

**Comhairle Contae
Fhine Gall**
Fingal County
Council



Quality Assurance Report for 2015
Fingal County Council

30th May 2016

Submitted to the National Oversight and Audit Commission
in compliance with the Public Spending Code

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1. Introduction

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

The Quality Assurance procedure aims to gauge the extent to which Fingal County Council and its associated agencies are meeting the obligations set out in the Public Spending Code¹. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The inventories include all projects/programmes above €0.5m and cover three stages viz:
 - Expenditure being considered
 - Expenditure being incurred
 - Expenditure that has recently ended.
2. **Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
3. **Checklists to be completed in respect of the different stages.** These checklists allow the Council and its agencies to self-assess their compliance with the code in respect of the checklists which 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 (at least 5% of total project expenditure) are selected for a more in-depth review. This includes a review of all projects from ex-post to ex-ante.
5. **Complete a report for the National Oversight and Audit Commission (NOAC)** which includes the inventory of all projects, 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 fulfils the fifth requirement of the QA process for Fingal County Council for 2015.

¹ Public Spending Code, DPER, <http://publicspendingcode.per.gov.ie/>

2. Expenditure Analysis

2.1 Inventory of Projects / Programmes

The first step in the process requires an inventory to be compiled in accordance with the guidance on the Quality Assurance process. The inventory lists all of Fingal County Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. The inventory is divided between current and capital expenditure and further broken down as follows:

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

In summary, there are 138 projects/programmes included in the inventory. Of these, 40 projects/programmes were being considered, 92 projects were incurring expenditure and 6 projects had recently ended.

The 2015 inventory is summarised in the following table:

| 2015 Inventory Summary | Expenditure being considered | | | Expenditure being incurred | | | Expenditure recently ended | | | Total Inventory Value €m |
|--|------------------------------|-----------------------|-------------------|----------------------------|-----------------------|--------------------|----------------------------|-----------------------|-------------------|--------------------------|
| | > €0.5m | | | > €0.5m | | | > €0.5m | | | |
| | Current Exp | Capital Grant Schemes | Capital Projects | Current Exp | Capital Grant Schemes | Capital Projects | Current Exp | Capital Grant Schemes | Capital Projects | |
| Housing & Building | 7,600,000 | - | 22,850,000 | 47,313,836 | - | 51,460,000 | - | - | 13,800,000 | 143,023,836 |
| Road Transportation & Safety | 600,000 | - | 14,500,000 | 25,332,151 | - | 27,800,000 | - | - | 9,900,000 | 78,132,151 |
| Water Services | 600,000 | - | - | 22,064,838 | - | 1,200,000 | - | - | - | 23,864,838 |
| Development Management | - | - | 3,700,000 | 18,402,569 | - | 8,500,000 | - | - | - | 30,602,569 |
| Environmental Services | - | - | 500,000 | 42,092,230 | - | 10,100,000 | - | - | - | 52,692,230 |
| Recreation & Amenity | 1,300,000 | - | 8,550,000 | 40,801,136 | - | 8,750,000 | - | - | 1,100,000 | 60,501,136 |
| Agriculture, Education, Health and Welfare | - | - | - | 1,008,872 | - | - | - | - | - | 1,008,872 |
| Miscellaneous Services | - | - | - | 13,364,793 | - | 900,000 | - | - | - | 14,264,793 |
| Total Inventory Value €m | 10,100,000 | - | 50,100,000 | 210,380,425 | - | 108,710,000 | - | - | 24,800,000 | 404,090,425 |
| No. of Projects / Programmes | 7 | - | 33 | 50 | 0 | 42 | - | - | 6 | 138 |

The full inventory can be found at **Appendix 1** of this report.

2.2 Published Summary of Procurements

The second step in the process is to publish summary information on the Councils website of all procurements in excess of €10m.

There were no procurements in 2015 which exceeded the threshold in this respect.

Fingal County Council publishes this information on its website: www.fingal.ie/your-council/budgets-expenditure-and-financial-statements/public_spending_code.

3. Assessment of Compliance

3.1 Checklist Completion: Approach taken

The third step in the process involves completing a set of seven self-assessment checklists covering the expenditure set out in the project inventory referred to in 2.1 above. In addition to the self-assessed scoring, answers are accompanied by explanatory comments.

