



Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code

Quality Assurance Report 2019

Submitted to National Oversight Audit Commission (NOAC)
August 2020

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Certificate

This Annual Quality Assurance Report sets out Tipperary County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.



Signature of Accounting Officer:

Joe MacGrath

Chief Executive

Tipperary County Council

Date:

31st August, 2020.

Introduction

Tipperary County Council has completed this Quality Assurance (QA) report as part of its on-going compliance with the Public Spending Code (PSC). The primary aim of the QA process is to establish the extent to which departments within the Local Authority are meeting the requirements outlined in the PSC.

The Quality Assurance Process contains five steps:

Step 1 - Draw up inventories of projects/programmes with a value in excess of €0.5m.

Step 2 - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.

Step 3 - Complete the 7 checklists contained in the PSC.

Step 4 - Carry out a more in-depth check on a sub set of projects/programmes from the Project Inventory based on the criteria set out within the Public Spending Code.

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

Step 1: Inventory of Projects/Programmes

Appendix 1 sets out Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred and Expenditure recently ended. Only projects with expenditure matching these criteria are included in the Project Inventory.

All Directorates within Tipperary County Council were requested to compile a Project Inventory of relevant projects and programmes for the year under review, 2019.

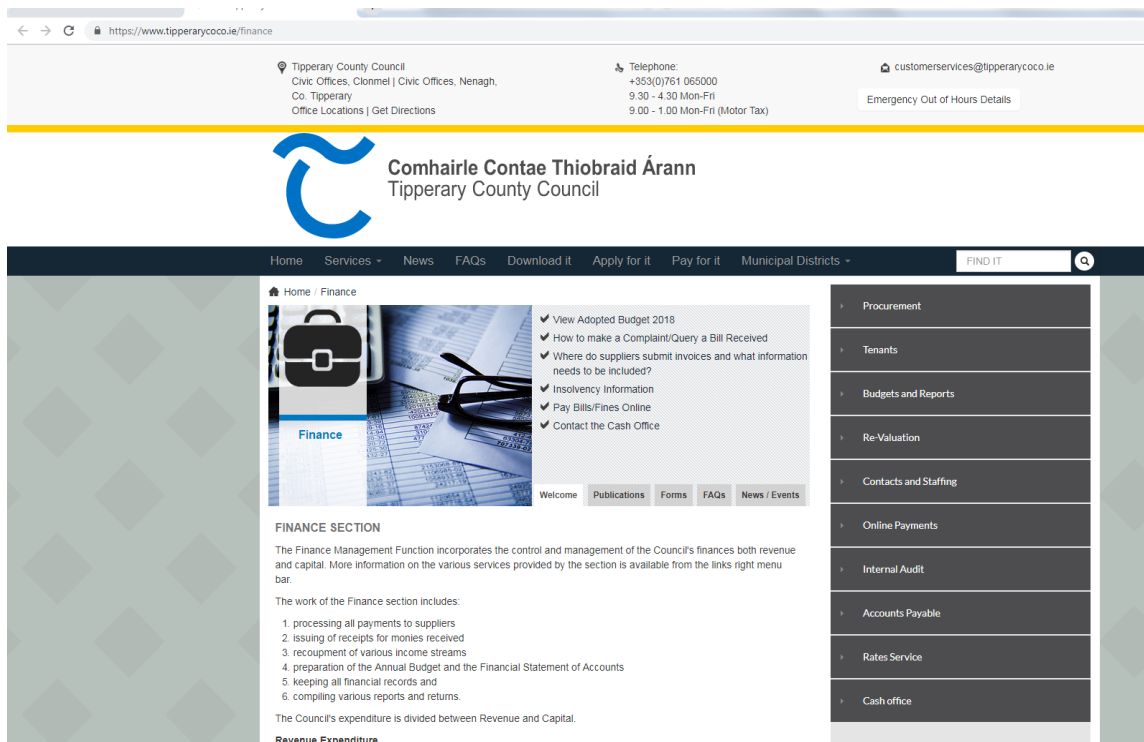
Tipperary County Council identified a total of 64 current and 105 capital projects with a total project value in the amount of €481.66m. These projects are split across expenditure being considered, being incurred and recently ended. The following tables provide a summary of the projects set out in Appendix 1:

	Revenue Expenditure	Capital Expenditure	Totals
Project Values	>€0.5m	>€0.5m	
Expenditure Being Considered	€9.60	€160.79	€170.39
Expenditure Being Incurred	€170.19	€121.12	€291.31
Expenditure Recently Ended	€-	€19.96	€19.96
Totals	€179.79	€301.87	€481.66

Note: Appendix 1 includes 64 revenue projects/programmes with a total value in the amount of €179.79. The revenue figures included in Appendix 1 are based on Unaudited Annual Financial Statements.

