities of the Council such as roads maintenance, housing stock maintenance, landfill operations etc. Capital items, in accordance with the code, are listed at full lifetime project value (or estimated project value if at consideration stage), and the total capital value in the 'being incurred' category amounts to €509m.

Expenditure that has recently ended

No item of current expenditure is deemed to have ended in 2019. Eight capital items ended in 2019.

3. Published Summary of 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 one individual procurement in excess of €10m during 2019 in Clare County Council therefore this step of the PSC applies in relation to 2019.

Project Details	
Year	2019
Parent Department	Social Development Directorate – library service
Name of Contracting Body	Clare County Council
Name of Project/Description	Construction of new county library in Ennis, Co Clare.
Procurement Details	
Advertisement Date	Contract notice 29/6/2018
Tender Advertised in	OJEC and etenders.ie
Awarded to	Keating Construction, Kilmihil, Co Clare
EU contract award notice date	Contract award notice date 19/12/2019
Contract price	€11,175,559 (ex Vat)
Progress	
Start date	6/1/2020
Expected date of completion per contract	2/7/2021
Spend in year under review	108,750
Cumulative Spend to end of year	€894,379

Projected final cost	€13.6 m (€12.6m construction, €1m fit out)
Value of contract variations	A value engineering exercise is in progress
Date of completion	December 2021
Outputs	
Expected output on completion	Provision of a new cultural facility adjacent to Glór comprising of a public library, art gallery and Library Admin HQ
Output achieved to date	2019 – engagement of contractors and start date of construction planned

4. Assessment of Compliance

4.1 Checklist Completion: Approach Taken and Results

The third step in the quality assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 4 of the QA process are based on self-assessment, in respect of guidelines set out in the PSC.

There are seven checklists in total, and in all, 78 questions are asked, spread over the seven checklists:

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

Departments within various Council directorates completed checklists relevant to a sample of the 2019 PSC expenditure inventory, by using the self scoring scheme for the checklist questions. The self-evaluation was done, in accordance with the code, using a 3 point rating scale where 1 signifies 'scope for significant improvement'; 2 signifies 'compliant but with some improvement necessary' and 3 signifies 'broadly compliant'. The checklists were sent to a sample of project managers throughout the organization for completion. Subsequently one scored set of checklists representing the Council overall was compiled by internal audit, and the compiled checklists are set out in appendix 1.

4.2 Main Issues Arising from Checklist Assessments

Checklist 1 concerns general obligations, outside of particular projects or programmes. The main issue arising from the completion of this checklist is the need to provide further training to more staff about the PSC. It is noted that checklists 2, 4 and 6 all relate to capital expenditure. For Clare's PSC inventory for 2019, 53 of the 73 capital projects (or 72%) are of values not exceeding €5m. This has implications relating to the need for training and guidance in doing simple assessments and single appraisals. Post project and post expenditure reviews is an area identified as having scope for improvement. Post project reviews are mandatory for large scale projects but training and guidance in post expenditure evaluation on smaller scale projects of less than €5m is where the majority of the activity, if not value, is concentrated. Otherwise, Clare County Council is broadly compliant.

Checklist 2 refers to capital projects/programmes that were under consideration. Clare County Council is broadly compliant.

Checklist 3 refers to current expenditure being considered. As two current programmes – Administration of Homeless Service (A05) and Local Road – Maintenance and Improvement (B04) – show increases greater than €0.5m between the budget for 2019 and that of 2020, the *increases* are listed in the inventory. The Council is broadly compliant.

Checklist 4 refers to capital projects/expenditure incurring expenditure.

Considerable liaison with sanctioning authorities applies to capital projects and liaison and oversight is exercised in relation to them, which funding drawdown relies upon. The Council is broadly compliant.

Checklist 5 concerns current expenditure incurring expenditure. The Council is broadly compliant.

Checklist 6 concerns capital expenditure discontinued and/or evaluated during the year under review. Eight capital expenditure items ended in 2019. While much of this checklist was not applicable to the Council for 2019, further staff training in carrying out reviews after expenditure has ended would be useful.

Checklist 7 (current expenditure completed) deals with expenditure in excess of €0.5m incurred during the subject year, but which will not be incurred in future. This was not relevant to Clare County Council for 2019.

5. Summary of In-Depth Checks

The requirement is to carry out an in-depth check of projects amounting to 5% per annum for capital expenditure over a rolling three year period, and 1% per annum for current expenditure, similarly. The report for 2019 marks the first year of a rolling three years for the purposes of the in-depth quality assurance process check. One capital project and one current programme was subject to an in-depth check for this 2019 report.

Required: in-depth check must average 5% per annum for capital expenditure over 3 years. 2019 is y'r 1.

Required: in-depth check must average 1% per annum for current expenditure over 3 years. 2019 is y'r 1

	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	tbc	tbc	tbc	
2021	tbc	tbc	tbc	
		total % checked	3%	
		average % over the three years	2019 is year 1	
	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	tbc	tbc	tbc	
2021	tbc	tbc	tbc	
		total % checked	3.33%	
		average % over the three years	2019 is year 1	

In-Depth Checks - Summaries

5.1 Shannon Town and Environs Flood Relief Scheme

The Shannon Town and Environs Flood Relief Scheme has the objective of being a technically, socially, environmentally and economically acceptable alleviation of the risk of flooding to the Shannon town and environs area, which includes Shannon airport. The project stems from the OPW Shannon Catchment Flood Risk Assessment and Management (CFRAM) study, which identified both Shannon town and the airport as vulnerable to significant flooding (coastal in the case of the airport, and coastal and fluvial in the case of the town). The CFRAM study identified the need for a flood relief scheme which is being advanced as a single scheme, in a cooperative approach involving the Council as the lead, the OPW and the Shannon Group.