Each question in the checklist is judged by a 3 point scale:

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

For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and the required information is provided in the commentary box as appropriate.

The set of completed checklists are set out in **Appendix 2** of this report.

3.2 Main issues arising from Checklist Assessment

In respect of the Public Spending Code and its application, all relevant staff are aware of their obligations. A revised guidance document was produced for local authorities in respect of the 2015 Quality Assurance Process by the County and City Management Association to ensure a consistent approach across the sector. This has been circulated to all relevant staff.

The Corporate Governance Division, which is independent of Council Departments, has been proactive in implementing the QA process.

Capital expenditure within the Council is project-based and largely funded through capital grants, development levies, provisions from Revenue Account and borrowing. The checklists for capital expenditure show satisfactory levels of compliance.

Current expenditure can be defined as revenue expenditure or operational expenditure which is formally adopted by Council Members each year as part of the statutory budget process. The checklists for current expenditure show satisfactory levels of compliance.

A satisfactory level of compliance indicates that some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.

3.3 In-Depth Checks

Step 4 of the QA process provides for in-depth checks to be carried out by the Council on at least 5% of the total value (lifetime costs) of all projects in the inventory.

The projects subject to in-depth checks are listed in the following table:

| Summary of Projects Subject to In-Depth Review | | |
|--|---------------|------------|
| Project Name | Value €m | PSC Status |
| Extension of S2S Cycle Route Extension, Sutton to Malahide | 1.0 | Considered |
| Broadmeadow Way | 6.2 | Considered |
| Parkview Castlelands – 24 houses | 4.0 | Considered |
| Swords Cultural Quarter | 3.0 | Considered |
| Acquisition of land at Cherryhound | 6.0 | Incurred |
| Balleally Landfill Restoration & Development | 4.8 | Incurred |
| New Burial Ground at Balgriffin (Cemetery Extension) | 1.9 | Incurred |
| Refurbishment of County Hall | 0.9 | Incurred |
| Bremore All-Weather Facility | 1.1 | Completed |
| Total Value of In-depth Checks | €28.9m | |
| Total Value of Inventory | €404.09m | |
| % of Inventory Value Analysed | 7.2% | |

3.3.1: Extension of S2S Cycle Route Extension, Sutton to Malahide – Project Value €1.0m

PSC Status: Being considered

Project Description: The Sutton to Malahide Cycleway forms part of the Greater Dublin Area Cycle Network Plan (GDACNP) published by the NTA in December 2013. It also forms part of draft proposals for a National East Coast Trail (to run from Rosslare in Wexford to Carlingford in Louth). The Sutton to Malahide Cycleway is also an objective of the current Fingal County Development Plan.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and whether the project is being well managed.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.2: Broadmeadow Way

Project Value €6.2m

PSC Status: Being considered

Project Description: To construct a footpath and cycleway between Donabate and Malahide across the Malahide Estuary. This will be an integral part of the overall scheme to link Balbriggan and Bray and is supported by the Renewed Programme for Government (2009) and the Regional Planning Guidelines for the Greater Dublin Area (2010–2022).

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and that the project is being well managed.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.3: Parkview Castlelands – Project Value €4.0m

PSC Status: Being considered

Project Description: To construct a new housing development at Parkview Castlelands (Phase 3), Balbriggan consisting of 24 units, in compliance with Fingal County Council's Housing Strategy 2011-2017.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and that the project is being well managed.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the

project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.4: Swords Cultural Quarter

Project Value €3.0m

PSC Status: Being considered

Project Description: To facilitate the delivery of a new social and cultural destination centred around Swords Castle and linking back to the town centre of Swords. As part of the Tourism and Event Strategy in Fingal's Corporate Plan 2015 – 2019, the Council is committed to developing and implementing a Tourism Strategy for Fingal that attracts visitors to the County and supports the local economy as well as developing and promoting the tourism potential of the heritage properties.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and that the project is being well managed.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.5: Acquisition of Land at Cherryhound – Project Value €6.0m

PSC Status: Being incurred

Project Description: To improve the portfolio of suitable lands available to the Council to attract Foreign Direct Investment (FDI) as well as large indigenous businesses. One of the strategic imperatives/corporate objectives is to develop economic plans and strategies to create an environment to support growth in the Fingal economy, create jobs and support business.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and that the project is being well managed during implementation.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.6: Balleally Landfill Restoration & Development – Project Value €4.8m