Step 2- Published Summary of Procurements

The Quality Assurance process requires Tipperary County Council to publish all procurements in excess of €10m on our website. There were no procurements in excess of €10M during 2019 in Tipperary County Council therefore there were no projects required to be reported on our website. This report is published on Tipperary County Councils website at the following location: <http://www.tipperarycoco.ie/finance>



Step 3- Checklists

Step 3 of the QA process requires the completion of 7 Checklists for the purpose of providing a self assessment overview of how compliant Tipperary County Council was with the requirements of the Public Spending Code during 2019.

The checklists were completed by the spending Directorates and submitted to the Head of Finance, where they were compiled to create one of each of the 7 checklists representing Tipperary County Council's assessment of its compliance with the PSC.

The following checklists are set out in **Appendix 2** of this report:

- 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

The compiled responses from the completion of the 7 Checklists show a satisfactory level of compliance with the code.

There were no serious issues evident from the completion of the checklists; a greater appreciation of the requirements of the PSC throughout the various spending departments needs to be re-enforced through-out Tipperary County Council especially in light of staff changes.

Step 4- In-depth Review of a Sub-set of Projects

Step 4 of the QA process requires the Internal Audit unit to carry out an in-depth review of a sample of projects to ascertain the quality of the appraisal, planning and/or implementation stages to make a judgement on whether the work was of an acceptable standard and in compliance with the Public Spending Code.

The value of the projects selected for in-depth review each year must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.

- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

The above minimums are an average over a three year period. Last year marked the end of the first three year period, 2016-2018. 2019 marks the first year of the next three year period, 2019-2021.

The following table summarises the projects selected for in-depth review over the next 3 years as a % of the capital and revenue project inventories:

QA Year under review	Total Capital Project Inventory	Total Revenue Project Inventory	Value of Capital Projects selected for In-depth review	Value of Revenue Projects selected for In-depth review	% of Projects Selected of Total Capital Inventory	% of Projects Selected of Total Revenue Inventory
	€m	€m	€m	€m	%	%
2019	301.86	179.79	18.28	1.07	6%	0.6%
2020						
2021						
Total over 3 years	301.86	179.79	18.28	1.07	6%	0.6%

The Public Spending Code states that over a 3 – 5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The table below sets out the programmes groups that have been sampled over the 2016 – 2019 period:

QA: Year under review	Value of Capital Projects selected for In-depth review	Programme Group
	€m	
2016	2.3	Housing & Environment
2017	6.0	Economic Development
2018	19.03	Municipal District, Library Service & Roads
2019	18.28	Recreation and Amenity & Emergency Services
Total over 4 years	45.61	

Internal Audit independently selected five projects, four capital and one revenue, from the Project Inventory (**Appendix 1**) having regard to the value of the projects, the spending department within the Local Authority and the stage which the project was at during 2019 in order to have a good range of project types and scales to review. The projects selected for in-depth review were as follows:

- Capital Project- Regeneration of Kickham Barracks - €6,120,000
- Capital Project- Clonmel Regional Sports Hub- €8,162,174
- Capital Project- New Fire station Cashel- €1,500,000
- Capital Project- Aherlow/Tipperary Town Greenway - €2,500,000
- Revenue Programme- Administration of Homeless Service - €1,066,810

The in-depth checks were carried out by the Internal Audit unit of TCC in July/August 2019. Full copies of these in-depth checks can be found at **Appendix 3**. The following summaries the in-depth checks, including internal audit opinion, any recommendations made and managements response to these recommendations:

1. Capital Project: Regeneration of Kickham Barracks - €6,120,000- Capital expenditure being incurred- €6,120,000

The objective of this project (Phase I & II) is to redevelop the Kickham Barracks site into an educational, cultural and civic quarter for Clonmel. The files in respect of the appraisal and preliminary stages of this project present a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

2. Capital Project: Clonmel Regional Sports Hub - Capital expenditure being considered- €8,162,174

The provision of a Regional Sports hub is part of an overall plan 'Clonmel 2030 Transformational Regeneration' which is a multi-dimensional, public/private/community partnership. The site will be developed as a top class regional sports hub providing shared facilities for local and regional clubs, schools, groups and the public, and will address a deficit in the town. The overall objective of this project is to provide state of the art sports facilities for the town and region to meet the requirements of existing clubs and citizens and the need to improve the attractiveness of Clonmel as a place to live, work and invest.

Internal Audit are satisfied that the project objectives were clearly defined and that the needs that are to be met are outlined. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making. Internal Audit recommend that TCC:

1. Draft a memo which clearly identifies the roles and responsibilities of the various partners, specifically TCC and LIT. TCC need to ensure that expenditure is being incurred in accordance with the principles of the URDF and the Public Spending Code. Assurance may need to be sought by TCC from LIT that expenditure is being incurred and the project is being delivered in accordance with the principles of the URDF, CWMF and the Public Spending Code.
2. Address any data gaps so that a post project evaluation could take place at a later date.
3. Consider the scale of appraisal required for all capital projects and ensure that the scale of the appraisal is in line with the requirements of the Public Spending Code.
4. Ensure that the facilities agreement between LIT and TCC is finalised and signed before any works commence.

Management Response :

1. (a) The Facilities Agreement (which is in draft format) governs the delivery and operational phases of the project. To supplement this, a memo will now be placed on file identifying the roles/responsibilities of the main project partners, specifically TCC and LIT, in terms of managing the various aspects of the project.

(b) Assurance has already been sought by TCC from LIT in respect of expenditure recouped to date. Going forward, future invoices from LIT will require to be confirmed/certified as:

relating solely to the Regional Sports Hub project approved for URDF support;

being in respect of vouched expenditure incurred by LIT;

having been the subject of an appropriate procurement process by LIT; and

having been incurred in accordance with the provisions of the Public Spending Code.

2. Work on data gathering will be undertaken once the construction phase begins so that a post project evaluation can take place at a later date (example of data will be membership levels in the various clubs involved, etc).
3. A multi-criteria analysis was not carried out as the original project estimate was <€5m. The overall URDF application form and accompanying document submitted to the Department in September 2018 contained many elements of what would be seen in a dedicated appraisal report, for example Need/Rationale, Outcomes, Financial Appraisal, Viability, etc. It is worth noting that the application process was amended by the Department for the URDF Round 2 Call in 2020 to more coherently accord with PSC appraisal requirements, for example, the completed application form now represents the PSC's Strategic Assessment stage.
4. Work on finalising the Facilities Agreement between LIT and TCC continues and it will be signed before construction works commence.

3. Capital Project: New Fire Station Cashel - Capital expenditure being considered- €1,500,000

The objective of this project is to provide a fit for purpose fire station to allow for the speedy response of a fire brigade to incidents. The files in respect of the appraisal and preliminary stages of this project present a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory

assurance that there is compliance with the principles of the Public Spending Code.

4. Capital Project: Aherlow/Tipperary Town Greenway - Capital expenditure being considered- €2,500,000

This project is "being considered" since 2017. The project objectives have not yet been defined although some initial appraisal work has been undertaken. As the project is still at an early stage, only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code. Based on the preliminary work carried out to date this project complies with the broad principles of the Public Spending Code. Internal Audit may decide to revisit this project as part of future Quality Assurance Step 4 reviews should the project progress after an appraisal have been completed.

Internal Audit reminded the Project Owner of the requirements of the Public Spending Code and the need for compliance with same.

5. Revenue Programme: Administration of Homeless Services - Revenue Expenditure - €1,066,810

The aim of this programme/ service is to reduce the need for the use of emergency accommodation to meet the needs of those presenting as homeless and ultimately provide housing stability for individuals and families experiencing homelessness. Internal Audit noted there is regular and effective monitoring in place over expenditure by Housing with regard to the administration of the homeless service and as a result conclude that there is satisfactory compliance with the requirements of the Public Spending Code in relation to this current expenditure.