The key activity in 2019 was the preparation of tender documents for the procurement of engineering and environmental consultants to advance the scheme. An open procedure

tender was published in the OJEC in December 2019 and consultants are now appointed. The scheme is lead by Clare County Council with participation by the OPW and the Shannon Group in the steering group established for the project. Funding is in place for the consultancy for stages 1 (option assessment, scheme development and design) and stage 2 (planning/development consent stage). The project is jointly funded by the OPW (2/3 of the consultancy cost for stages 1 and 2) and the Shannon Group (1/3 of the consultancy cost for stages 1 and 2).

The review completed for this report showed there is assigned management responsibility for the Shannon town and environs FRS, that there is monitoring and monthly reporting of progress with formal structures and schedules in place, and that the means of analyzing and measuring performance are and will be available. Internal audit has recommended procurement timelines are adhered to.

This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to the Shannon town and environs FRS.

5.2 Housing Grants – current expenditure being incurred

Housing grants is an annual ongoing expenditure programme, a value in 2019 of €3.1m. The grants are provided to private householders to either make accessibility adaptations to their houses, or to assist with the making of basic repairs to houses. The administration of the grants schemes is based on government regulation and Department guidance.

There is ongoing monitoring and reviewing of the scheme, so as to ensure budget overruns do not occur. Demand exceeds available resources every year. In October 2018, the Council suspended accepting new grant applications due to the volume already on the waiting list and the unavailability of sufficient financial resources to deal with same. Grant applications processed in 2019 were therefore applications on hand at the start of 2019, or the allowed exception of highest priority medical cases referred in 2019 by the Health Service Executive.

The review completed for this report showed there is assigned management responsibility, that there is monitoring and monthly reporting on the schemes, and that the means of analyzing and measuring performance are available through the records being maintained. While the administration of the scheme complies with public spending code principles, internal audit has recommended some enhancement of existing controls. At a national level, the grants schemes are periodically reviewed, as evidenced by an evaluations/reviews carried out by the Housing Agency in 2010 and 2013. As recently as Autumn 2019, a further review was undertaken by the Department of Housing, Planning and Local Government, which resulted in updated sets of guidance material on each scheme being issued to local authorities to standardize the administration of the grants nationwide and introduce an integrated information pack and single application form for all applicants. The administration of the schemes will be improved by this innovation (implementation date January 2020).

This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to housing grant scheme administration.

6. Conclusion

Clare County Council notes that the Public Spending Code has been reviewed and the new code came into effect on 1 January 2020. This report for 2019 is based on the code prior to being reviewed.

A deficit in training on the public spending code has been identified each year. Since a revised code came into effect in January 2020, the need for training is again highlighted. It should be delivered to project managers in local authorities. In regard to sector specific appraisal, more training and guidance on smaller scale capital projects (<€5m) would help local authority staff. In 2019, 54 of the 76 capital projects on the PSC inventory (or 71%) were of values not exceeding €5m. As in previous years, the majority of items on the inventory, whether capital or current expenditure (91 out of 119 or 76%) are of a value not exceeding €5m. More guidance and training on doing post expenditure reviews, *at any level of value*, would also be welcomed.

Two expenditure areas were subject to in-depth checks for this report, the current expenditure on housing grants and the Shannon town and environs flood relief scheme capital project. Both were found to be broadly compliant with the public spending code.



Fiona Mooney,
Internal Audit

APPENDIX ONE -

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 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, though requests for further/additional training have been consistently made by staff and this has been reported in multiple local authority QA reports for a number of years. More training has not resulted, see 1.2 below.
.2 Has training on the PSC been provided to relevant staff within the organisation?	2	Some staff participated in training by DPER in Galway in June 2016. No DPER/NOAC training has been provided since 2016. In-house briefing session to senior staff held March 2017. It is considered that more training is necessary for the local authority context and should be delivered by the DPER/NOAC.
.3 Has the PSC been adapted for the type of project/ programme that your organisation is responsible for? e.g., 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 by the CCMA Finance Committee in February 2017.
.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the PSC?	2	Since staff of the Council require training on the PSC, it naturally follows that any agency funded by the Council would similarly require training.
.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.
.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits would be required to verify this.
.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.
.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	In the subject year 2019, the % requirements for in-depth check based on the revenue inventory was exceeded, but was not met in relation to capital expenditure. However, 2019 is the first of a new rolling 3 year programme.
.9 Is there a process in place to plan for ex post evaluations/post project reviews? Ex-post evaluation is conducted after a certain period has elapsed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	No projects in the value category requiring post project review in the subject year. 72% of capital projects on the Clare inventory for 2019 are in the <€5m category.
.10 How many formal post project review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	N/A	No capital project concluded in excess of €20m where a post project review would have been required under the PSC. 72% of capital projects on the Clare 2019 inventory are in the <€5m category.
.11 Is there a process to follow up on the recommendations of previous evaluations/post project reviews?	2	Through previous quality assurance, commitment from management was obtained that personnel carrying out post project reviews would not be the same personnel as those who appraised the project in the first instance or who implemented the project. Further training is the appropriate means of disseminating the requirement for follow up, particularly in the local authority context of many expenditures being under the post-project review mandatory threshold.
.12 How have the recommendations of previous evaluations/ post project reviews informed resource allocation decisions?	1	Further training is the appropriate means of ensuring that previous evaluations and reviews inform resource allocation, particularly in the local authority context of many expenditures being under the post-project review mandatory threshold.

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
.1 Was a preliminary appraisal undertaken for all projects > €5m?	2	
.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government department/agency.
.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes.
.4 Was the appraisal process commenced at an early stage to facilitate decision making? (e. prior to the decision)	3	Yes, in conjunction with the relevant government department/agency.
.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, approval to secure funding required.
.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes.
.7 Were the NDFA consulted for projects costing more than €20m?	3	Yes.
.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
.9 Was approval granted to proceed to tender?	3	Yes
.10 Were procurement rules complied with?	3	Yes
.11 Were State Aid rules checked for all supports?	3	
.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	As part of appraisal, most capital projects include measurable targets and objectives so that outputs and outcomes can be quantified and evaluated
.14 Have steps been put in place to gather performance indicator data?	2	Yes – see comment above at 2.13.