PSC Status: Being incurred

Project Description: Balleally Landfill, near Lusk, closed for waste acceptance in May 2012. Restoration works consisting of capping and landscaping of the finished profile, as well as aftercare of the site, are carried out under the terms and conditions of a waste licence issued by the EPA and are subject to ongoing monitoring by the EPA.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and whether the project is being well managed during implementation.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.7: New Burial Ground at Balgriffin (Cemetery Extension) – Project Value €1.9m

PSC Status: Being incurred

Project Description: To extend Balgriffin Cemetery to ensure that the future burial needs of the citizens of Fingal are met. It is a legislative requirement of local authorities to provide, manage, regulate and control burial grounds. Under Section 175 of the Public Health (Ireland) Act 1878, a burial board (i.e. the local authority) may acquire land for cemeteries or an existing cemetery, by agreement, for burials.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and that the project is being well managed during implementation.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.8: Refurbishment of County Hall

Project Value €0.9m

PSC Status: Being incurred

Project Description: To streamline and improve customer services to the citizens of Fingal, this project involves the re-organisation of the ground floor atrium to provide a centralised customer service desk with self-service facilities and interactive displays. One of the core objectives of Fingal's Corporate Plan 2015-2019 is to have a strong customer and citizen focus.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and that the project is being well managed during implementation.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project is well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.9: Bremore All-Weather Facility

Project Value €1.1m

PSC Status: Completed

Project Description: The project was to provide a new state-of-the-art facility including a full size floodlit GAA pitch and soccer pitch and was completed in the second quarter of 2015. The facility is operated on behalf of the Council under a management licence by "St. Mologa's All Weather Facility Bremore Ltd" which was established jointly by O'Dwyers GAA Club and Balbriggan Football Club.

Process: The Internal Audit Unit carried out an audit check of the above scheme in May 2016.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based, whether the project was well managed during implementation and whether the project was suitably reviewed.

Audit Opinion: The opinion was informed from the review carried out by the Internal Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project was well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

The compilation of both the Inventory and Checklists for 2015 built upon the significant work undertaken in regard to last year's report. The experience gained is valuable and will continue to guide future Quality Assurance Process activities.

Training in relation to implementation of the Public Spending Code is a priority for Fingal County Council. While some preliminary training was provided at sectoral level and by DPER in May 2016, it is envisaged that further training will be required in the future.

5. Conclusion

The Inventory outlined in this report lists the Capital and Revenue expenditure that is being considered, being incurred and that has recently ended. There were no procurements in excess of €10m in the year under review.

The Checklists completed by the Council show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a selection of projects revealed some issues which need to be addressed. Additional work is required by all sections within the Council to ensure full and substantial compliance with the Code.

6. Certification

This annual Quality Assurance Report reflects Fingal County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.