Conclusion

This report sets out all the requirements of the QA process of the PSC.

In summary,

- A Project Inventory has been completed by Tipperary County Council for 2019;
- Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website;
- The 7 compliance checklists were compiled under the terms of the PSC. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the PSC, however there are areas which need improvement;
- An in-depth review of a sample of projects has been completed. Where issues were noted, recommendations were made to address these issues as outlined in an appendix 3; and
- This report has been prepared which sets of the QA requirements of the Public Spending code and will be published on Tipperary County Councils website on 31st August 2020.

Overall the QA process has provided Management of Tipperary County Council with reasonable assurance that the requirements of the PSC are being broadly complied with.

Management will need to ensure that Directorates have an appreciation of the requirements of the PSC, particularly in light of staff changes throughout the organisation. This will involve training on the requirements of the code where necessary and emphasis on the importance of compliance with the PSC. In-house training will be provided during 2020, however more detailed and focused training, relative to the local authority sector will be sought externally.

APPENDIX 1 – Project Inventory – 2019

The following table sets out Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by expenditure being considered, expenditure being incurred and expenditure recently ended during 2019. Only projects with expenditure matching these criteria are included in the Project Inventory.

Tipperary County Council – Annual Quality Assurance Report 2019

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Tipperary County Council											
Housing & Building											
A01 Maintenance/Improvement of LA Housing Units	-	-	-	-	-	€10.44			-	-	-
A02 Housing Assessment, Allocation and Transfer	-	-	-	-	-	€1.24			-	-	-
A03 Housing Rent and Tenant Purchase Administration	-	-	-	-	-	€1.25			-	-	-
A04 Housing Community Development Support	-	-	-	-	-	€0.61			-	-	-
A05 Administration of Homeless Service	-	-	-	-	-	€1.07			-	-	-
A06 Support to Housing Capital Prog.	-	-	-	-	-	€1.82			-	-	-
A07 RAS Programme	€1.11	-	-	-	-	€15.70			-	-	-
A08 Housing Loans	-	-	-	-	-	€0.72			-	-	-
A09 Housing Grants	-	-	-	-	-	€4.25			-	-	-
A12 HAP Programme	-	-	-	-	-	€0.62			-	-	-
6 Houses Cabragh Bridge Thurles	-	-	-	-	-			€2.52	-	-	-
BER Energy Efficiency Worka LA Hses South Tipp 2016	-	-	-	-	-			€4.88	-	-	-
CAS - Monastery Close	-	-	-	-	-			€2.99	-	-	-
5 Houses Kilcooley, Gortnahoe	-	-	-	-	-			€1.15	-	-	-
10 Houses Templehuohy	-	-	-	-	-			€2.33	-	-	-
26 Houses Glenconnor, Clonmel	-	-	-	-	-			€5.99	-	-	-
27 Houses Mill Road Thurles	-	-	-	-	-			€7.09	-	-	-
28 Houses Knockanrawley Tipperary	-	-	-	-	-			€6.88	-	-	-
11 Houses Mulcair View, Newport	-	-	-	-	-			€2.50	-	-	-
10 Houses Abbey St, Cahir	-	-	-	-	-			€2.04	-	-	-
16 Houses Borrisokane	-	-	-	-	-			€3.86	-	-	-
12 Houses, Cormack Drive, Nenagh	-	-	-	-	-			€2.53	-	-	-
14 House, Portroe	-	-	-	-	-			€3.61	-	-	-
12 Houses Cloneen Rd, Fethard	-	-	-	-	-			€3.76	-	-	-
13 Houses Borrisokane, turnkey	-	-	-	-	-			€2.32	-	-	-
14 Houses An Grainan, Killenaule, turnkey	-	-	-	-	-			€2.36	-	-	-
3 Houses Strylea, Fethard	-	-	-	-	-			€0.53	-	-	-
4 Houses Stanwix House, Kickham St, Thurles AHB	-	-	-	-	-			€3.62	-	-	-
Housing Project A (12)	-	-	€2.10						-	-	-
Housing Project B (4)	-	-	€0.87						-	-	-
Housing Project C (10)	-	-	€2.29						-	-	-
Housing Project D (14)	-	-	€3.04						-	-	-
Housing Project E (22)	-	-	€4.69						-	-	-