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	The additional expenditure was agreed as part of the Council's 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?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	Where this expenditure category is on the inventory, it refers to expansion of existing programmes.
3.6 Did the business case include a section on piloting?	NA	Nothing at value level requiring a pilot.
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	Expansion /addition to existing expenditure. Nothing at this level of value.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	Nothing at value level requiring a pilot.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	Nothing at value level requiring a pilot.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Budget adopted by the members. Roads and homelessness funding grants/estimates approved by relevant Depts.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the PSC) been set?	NA	
3.13 If outsourcing was involved were 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 allow for a robust evaluation at a later date?	2	Yes, KPIs are applicable
3.15 Have steps been put in place to gather performance indicator data?	2	

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

Incurring Capital Expenditure	Self- Assessed Compliance Rating: 1- 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, 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	Project reports regularly prepared in most cases
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 in most cases, sanction from the sanctioning 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?	2	Yes
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.)	NA	
4.10 If circumstances did warrant questioning the viability of a project/ programme/ grant scheme was the project subjected to adequate examination?	NA	
4.11 If costs increased was approval received from the Sanctioning Authority?	2	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?	N/A	No.

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, including by external agencies, also occur.
5.5 Are outcomes well defined?	3	The further development of annual service plans will 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?	2	The further development of annual service plans will 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?	2	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?	2	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. Library data on usage of facilities.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	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 were fourteen internal audit reports in 2019, and a LGA review. Customer surveys and external assessments are also done.

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 post project reviews were completed in the year under review?	1	No project that concluded in 2019 was at the level where a post project review was mandatory.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A – no recent project at this level.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A – no recent project at this level.
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	No, not within the 2019 QA report on the capital side, but 2019 marks year 1 of a 3 year rolling requirement of 5% value annually for capital projects. The current expenditure target was exceeded for this report.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	NA in light of 6.3 above.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	NA in light of comments above.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	NA in light of comments above.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	NA in light of comments above.

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?	N/A	No programme completed in 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

APPENDIX 2

In-depth reviews

Quality Assurance – In Depth Check for 2019

Section A: Introduction

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

Programme Information	
Name	Shannon Town and Environs Flood Relief Scheme
Detail	Shannon Town and Environs Flood Relief Scheme
Responsible Body	Clare County Council
Current Status	Consultants for the scheme have been recruited.
Start Date	2011 (National Catchment Flood Risk Assessment and Management) CFRAM programme
End Date	From 2020, 8-9.7 years (estimate)
Overall Cost	€20m (estimate)

Project Description

The project is a flood relief scheme for the town and environs of Shannon, including the airport. It arose from the national Catchment Flood Risk Assessment and Management programme (the CFRAM programme), developed to meet the requirements of the EU Floods Directive and government flood policy.

The flood defence embankments serving Shannon town and serving Shannon airport have been under two separate bodies in terms of responsibility (the OPW and Shannon Group respectively). Both sets of embankments were identified as vulnerable to flooding and it was determined that the town and airport were in need of a flood relief scheme as a unified project. The scheme is therefore being advanced in a co-operative approach, lead by Clare County Council, with the involvement of the OPW and the Shannon Group on the steering group. The funding for the consultants for the first two stages of the process is being provided by the OPW (2/3) and the Shannon Group (1/3).

The project will ultimately result in a flood relief scheme that provides protection from the Shannon estuary through upgrade, replacement, realignment and extension of existing embankments, optimization of existing pumps and installation of any additional pumping requirements and addresses any residual flooding within the smaller catchments.

Section B - Step 1: Logic Model Mapping

Programme Logic Model (PLM) for the Shannon Town and Environs 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
<p>Defend the town of Shannon and environs (including the airport) against coastal and fluvial flooding.</p> <p>Create a flood defence scheme that is technically, socially, environmentally and economically acceptable.</p>	<p><i>Note the inputs below refer to the longer term. This project is currently at appraisal stage with advertising for consultants having been done late 2019.</i></p> <p>Funding – estimated €20m</p> <p>Council personnel at project management office;</p> <p>Steering group with OPW and Shannon group involvement;</p> <p>Engineering and environmental consultants RPS Consulting Engineers Ltd.</p> <p>Contractor for the construction stage.</p>	<p>In 2019: monthly CFRAMS meeting;</p> <p>In 2019 development of tender documents for the procurement of consultants;</p> <p><i>Note the inputs below refer to the longer term.</i></p> <p>Option assessment, scheme design;</p> <p>Planning consent process;</p> <p>Construction design and tender;</p> <p>Construction and handover of works.</p>	<p>In 2019, main output was the request for tenders published in December, responses to tender queries.</p> <p><i>Future outputs:</i></p> <p>Public consultations & documents;</p> <p>Planning documents;</p> <p>Tender adverts and awards.</p> <p>Contract award.</p> <p>Flood defence construction works.</p>	<p>Shannon Town and Environs Flood Relief Scheme protects the community in Shannon town and environs, and Shannon airport from harm flooding in the future, including social, economic, infrastructural and environmental harm.</p>

Description of Programme Logic Model

Objectives:). The objective is a flood relief scheme that achieves effective flood protection from the coastal and fluvial flooding, through the upgrade, replacement, realignment and extension of existing embankments and optimization of pumping arrangements and any other measures that emerge from the appraisal process.

Inputs:

Funding is the most significant input to enable this project to progress and government funding through the OPW will cover two thirds of the consultancy cost for stages 1 and 2, with the balance being provided by Shannon Group. Project management and consultancy resources are in place, as is the steering group. As the scheme advances, funding for stages 3, 4 and 5 will be required under the National Development Plan to enable the flood relief works to be constructed.