Paul Reid

Chief Executive

Fingal County Council

Date: 30th May 2016

Appendix 1: Inventory of Projects above €0.5 million

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|--------------------------------------|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Housing & Building | | | | | | | | | | | |
| Bill Shelly Park, Dunsink Lane | | | 500,000 | | | | | | | | |
| Capital Advanced Leasing Facility | | | 900,000 | | | | | | | | |
| Cappagh Group Housing | | | 2,500,000 | | | | | | | | |
| Collinstown Replacement | | | 2,600,000 | | | | | | | | |
| Castleknock/Mulhuddart Site | | | 600,000 | | | | | | | | |
| Gardiner's Hill, Balbriggan - Refurb | | | 750,000 | | | | | | | | |
| Meakstown Close, Finglas | | | 800,000 | | | | | | | | |
| Moyne Road | | | 1,500,000 | | | | | | | | |
| North & East (Balrothery) | | | 2,000,000 | | | | | | | | |
| NCT Site Ballymun | | | 800,000 | | | | | | | | |
| Parslickstown Gardens | | | 600,000 | | | | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| St Brigid's Lawn, Porterstown | | | 600,000 | | | | | | | | |
| St Mary's | | | 1,300,000 | | | | | | | | |
| St. Philomena's Park, Ballycoolin | | | 1,000,000 | | | | | | | | |
| Vincent De Paul (Estuary Road Malahide) | | | 900,000 | | | | | | | | |
| Works for Disabled Tenants | | | 1,500,000 | | | | | | | | |
| Cappagh (ajd Heathfield) 14 Houses / Cappaghfinn Phase 1 - 14 Units | | | | | | | | 2,600,000 | | | |
| Corduff Additional Works | | | | | | | | 2,000,000 | | | |
| Estate Management Pre-let repairs | | | | | | | | 5,100,000 | | | |
| Estate Management Central Heating | | | | | | | | 1,300,000 | | | |
| Estate Management Contract Painting | | | | | | | | 1,500,000 | | | |
| Estate Management Upgrading Works - Window & Door Replacement | | | | | | | | 3,000,000 | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|--|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Glasmore Park/St. Cronans - St. Cronans Green - 14 Units | | | | | | | 2,000,000 | | | | |
| Grange Ballyboughal - 8 houses | | | | | | | 1,400,000 | | | | |
| Ladyswell CLSS | | | | | | | 1,000,000 | | | | |
| Moyne Park, Balydoyle | | | | | | | 1,300,000 | | | | |
| Part V - Various Locations - Affordable Housing | | | | | | | 1,260,000 | | | | |
| Rathbeale Road Swords | | | | | | | 4,400,000 | | | | |
| Santry Demense | | | | | | | 1,000,000 | | | | |
| Scoin Nessain Baldoyle | | | | | | | 500,000 | | | | |
| SEAI Project Kettles Lane | | | | | | | 700,000 | | | | |
| Travellers Estate Improvement Works | | | | | | | 600,000 | | | | |
| Travellers Pre-let repairs | | | | | | | 600,000 | | | | |
| Tyrrelstown CLSS | | | | | | | 3,500,000 | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Parkview Castlelands - 24 houses | | | 4,000,000 | | | | | | | | |
| Private House Purchase | | | | | | | 17,700,000 | | | | |
| Estate Management Insulation & Ventilation - additional works | | | | | | | | | | | 800,000 |
| Rossan Court - acquisition of 44 units | | | | | | | | | | | 13,000,000 |
| A01 Maintenance and Improvement of LA Housing Units | 1,400,000 | | | | | | | | | | |
| A05 Administration of Homeless Service | 1,100,000 | | | | | | | | | | |
| A06 Support to Housing Capital Programme | 2,300,000 | | | | | | | | | | |
| A07 RAS Programme | 2,800,000 | | | | | | | | | | |
| A01 Maintenance & Improvement of LA Housing Units | | | | | | 9,587,302 | | | | | |
| A02 Housing Assessment, Allocation and Transfer | | | | | | 1,162,933 | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|--|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| A03 Housing Rent and Tenant Purchase Administration | | | | | | 1,346,784 | | | | | |
| A04 Housing Community Development Support | | | | | | 1,563,263 | | | | | |
| A05 Administration of Homeless Service | | | | | | 2,698,389 | | | | | |
| A06 Support to Housing Capital Prog. | | | | | | 7,656,982 | | | | | |
| A07 RAS Programme | | | | | | 15,914,265 | | | | | |
| A08 Housing Loans | | | | | | 4,941,372 | | | | | |
| A09 Housing Grants | | | | | | 2,442,546 | | | | | |
| Road Transportation & Safety | | | | | | | | | | | |
| Bridge Rehabilitation | | | 1,200,000 | | | | | | | | |
| Estension of S2S Cycle Route Extension, Sutton to Malahide | | | 1,000,000 | | | | | | | | |
| LED Energy Reduction Project | | | 1,500,000 | | | | | | | | |
| Signals and Toucan Crossings in Urban areas | | | 600,000 | | | | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
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| | > €0.5m | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Royal Canal Cycleway - Phase 2&3 | | | | 7,900,000 | | | | | | | |
| Kilshane Cross | | | 2,300,000 | | | | | | | | |
| Bridge at Back Road, Malahide | | | | | | | 800,000 | | | | |
| Castle Mills Access Road, Balbriggan | | | | | | | 1,500,000 | | | | |
| Donabate Road | | | | | | | 16,200,000 | | | | |
| Hole in the Wall Road, Baldoyle | | | | | | | 3,100,000 | | | | |
| Pedestrian/Cycleway Broadmeadow Estate | | | | | | | 6,200,000 | | | | |
| Mulhuddart Interchange Upgrade | | | | | | | | | | | 8,100,000 |