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	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Tipperary County Council											
Housing Project F (14)			€2.75						-	-	-
Housing Project G (4)	-		€0.68								
Housing Project H (13)	-		€2.76								
Housing Project I (41)	-			€9.57							
Housing Project J (4)	-		€0.89								
Housing Project K (9)	-		€1.92								
Housing Project L (7) AHB	-		€1.01								
Housing Project M (9) AHB	-		€2.06								
Housing Project N (8) AHB	-		€1.09								
Housing Project O (22) AHB	-		€1.37								
Housing Project P (13) AHB	-		€0.55								
	-										
Road Transportation and Safety	-	-	-		-			-	-	-	-
	-	-	-	-	-				-	-	-
B01 NP Road - Maintenance and Improvement	-	-	-	-	-	€0.92			-	-	-
B02 NS Road - Maintenance and Improvement	-	-	-	-	-	€1.74			-	-	-
B03 Regional Road - Maintenance and Improvement	€1.32	-	-	-	-	€13.92			-	-	-
B04 Local Road - Maintenance and Improvement	€1.42	-	-	-	-	€26.02			-	-	-
B05 Public Lighting	-	-	-	-	-	€2.26			-	-	-
B07 Road Safety Engineering improvement	-	-	-	-	-	€0.73			-	-	-
B09 Car Parking	-	-	-	-	-	€2.43			-	-	-
B10 Support to Roads Capital Prog.	-	-	-	-	-	€2.65			-	-	-
B11 Agency & Recoupable Services	€0.53	-	-	-	-	€0.51			-	-	-
Pavement Strengthening Tipp Town - Davitt St								€3.00			
N65 Carrigahorrig Flood / Pavement		-	-	-	-			€0.50	-	-	
Slievenamon Road (Phase 1)		-	-	-	-				-	-	€0.80
Ardfinnan bridge rehabilitation		-	-	-	-			€0.80	-	-	
Nenagh Traffic Management Plan		-	-	-	-			€0.94	-	-	
Suir Island Carpark Development		-	-	-	-			€0.90	-	-	
R498 Minor Improvement Scheme at Knockalton		-	-	-	-			€2.00	-	-	
Clonmel to Carrick-on-Suir Greenway		-	-	-	-			€3.80	-	-	
N52 Borriskane Streets		-	-	-	-			€3.00	-	-	
N74 Ballyhusty Realignment		-	-	-	-			€2.85	-	-	
Liberty Square Enhancement Thurles		-	-	-	-			€9.70	-	-	
Thurles Relief Road		-	-	-	-			€5.00	-	-	
R498 Road Realignment at Latteragh		-	-	€14.00	-				-	-	
N24 Tipp Twn Main St incl Fr Matthew St		-	-	-	-			€3.00	-	-	
N24 Bansha Pavement Improvement		-	-	-	-				-	-	€0.80