Activities:

The principal activity during 2019 was preparing a tender for the competition for consultants for the scheme. The tender for consultants was advertised in the OJEC in December 2019 and following a tender evaluation process, a firm (RPS Consulting Engineers Ltd) was appointed. Anticipated future activity is referred to in the programme logic model, for example the consultants' work in producing models, maps, doing constraints study, assessing options, developing a preferred option, identifying landowners, producing environmental reports, enabling public consultations, doing statutory planning process.

Outputs:

The principal output in 2019 was the OJEC tender for the consultancy. The subsequent outputs are referred to in the programme logic model, such as planning documents, environmental and other technical reports. In the long term, a construction tender will be finalized and advertised, a contractor engaged, and physical flood management works will be constructed, ie flood defence infrastructure.

Outcomes:

This is a flood relief scheme and its outcome is the protection of the land in Shannon town and environs, including the airport, and the prevention of the social, environmental, infrastructural and economic harm that flooding damage would cause.

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

The following section tracks the Shannon Town and Environs Flood Relief Scheme in terms of milestones thus far.

2011 - 2012	The Shannon Catchment Flood Risk Assessment and Management (CFRAM) programme began public consultations on preliminary flood risk assessments and held stakeholder and public events.
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2013 - 2016	CFRAM draft flood maps, flood risk management, flood risk management options and flood risk management plans: stakeholder and public consultation events.
2018	<i>Shannon Town and Airport Embankments – Survey and Assessment</i> , a study produced by the firm Malachy Walsh in 2014 which had been commissioned by Clare County Council, Shannon Group and the OPW.
2019	Tender for consultants published in OJEC via open procedure.
2020 - 2023	RPS were appointed to the scheme for stages 1 to 5, with funding security in place for stages 1 and 2. Stage 1 is anticipated to take 24 – 36 months. Stage 2 anticipated to take 15 – 18 months from its commencement.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Shannon Town and Environs Flood Relief Scheme.

Project/Programme Key Documents	
<i>Title</i>	<i>Details</i>
Flood Risk Management Plan Shannon Estuary and Mal Bay	OPW report arising from national CFRAM programme.
Shannon Town and Airport Embankments – Survey and Assessment	Study produced by the firm Malachy Walsh in 2018 which had been commissioned by Clare County Council, Shannon Group and the OPW.
Request for tenders published in OJEC	Tender for consultants published in OJEC via open procedure.
Monthly management reports to Council	Reporting on the status of this project is included in monthly management reports for the Council

Key Document 1

OPW Flood Risk Management Plan, 2018

The *Flood Risk Management Plan, Shannon Estuary North and Mal Bay (River Basin 27/28)*, was published by the OPW. This was one of the plans arising from the National CFRAM programme. In it, Shannon town was identified as at significant risk of fluvial and/or coastal flooding, and Shannon airport at risk of coastal flooding. After preliminary flood risk assessments, it identified Shannon as one of 7 areas (all communities, ie towns/villages) for further assessments and proposed that a flood relief scheme be progressed to project level development and assessment. It identified Shannon airport as having a significant flood risk. In the CFRAM report things other than communities that might suffer harm from flooding are termed and ‘individual risk receptors’) – and Shannon airport was designated an individual risk receptor.

Key Document 2

Malachy Walsh and Partners Consulting Engineers report *Shannon Town and Airport Embankments Survey and Assessment*.

This report arose from the collaboration between Clare County Council, the OPW and Shannon Group. The OPW were responsible for the maintenance of the town embankments and the Shannon Group for the airport embankments, but the reality was that a breach of the embankments at one location would result in a flood at the other, and vice versa. Malachy Walsh and Partners were engaged to study and assess the existing embankments and develop a preferred option for strengthening the integrity of the embankments. The report concluded the embankments were vulnerable as flood defences. It also highlighted the flood pathways that made the town vulnerable from a flood at the airport, and vice versa. Arising from the report, the agencies concerned concluded that one unified project (for the town and the airport) needed to be progressed to address the vulnerability at both locations, in a co-operative approach. It was accepted by government that a single project would be advanced by Clare County Council, with the cooperation of the OPW and Shannon Group.

Key Document 3

Tender for Shannon Town and Environs Flood Relief Scheme, Engineering and Environmental Consultancy Services.

The comprehensive tender published by the Council in the OJEC in 2019 was for engineering and environmental consultancy services to cover the totality of the flood relief scheme, namely covering the five stages as listed below. Funding for the consultancy services is in place for the stages 1 and 2 (and key activities are outlined below for these stages). The funding arrangement reflects the cooperative approach under which the scheme is proceeding. The OPW is providing two thirds of the consultancy cost and Shannon Group is providing one third. The advancement of the consultancy engagement through the stages will be determined by Clare County Council.

1. **Options assessment, scheme development and design:** hydrological and hydraulic modelling (existing), mapping, baseline environmental surveys, review and assess preferred measures identified in CFRAM report and in the Malachy Walsh report, identify optimum pumping regime, environmental constraints study, invasive species study, assessment of potential flood risk management options, including the do nothing option, multi-criteria analysis, cost benefit analysis, select, develop and design a preferred option, environmental screening, climate change adaptation plan, identify and record all landowners; produce Natural impact statement and environmental impact assessment report and preliminary construction environmental management plan, buildability and operation/maintenance report.
2. **Planning/development and consent processes:** documents to progress through planning processes, CPO processes, respond to FI or clarification requests, support public displays, oral hearings, provide addendums to environmental assessments resulting from planning.
3. Detailed construction design and tender

4. Construction
5. Handover of works.

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 tender specification for the appointment of consultants	Implementation of stages 1 and 2 of the scheme & monitoring the performance of the consultancy firm in relation to their contract with the Council	Available and held in project management office of Clare County Council
The Council's procurement process for the consultancy services	Whether the procurement conformed to EU procurement regulations.	Available and held in project management office of Clare County Council
Evidence of prior technical reports	Information and data supply to the consultants	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 organized manner. The comprehensive data requirements set out in the tender won by the firm RPS (which they are contractually bound by) indicate that data will be available for the project as it advances through the stages.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Shannon Town and Environs 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)

The project is at appraisal stage. The consultancy request for tenders was comprehensive. The eight 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. There is a steering group in place and formal structures and schedules are in place for progress reporting and risk reporting. Performance day and key performance indicators are set and will enable monitoring and assessing the effectiveness of the consultants in the discharge of their service contract. There are project managers assigned within the contracting authority, Clare County Council.