| Holywell Link Road/Holywell Pedestrian Link | | | | | | | | | | | 1,200,000 |
| N2 - N3 Tyrellstown to Cherryhound Interchange | | | | | | | | | | | 600,000 |
| B03 Regional Road - Maintenance and Improvement | 600,000 | | | | | | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| B03 Regional Road - Maintenance and Improvement | | | | | | 6,794,198 | | | | | |
| B04 Local Road - Maintenance and Improvement | | | | | | 7,833,560 | | | | | |
| B05 Public Lighting | | | | | | 4,928,748 | | | | | |
| B06 Traffic Management Improvement | | | | | | 2,171,744 | | | | | |
| B08 Road Safety Promotion & Education | | | | | | 1,053,754 | | | | | |
| B09 Car Parking | | | | | | 805,717 | | | | | |
| B10 Support to Roads Capital Prog | | | | | | 1,744,430 | | | | | |
| Water Services | | | | | | | | | | | |
| Portrane Canal Works (Surface Water) | | | | | | | | 500,000 | | | |
| Water Service Regional Training Group | | | | | | | | 700,000 | | | |
| C02 Waste Water Treatment | 600,000 | | | | | | | | | | |
| C01 Water Supply | | | | | | 11,304,426 | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| C02 Waste Water Treatment | | | | | | 6,988,779 | | | | | |
| C03 Collection of Water and Waste Water Charges | | | | | | 514,318 | | | | | |
| C06 Support to Water Capital Programme | | | | | | 2,039,114 | | | | | |
| C08 Local Authority Water and Sanitary Services | | | | | | 1,218,201 | | | | | |
| Development Management | | | | | | | | | | | |
| Enterprise Centres | | | 1,800,000 | | | | | | | | |
| Fry Model Railway Casino | | | 1,000,000 | | | | | | | | |
| Stephenstown Industrial Estate | | | 900,000 | | | | | | | | |
| Acquisition of Land at Cherryhound | | | | | | | | 6,000,000 | | | |
| College Business and Technology Park Buzzardstown | | | | | | | | 700,000 | | | |
| Damastown Industrial Estate | | | | | | | | 900,000 | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|--|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| SICAP | | | | | | | 900,000 | | | | |
| D01 Forward Planning | | | | | | 3,529,216 | | | | | |
| D02 Development Management | | | | | | 5,410,997 | | | | | |
| D03 Enforcement | | | | | | 789,158 | | | | | |
| D04 Industrial and Commercial Facilities | | | | | | 1,642,011 | | | | | |
| D05 Tourism Development and Promotion | | | | | | 598,187 | | | | | |
| D06 Community and Enterprise Function | | | | | | 1,995,394 | | | | | |
| D08 Building Control | | | | | | 997,030 | | | | | |
| D09 Economic Development and Promotion | | | | | | 2,715,793 | | | | | |
| D10 Property Management | | | | | | 724,783 | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Environmental Services | | | | | | | | | | | |
| Dunsink Landfill Restoration and Development | | | 500,000 | | | | | | | | |
| Balgriffin New Burial Ground (Cemetery Extension) | | | | | | | | 1,900,000 | | | |
| Emergency coastal protection works | | | | | | | | 600,000 | | | |
| Balleally Landfill Restoration & Development | | | | | | | | 4,800,000 | | | |
| Nevitt Landfill | | | | | | | | 2,800,000 | | | |
| E01 Landfill Operation and Aftercare | | | | | | 7,007,166 | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | 3,097,604 | | | | | |
| E03 Waste to Energy Facilities Operations | | | | | | 960,785 | | | | | |
| E05 Litter Management | | | | | | 964,129 | | | | | |
| E06 Street Cleaning | | | | | | 5,981,591 | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| E07 Waste Regulations, Monitoring and Enforcement | | | | | | 1,037,972 | | | | | |
| E09 Maintenance of Burial Grounds | | | | | | 2,257,969 | | | | | |
| E10 Safety of Structures and Places | | | | | | 1,498,468 | | | | | |
| E11 Operation of Fire Service | | | | | | 18,366,834 | | | | | |
| E13 Water Quality, Air and Noise Pollution | | | | | | 919,711 | | | | | |
| Recreation & Amenity | | | | | | | | | | | |
| Lusk Integrated Facility (DOES) | | | 1,200,000 | | | | | | | | |
| Balbrigan Swimming Pool (FCC's Contribution) | | | 750,000 | | | | | | | | |
| Kelystown/Porterstown School Site (DOES) | | | 1,600,000 | | | | | | | | |
| Castlelands Recreation Centre (DOES) | | | | | | | | 2,500,000 | | | |
| Kinsealy/Melrose Community Projects | | | | | | | | 1,900,000 | | | |
| Bremore All-weather Facility | | | | | | | | | | | 1,100,000 |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Balbriggan Community College Sports Hall (DOES) | | | | | | | 1,200,000 | | | | |
| Donabate Library | | | | | | | 750,000 | | | | |
| St Catherine's Park | | | | | | | 700,000 | | | | |
| Tyrellstown Park | | | | | | | 1,000,000 | | | | |
| Malahide Tourism Project | | | | | | | 700,000 | | | | |
| Newbridge Demesne (Upgrade Visitor Facilities) | | | 1,500,000 | | | | | | | | |
| Malahide Castle Renovations | | | 500,000 | | | | | | | | |
| Swords Cultural Quarter | | | 3,000,000 | | | | | | | | |
| F03 Outdoor Leisure Areas Operations | 1,300,000 | | | | | | | | | | |
| F01 Leisure Facilities Operations | | | | | | 2,304,428 | | | | | |
| F02 Operation of Library and Archival Service | | | | | | 11,511,644 | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | 16,329,478 | | | | | |

| Local Authority | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|-------------------|------------------|-----------|----------------------------|-----------------------|--------------------|----------------------------|-----------------------|-------------------|
| FINGAL COUNTY COUNCIL | Current | Capital | | | | > €0.5m | | | > €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 |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| F04 Community Sport and Recreational Development | | | | | | 3,809,522 | | | | | |
| F05 Operation of Arts Programme | | | | | | 6,846,063 | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | |
| G05 Educational Support Services | | | | | | 1,008,872 | | | | | |
| Miscellaneous Services | | | | | | | | | | | |
| Refurbishment of County Hall | | | | | | | | 900,000 | | | |
| H03 Administration of Rates | | | | | | 10,007,840 | | | | | |
| H04 Franchise Costs | | | | | | 547,884 | | | | | |
| H09 Local Representation & Civic Leadership | | | | | | 1,982,527 | | | | | |
| H11 Agency & Recoupable Services | | | | | | 826,542 | | | | | |
| TOTALS | 10,100,000 | - | 42,200,000 | 7,900,000 | - | 210,380,425 | - | 108,710,000 | - | - | 24,800,000 |

Appendix 2: Self- Assessment Checklists

Checklist 1: – to be completed by all Local Authorities

| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1-3 | Discussion/Action Required |
|--|--------------------------------------|---|
| Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code? | 3 | |
| Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER) | 1 | |
| Has internal training on the Public Spending Code been provided to relevant staff? | 1 | |
| Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed? | 3 | Local Government Sector guidance is in place and has been followed. |
| Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | n/a | |
| Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies? | n/a | |
| Have recommendations from previous Quality Assurance exercises been acted upon? | 1 | |
| Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)? | 3 | |
| Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process | 3 | |
| Has the Chief Executive signed off on the information to be published to the website? | 3 | |

Checklist 2: – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

| Capital Expenditure being considered - Appraisal and Approval | Self- Assessed Compliance Rating: 1-3 | Comment/Action Required |
|--|--|--------------------------------|
| Was a Preliminary Appraisal undertaken for all projects > €5m | 2 | |
| Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme? | 2 | |
| Was a CBA/CEA completed for all projects exceeding €20m? | n/a | |
| Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 2 | |
| 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 | |
| If a CBA/CEA was required was it submitted to DPER (CEEU) for their views? | n/a | |
| Were the NDFA Consulted for projects costing more than €20m? | n/a | |
| 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 | |
| Was approval granted to proceed to tender? | 3 | |
| Were Procurement Rules complied with? | 2 | |
| Were State Aid rules checked for all supports? | n/a | |
| Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | 3 | |
| Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness? | 2 | |
| Have steps been put in place to gather Performance Indicator data? | 2 | |