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

The necessary data and information was available to document the scheme to this point and the tender specification provides satisfactory assurance that sufficient data and information will be available and can be subjected to a full evaluation later.

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

Internal audit has recommended procurement timelines are adhered to.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the Shannon Town and Environs Flood Relief Scheme project.

Summary of In-Depth Check

The Shannon Town and Environs Flood Relief Scheme has the objective of being a technically, socially, environmentally and economically acceptable alleviation of the risk of flooding to the Shannon town and environs area, which includes Shannon airport. The project stems from the OPW Shannon Catchment Flood Risk Assessment and Management (CFRAM) study, which identified both Shannon town and the airport as vulnerable to significant flooding (coastal in the case of the airport, and coastal and fluvial in the case of the town). The CFRAM study identified the need for a flood relief scheme which is being advanced as a single scheme, in a cooperative approach involving the Council as the lead, the OPW and the Shannon Group.

The key activity in 2019 was the preparation of tender documents for the procurement of engineering and environmental consultants to advance the scheme. An open procedure tender was published in the OJEC in December 2019 and consultants are now appointed. The scheme is lead by Clare County Council with participation by the OPW and the Shannon Group in the steering group established for the project. Funding is in place for the consultancy for stages 1 (option assessment, scheme development and design) and stage 2 (planning/development consent stage). The project is jointly funded by the OPW (2/3 of the consultancy cost for stages 1 and 2) and the Shannon Group (1/3 of the consultancy cost for

stages 1 and 2).

Internal audit has recommended that procurement timelines are adhered to. The review completed for this report showed there is assigned management responsibility for the Shannon town and environs FRS, that there is monitoring and monthly reporting of progress with formal structures and schedules in place, and that the means of analyzing and measuring performance are and will be available.

This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to the Shannon town and environs FRS.

Quality Assurance 2019 – In Depth Check

Section A: Introduction

Project Information	
Name	Housing Grants Schemes 2019 (Service A09)
Detail	Current expenditure – the administration of three housing grants schemes.
Responsible Body	Clare County Council
Current Status	Current expenditure being incurred
Start Date	Recurring annual cost – Jan 2019
End Date	Recurring annual cost – Dec 2019
Overall Cost	€3.1m in 2019

Project Description

Housing grants are provided by local authorities to enable the adaptation of homes to become more accessible for the occupants and to make repairs and improvements to the houses of older people. The grants schemes are underpinned by government regulations and Department of Housing, Planning and Local Government guidance. The total expenditure by the Council in 2019 was €3.1m, 80% funded by government grants, and 20% funded by Clare County Council's own resources. There are three types of housing grant schemes available: 1) Housing for Older Persons; 2) Mobility Aid grants; and 3) Housing Adaptation grants.

Over the three schemes, 443 grants in total were disbursed in 2019, representing expenditure as follows:

- Housing Aid for Older Persons (HOP) grants €0.9m (193 grants paid);
- Mobility Aid grants (MAG) €0.639m (142 grants paid)
- Housing Adaptation grants (HAG) €1.462m (108 grants paid).

The criteria for the schemes vary slightly but the regulations generally cover requirements such as evidence of income, medical opinion on applicant's condition, tax compliance of applicant and contractor, evidence of payment of local property tax, submission of quotations, certification of work when complete.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, a Programme Logic Model (PLM) for housing grant schemes has been prepared. A PLM is a standard evaluation tool and further information on it is available in the [Public Spending Code](#).

A PLM is a standard

Objectives	Inputs	Activities	Outputs	Outcomes
<ol style="list-style-type: none"> 1. Enable households with mobility issues to access grant funding to adapt their homes. 2. Enable households to access grant funding to make basic repairs and improvements to homes to prolong the life of the home. 3. Give effect to the statutory instrument, Housing (Adaptation Grants for Older People and People with a Disability) Regulations, 2007 as amended in 2014. 	<ol style="list-style-type: none"> 1. Annual budget of €3m for 2019; 2. Government housing grant aid from the Department of Housing, Planning and Local Government of €2.4m; 3. Staff resources to manage and administer the programme 4. Use of Word, Excel and Agresso computer programmes. 	<ol style="list-style-type: none"> 1. Validating and processing applications under three different grant schemes, including inspection and certification by Council technical staff before and after works; 2. Referring applications to the HSE for medical opinion on prioritization. 3. Claiming the grant aid from the government department; 4. Processing payments to the grantees; 5. Processing payments directly to contractors in some cases; 6. Reporting on the administration of the housing grant schemes. 	<ol style="list-style-type: none"> 1. The number of new applications (priority/emergency) received and dealt with in 2019 was 230; 2. The number of grants actually paid under the three schemes in 2019 was 443. 3. Reports on the schemes. 	<ol style="list-style-type: none"> 1. Homes that are appropriate to the changed accessibility needs of the occupants; 2. Reduced need for alternative social housing due to older people being able to stay in their homes; 3. Reduced need for alternative social housing due to mobility challenged people being able to stay in their own homes. 4. Reduced need for care setting accommodation. 5. Better quality of life for older persons and people with a disability, who can stay within their communities, in their homes, for longer.

Description of Programme Logic Model

Objectives: The Housing Adaptation Grants scheme and the Mobility Aids scheme have the objective of addressing mobility issues within houses, arising from enduring physical or sensory disability or arising from infirmity or ageing. The Housing Aid for Older Person's scheme has the objective of assisting older people in poor housing to get repairs or improvements carried out.

Inputs: Funding is the primary input, with 80% grant aid from the Department of Housing, Planning and Local Government, and the balance from Clare County Council through its annual budget. A team of people is involved in the delivery of the housing grants programme, including administrative and technical staff (clerks of work and engineers). Microsoft Office (Word and Excel) is used to log and track grants and Agresso, the Council's financial system, is used to process the payments and for financial reporting.

Activities: The activities are: receiving and validating applications, logging and tracking applications, referring validated applications for HSE assessment where applicable, referring validated applications to technical staff for inspection, calculating grant assistance, recommending grant awards to the delegated decision maker, issuing approval letters (or rejection letters where an application is not validated), certification of works on completion by technical staff, processing payments, recouping grant aid from the Department, monthly reporting to Council.

Outputs: 443 grants were disbursed by Clare County Council in 2019 as follows:

193 grants under the scheme Housing Aid for Older People

108 grants under the scheme Housing Adaptation Grants

142 grants under the scheme Mobility Aid grants

New applications in 2019 were restricted to high priority medical cases, as the schemes were closed to new applicants to deal with the backlog on hand at the start of 2019. 230 such applications were received and dealt with in 2019 according to the breakdown

93 grants under the scheme Housing Aid for Older People

75 grants under the scheme Housing Adaptation Grants

62 grants under the scheme Mobility Aid grants

Outcomes: The outcomes concern people being able to stay in their own homes as part of their neighbourhoods and communities. The existence of the schemes likely reduces the requirement for nursing home or hospital care settings and certainly improves and increases quality of life and well being in applicant households. The positive outcome on quality of life has been acknowledged in studies by the Housing Agency.

Section B - Step 2: Summary Timeline of Project

The housing grants scheme is an annual current expenditure included in the budgeting process for the Council. The milestone events are as follows.

Autumn 2018	Budget for 2019 adopted by the Council.
2019	Budget of €3.1 available for 2019

Section B - Step 3: Analysis of Key Documents

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

Key Documents	
Title	Details
Statutory instruments	SI 670/2007 Housing (Adaptation Grants for Older People and People with a Disability), Regulations 2007 and SI 104/2014 Housing (Adaptation Grants for Older People and People With A Disability)(Amendment) Regulations, 2014. Both set out in regulations certain statutory matters concerning the grants schemes
Administrative guidance documents	Circular letter of 12/2014 and <i>Administrative Guidance for Local Authorities, Amended February 2014</i> ; Circular 41/2019 and revised administrative guidance for local authorities for each of the three schemes for implementation January 2020).
Housing Grants application forms	Plain English and integrated grants information and application form introduced January 2020.
Recoupment claims from the Department of Housing, Planning and Local Government	Each recoupment claim is associated with the specific grant beneficiaries included in the claim.
Management reports & Agresso reports	Used to keep members of the Council updated with pertinent management information about the grants schemes. Used to verify amounts paid to applicants, and funding recouped from the Department of Housing Planning and Local Government.

Four documents were selected for more detailed analysis.

Key document 1 – statutory instruments

There are two sets of regulations that govern the housing grants schemes. SI 670/2007 Housing (Adaptation Grants for Older People and People With A Disability) Regulations,

2007 and SI 104/2014 Housing (Adaptation Grants for Older People and People With A Disability) (Amendment) Regulations, 2014. The 2007 regulations detail: household income bands and thresholds, maximum grant thresholds against income bands and against the age of the house involved and various matters relating to the administration of the scheme.

Key document 2 – Housing grant application form

A standard (22 page) form/information pack became available in ‘plain English’ as of January 2020. It’s provided by the Department of Housing, Planning and Local Government and sets out the requirements for the grants, a checklist for what applicants have to attach, details of where to send the application and information about each type of grant. It improves on the three different application forms previously being used in local authorities and makes application validation easier.

Key document 3 – Circular 12/2014 and 2014 Administrative Guidance Document and its successor Circular 41/2019 with revised administrative guidance documents for each of the three schemes for implementation in January 2020

The circulars outline the grant scheme revisions. The revisions aimed to spread the benefits of the schemes as widely as possible and ensure fairness in the case of the 2014 circular and to streamline and unify the application process in every local authority in the case of the 2019 circular . The guidance documents set out comprehensive guidance about the administration of the schemes: timelines, definitions, medical prioritization, qualifying works, quotations for works, other standards to apply to works, grant levels and recoupments, means testing, evidence of ownership, evidence of income, income disregards, role of occupational therapy, appeals procedures, panels of contractors, tax clearance, monitoring of expenditure and the application process. The 2019 national scheme revisions tighten timelines for a decision on an application and on the timeline available to approved applicants to complete the works. The revisions also change the rules for involving an occupational therapist, on quotations, on standardized costs for approved works and other matters.

Key document 4 – Recoupment details

Recoupment claims are made throughout the year and each claim is specifically referenced to the individual grant payments that make up the total claim amount. Recoupment monitoring is key to ensuring full draw down of the full grant amount approved for the local authority.

The documentation examined was found to meet appraisal, analysis, evaluation and procurement protocols consistent with the PSC.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the project. It evaluates

whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Details of applications received	Determine level of public awareness and attempted take up of the schemes.	Available. Incoming applications are logged.
Details of applications received, validated, approved, refused and paid	Determine that applications are validated and assessed in accordance with the statutory instruments; protocols for technical inspection and administrative prioritization.	Available. The files include the evidence of the various milestones in the processing of an application from receipt to grant payment.
Records of decision making about grant applications	Determine a rational and transparent decision making process is in place for grants to be approved.	Available. Each file includes a recommendation and a decision signed by the authorised decision maker.
Financial records of grants paid	Record outlay of grants paid; Enable future budgeting	Available. In Agresso financial management system.
Records of recoupment from the Department of Housing, Planning and Local Government and provision of own resources by CCC	Assess validity of recoupment requests and assess efficiency of recoupment	Available. In a recoupment file and on Agresso.