Checklist 3: - New Current expenditure or expansion of existing current expenditure under consideration

| Current Expenditure being considered - Appraisal and Approval | Self-Assessed Compliance Rating: 1-3 | Comment/Action Required |
|---|---|--------------------------------|
| Were objectives clearly set? | 2 | |
| Are objectives measurable in quantitative terms? | 2 | |
| Was an appropriate appraisal method used? | 1 | |
| Was a business case incorporating financial and economic appraisal prepared for new current expenditure? | 1 | |
| Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence? | 1 | |
| Was the required approval granted? | 3 | |
| Has a sunset clause been set? | n/a | |
| Has a date been set for the pilot and its evaluation? | n/a | |
| Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | n/a | |
| If outsourcing was involved were Procurement Rules complied with? | 2 | |
| Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness? | 1 | |
| Have steps been put in place to gather Performance Indicator data? | 1 | |

Checklist 4: - Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review.

| Incurring Capital Expenditure | Self- Assessed Compliance Rating: 1-3 | Comment/Action Required |
|---|--|--------------------------------|
| Was a contract signed and was it in line with the approval in principle? | 3 | |
| Did management boards/steering committees meet regularly as agreed? | 3 | |
| Were Programme Co-ordinators appointed to co-ordinate implementation? | 3 | |
| Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project? | 3 | |
| Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | |
| Did the project keep within its financial budget and its time schedule? | 2 | |
| Did budgets have to be adjusted? | 2 | |
| Were decisions on changes to budgets / time schedules made promptly? | 2 | |
| Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence) | n/a | |
| If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination? | n/a | |
| If costs increased, was approval received from the Sanctioning Authority? | 3 | |
| Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | n/a | |
| For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department? | n/a | |

Checklist 5: - For Current Expenditure

| Incurring Current Expenditure | Self- Assessed Compliance Rating: 1-3 | Comment/Action Required |
|--|--|---|
| Are there clear objectives for all areas of current expenditure? | 3 | |
| Are outputs well defined? | 3 | |
| Are outputs quantified on a regular basis? | 3 | |
| Is there a method for monitoring efficiency on an ongoing basis? | 2 | |
| Are outcomes well defined? | 2 | |
| Are outcomes quantified on a regular basis? | 2 | |
| Are unit costings compiled for performance monitoring? | 1 | |
| Is there a method for monitoring effectiveness on an ongoing basis? | 1 | |
| Is there an annual process in place to plan for new VFMs, FPAs and evaluations? | 1 | |
| How many formal VFMs/FPAs or other evaluations have been completed in the year under review? | 1 | Three assessments have been carried out |
| Have all VFMs/FPAs been published in a timely manner? | n/a | |
| Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations? | n/a | |
| How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions? | n/a | |

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

| Capital Expenditure Completed | Self-Assessed Compliance Rating: 1-3 | Comment/Action Required |
|--|---|--------------------------------|
| How many post project reviews were completed in the year under review? | 1 | None carried out |
| Was a post project review completed for all projects/programmes exceeding €20m? | n/a | |
| If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date? | n/a | |
| Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? | 1 | None carried out |
| Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews? | n/a | |
| Were project reviews carried out by staffing resources independent of project implementation? | n/a | |

Checklist 7: - to be completed if current expenditure programmes 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 |
|---|--|--------------------------------|
| Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | n/a | |
| Did those reviews reach conclusions on whether the programmes were effective? | n/a | |
| Did those reviews reach conclusions on whether the programmes were efficient? | n/a | |
| Have the conclusions reached been taken into account in related areas of expenditure? | n/a | |
| Were any programmes discontinued following a review of a current expenditure programme? | n/a | |
| Was the review commenced and completed within a period of 6 months? | n/a | |

Notes:

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

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

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Appendix 3: Audit Assurance Categories and Criteria

| ASSURANCE CATEGORY | ASSURANCE CRITERIA | |
|---------------------|------------------------|--|
| SUBSTANTIAL | Evaluation Opinion: | There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved. |
| | Testing Opinion: | The controls are being consistently applied |
| SATISFACTORY | Evaluation Opinion: | There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance. |
| | Testing Opinion: | There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk. |
| LIMITED | Evaluation Opinion: | There is considerable risk that the system will fail to meet it's objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance. |
| | Testing Opinion: | The level of non compliance puts the system objectives at risk. |
| UNACCEPTABLE | Evaluation Opinion: | The system has failed or there is a real and substantial risk that the system will fail to meet it's objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance. |
| | Testing Opinion: | Significant non-compliance with the basic controls leaves the system open to error or abuse. |