Data Availability and Proposed Next Steps

The key sets of data required to evaluate the housing grants schemes are in place. They are maintained by the housing grants unit within the social directorate. Each incoming application is maintained in a hardcopy paper file, colour coded by grant type and given a unique grant reference number. Financial records are available on Agresso and these records are backed up by applicant files and administrative and recoupment hardcopy files.

This review provides satisfactory assurance that the ongoing implementation of this expenditure programme satisfies the principles of the public spending code.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the project 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 is an implementation stage annual programme. A designated manager is appointed. Site visits by technical staff are made to the subject property in advance of works and a recommendation for approval for a specified amount of grant is made arising from that site visit, allied to the submitted quotations for the sought works that applicants have had to submit. A designated manager is appointed by delegation order for the formal decision making on grant approvals. Reporting is done via monthly management reports to Council meetings and occasionally to strategic policy committee meetings. Management

monitoring was evidenced by the significant decision taken to stop accepting new applications (except for medical emergencies) in 2019 to clear the backlog. It is considered that the standards set out in the PSC are met.

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

Yes, relevant items are available. Apart from the hardcopy records on files, the two computer systems critical to the data are Microsoft Office and Agresso.

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

The administration is complex, highly political, and sensitive given the often critical quality of life issues surrounding applicant cases. The schemes tend to be habitually oversubscribed, resulting in waiting lists, which further complicates matters for local authorities. A software computer application is recommended for consideration, to enhance the onerous administration of housing grants.

A formal internal procedures document should be created and kept updated to quality control the administration and fully align internal processes with scheme requirements.

Section: In-Depth Check Summary

The following section presents a summary of the findings of the in-depth check on housing grant schemes.

Summary of In-Depth Check

Housing grants is an annual ongoing expenditure programme, a value in 2019 of €3.1m. The grants are provided to private householders to either make accessibility adaptations to their houses, or to assist with the making of basic repairs to houses. The administration of the grants schemes is based on government regulation and Department guidance.

There is ongoing monitoring and reviewing of the scheme, so as to ensure budget overruns do not occur. Demand exceeds available resources every year. In October 2018, the Council suspended accepting new grant applications due to the volume already on the waiting list and the unavailability of sufficient financial resources to deal with same. Grant applications processed in 2019 were therefore applications on hand at the start of 2019, or the allowed exception of highest priority medical cases referred in 2019 by the Health Service Executive.

The review completed for this report showed there is assigned management responsibility, that there is monitoring and monthly reporting on the schemes, and that the means of analyzing and measuring performance are available through the records being maintained. While the administration of the scheme complies with public spending code principles,

internal audit has recommended some enhancement of existing controls. At a national level, the grants schemes are periodically reviewed, as evidenced by an evaluations/reviews carried out by the Housing Agency in 2010 and 2013. As recently as Autumn 2019, a further review was undertaken by the Department of Housing, Planning and Local Government, which resulted in updated sets of guidance material on each scheme being issued to local authorities to standardize the administration of the grants nationwide and introduce an integrated information pack and single application form for all applicants. The administration of the schemes will be improved by this innovation (implementation date January 2020).

This check enables the provision of satisfactory assurance that there is broad compliance with the PSC in relation to housing grant scheme administration.

APPENDIX THREE

Details of Projects and Programmes that exceeded €500,000 during 2019

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
	>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Clare County Council											
Housing & Building											
Clonlara 10 houses								2,712,010			
Feakle, 13 houses								3,316,646			
Quilty, 18 houses								4,351,188			
Housing Planned Maintenance Prog								10,000,000			
Roslevan, Ennis, 8 houses								2,392,596			
Ashline, Ennis, 40 houses								10,876,574			
27 units at Ballard Road, Miltown Malbay								6,750,619			
Doonaun, Tulla, 22 units								6,531,088			
Boheraroan, Newmarket on Fergus								4,473,756			
2 units at Cappagh Lodge, Sixmilebridge								583,966			
2 units at St Michael's estate Kilmihil								575,902			
Scariff, 18 units		3,986,919									
Ennistymon, 30 units			5,910,000								
Tulla Road, Ennis, 8 units		2,036,858									
Doonbeg lands, 8 units		1,912,315									
Maddens Tce, Clarecastle, 3 units		648,878									
Doonbeg, 2 units		530,374									
Drumcliff Road, 26 units			6,500,000								
Sixmilebride 16 units		4,492,000									
Ballaghboy, Ennis, 5 houses		2,600,000									
Cloughleigh Road and Shallee Drive, 4 units		964,560									
Shantraud Woods Killaley, 4 turnkey units		1,028,014									
Clarehill Clarecastle, 14 turnkey units		3,080,000									
Shanballa Lahinich Road, 48 units			13,200,000								
Market Street, ennis, 13 units.		2,848,000									
TAU refurbishment works 2018-2019								775,000			
Bruachlan, Westbury, VH, 22 houses								1,054,873			
Purchase of Cusack Lodge								813,767			
Haggard View, Creggaunahilla, Clarecastle								744,941			
Cuan an Chlair, Phase 2, 15 units at Cahercalla								3,251,940			
2019 VH208 Co-op re. Tullyvarraga, CALF											2,504,565

Local Authority											
	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
	>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Local Authority Name	Clare County Council										
Purchase of Westbrook Lodge, Gort Road, Ennis								1,512,183			
Gleann Cora, Newmarket-on-Fergus								1,901,297			
DPG extensions to LA Housing 2019											874,693
Vacant stock 2019											2,052,490
Energy Efficiency Phase 2											2,481,647
A01 Maintenance and Improvement of LA Housing Units						3,600,879					
A02 Housing Assessment, Allocation and Transfer						740,199					
A03 Housing Rent and Tenant Purchase Administration						809,206					
A04 Housing Community Development Support						765,112					
A05 Administration of Homeless Service	868,256										
A06 Support to Housing Capital Programme						1,834,807					
A07 RAS and Leasing Programme						6,814,224					
A08 Housing Loans						707,924					
A09 Housing Grants						3,171,339					
Road Transportation and Safety											
Ennis Public Realm Regen: Parnell St, laneways and bowways								4,800,000			
Shannon Town and Environs Flood Relief Scheme								20,000,000			
LIHAF Local Infrastructure Housing Activation Fund , Clareen								3,600,000			
N19 Shannon airport access road								15,000,000			
West Clare Railway Greenway								32,000,000			
N85, Kilnamona realignment								20,000,000			
Ennistymon Inner Relief Road (Blake's Corner)								17,000,000			
Flood relief scheme at Kilkee (CFRAMS)								3,100,000			
Flood relief scheme at Springfield Clonlara (CFRAMS)								1,400,000			
Flood Relief scheme at Miltown Malbay								600,000			
Ennis South Flood Relief Scheme								14,000,000			
Killaloe Bypass & Shannon Bridge Crossing								69,000,000			
Limerick Northern Distributor Road								180,000,000			
2014 Storm Damage Remedial works, various codes								17,600,000			
Public Lighting Energy Efficiency Project - S'th West Region				8,500,000							
B02 - NS Road - Maintenance and Improvement						3,791,267					
B03 - Regional Road - Maintenance and Improvement						6,250,442					
B04 - Local Road - Maintenance and Improvement	1,743,225										
B05 - Public Lighting						2,081,740					

Local Authority Local Authority Name Clare County Council	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
	>€0.5m		€0.5 - €5m	€5 - €20m	€20m plus						
B09 - Maintenance and Management of Car Parking						939,163					
B10 - Support to Roads Capital Programme						723,532					
Water Services											
C01 - Water Supply						6,306,863					
C02 - Op & Maintenance of Waste Water Treatment						3,286,445					
C05 - Admin of Group and Private Installations						1,941,817					
C06 - Support to Water Capital Programme						606,080					

Local Authority											
	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
	>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
Local Authority Name	Clare County Council										
Development Management											
Cliffs of Moher Coach Park Reception Building											700,000
Cliffs of Moher Car park dev: admission, parking & traffic mgt							4,000,000				
Waste water treatment plant at Cliffs of Moher							2,500,000				
Cliffs of Moher Coast Path Upgrade							2,000,000				
Underpass to R478 at Cliffs of Moher							2,000,000				
Visitor Centre and customer facilities Cliffs of Moher							6,000,000				
Shannon Town Park											910,000
Holy Island Visitor Management & Tourism Dev'ment Plan								4,000,000			
Doolin Pier Visitor Services Building								5,000,000			
Burren Tourism Conservation Life Project (Geopark Life)											2,200,000
D01 - Forward Planning							1,303,185				
D02 - Development Management							1,659,046				
D03 - Enforcement							1,064,116				
D05 - Tourism Development and Promotion							11,440,730				
D06 - Community and Enterprise Function							3,311,981				
D09 - Economic Development and Promotion							2,628,610				
Social Innovation (Multi-service) Centre Project Ennistymon									2,700,000		
Cahercon Maritime Training Project				9,800,000							
CBS Footbridge									1,063,967		
Lough Derg Blue Way Amenity Trail		622,500									
Loop Head Lighthouse Visitor Attraction		1,158,000									
Vandeleur Walled Garden Renovation		2,307,308									
Acquisition of site in Kilrush - Gaelscoil		500,000									
Ennis Digital Hub		1,600,000									
Kilkee beach amenity services building		1,000,000									
Ennistymon Tourism Destination Town Project		670,000									
Environmental Services											
Fire Station Mechanics' Workshop		1,280,000									
E01 - Landfill Operation and Aftercare							1,446,778				
E02 - Recovery & Recycling Facilities Operations							2,006,816				
E05 - Litter Management							893,054				
E06 - Street Cleaning							1,843,174				
E07 - Waste Regulations, Monitoring and Enforcement							657,749				
E10 - Safety of Structures and Places							892,504				
E11- Operation of Fire Service							5,272,351				

Local Authority											
	Current	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes >€0.5m	Capital Projects			Current expenditure	Capital grant schemes	Capital Projects	Current expenditure	Capital grant schemes	Capital Projects
	>€0.5m	€0.5 - €5m	€5 - €20m	€20m plus							
E12- Fire Prevention					598,519						
E13 - Water Quality, Air and Noise Pollution					740,286						
Recreation and Amenity											
Ennis library project								13,600,000			
Land at Gaurus								2,200,000			
F01 - Leisure Facilities Operations					1,909,024						
F02 - Operation of Library and Archival Service					4,450,534						
F03 - Outdoor Leisure Areas Operation					2,504,328						
F05 - Operation of Arts Programme					1,448,140						
Agriculture, Education, Health and Welfare											
G04 - Veterinary Service					629,643						
Miscellaneous Services											
Quin Road Campus 2016								3,880,000			
Acquisition of Bindon Court office complex										750,000	
H01 - Profit and Loss Machinery Account					725,613						
H03 - Administration of Rates					6,165,220						
H09 - Local Representation and Civil Leadership					2,603,812						
H10 - Motor Taxation					1,067,709						
	2,611,481	-	33,265,726	43,910,000	0	101,633,961	16,500,000	493,162,313	0	700,000	11,773,395