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Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Tipperary County Council											
N24 Clonmel Inner Relief Pvement Improvement		-	-	-	-			€4.00	-	-	
Slievenamon Road (Phase 2)		-		-	-			€0.90	-	-	
N62 Lismakin Surface Replacement		-	-	-	-				-	-	
Ballina Car Park		-	€0.65	-	-			-	-	-	
Suir Blueway Enhancement Works		-	-	-	-			€0.77	-	-	
Design and Planning of Urban Enhancement Works in Clonmel Town		-	€0.60	-	-			-	-	-	
N24 Carrick on Suir		-	-	-	-			€3.00	-	-	
N24 Knockagh		-		-	-			€0.50	-	-	
N76 Grangemockler		-		-	-			€0.52	-	-	
N74 Golden		-	-	-	-			€0.62	-	-	
N62 Templemore		-		-	-			€1.50	-	-	
Sean Kelly Square, Carrick-on-Suir Public Realm		-	€0.85	-	-				-	-	
Castle Street, Carrick-on-Suir Public Realm		-	€0.85	-	-				-	-	
Fethard Town Public Realm Plan		-	€0.60	-	-				-	-	
Carrick River Crossing		-	€2.00		-				-	-	
Carrickbeg Bypass Route		-	€1.00		-				-	-	
Outdoor Recreation Improvement Scheme 2019-2020 Blueway		-	-	-	-			€0.50	-	-	
N24 Cahir to Limerick Junction		-	€5.00	-	-				-	-	
Public Lighting Energy efficiency Project		-	-	€8.40					-	-	
Clonmel Public Realm Project		-	-	€10.42					-	-	
		-	-	-	-				-	-	
Water Services		-	-	-	-				-	-	
		-	-	-	-				-	-	
C01 Water Supply		-	-	-	-	€8.36			-	-	
C02 Waste Water Treatment		-	-	-	-	€3.04			-	-	
C05 Admin of Group and Private Installations		-	-	-	-	€0.93			-	-	
C06 Support to Water Capital Programme		-	-	-	-	€1.01			-	-	
Thurles RWSS Contracts No 1		-	-	-	-				-	-	
		-	-	-	-				-	-	
Development Management		-	-	-	-				-	-	
		-	-	-	-				-	-	
D01 Forward Planning		-	-	-	-	€1.03			-	-	
D02 Development Management		-	-	-	-	€1.80			-	-	
D03 Enforcement		-	-	-	-	€0.96			-	-	
D05 Tourism Development and Promotion		-	-	-	-	€0.55			-	-	
D06 Community and Enterprise Function	€0.52	-	-	-	-	€3.06			-	-	
D07 Unfinished Housing Estates		-	-	-	-	€0.52			-	-	

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Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital				Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
		Capital Grant Schemes > €0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Tipperary County Council											
D09 Economic Development and Promotion	€0.73	-	-	-	-	€3.84			-	-	-
D10 Property Management		-	-	-	-	€0.52			-	-	-
D11 Heritage and Conservation Services		-	-	-	-	€0.65			-	-	-
Development Strategy Fund 2 Thurles		-	-	-	-			€0.66	-	-	-
Repair Works to Templemore Town Hall		-	-	-	-			€0.50	-	-	-
Templemore Cultural & Enterprise Centre		-	€2.81	-	-				-	-	-
Fethard Town Park		-		€5.71	-				-	-	-
Nenagh Digital Hub		-	€4.00	-	-				-	-	-
Roscrea Digital Hub		-	€1.90	-	-				-	-	-
		-	-	-	-				-	-	-
Environmental Services		-	-	-	-				-	-	-
		-	-	-	-				-	-	-
E01 Landfill Operation and Aftercare		-	-	-	-	€2.49			-	-	-
E02 Recovery & Recycling Facilities Operations		-	-	-	-	€1.67			-	-	-
E05 Litter Management		-	-	-	-	€1.31			-	-	-
E06 Street Cleaning		-	-	-	-	€1.85			-	-	-
E07 Waste Regulations, Monitoring and Enforcement		-	-	-	-	€0.00			-	-	-
E09 Maintenance of Burial Grounds		-	-	-	-	€1.60			-	-	-
E10 Safety of Structures and Places		-	-	-	-	€0.56			-	-	-
E11 Operation of Fire Service		-	-	-	-	€8.55			-	-	-
E12 Fire Prevention		-	-	-	-	€0.51			-	-	-
E13 Water Quality, Air and Noise Pollution		-	-	-	-	€0.53			-	-	-
E14 Agency & Recoupable Servicess	€0.78	-	-	-	-	€7.88			-	-	-
Donohill Landfill Rehabilitation		-	-	-	-			€1.40	-	-	-
Environmental Site Clearance - Rathcabbin Vermicomposting Site		-	-	-	-			€2.00	-	-	-
Environmental Works Landfill A - Tipperary Town Landfill		-	€1.03	-	-				-	-	-
Remediation Work at Ballaghveny landfill		-	€3.00	-	-				-	-	-
Restoration of Historic Closed Landfill Coole, Knocklofty		-	€1.03	-	-				-	-	-
Restoration of Historic Closed Landfill Convent Cross, Dundrum		-	€1.03	-	-				-	-	-
Restoration of Historic Closed Landfill Moanearla, Thurles		-	€1.03	-	-				-	-	-
Restoration of Historic Closed Landfill Britta Rd, Thurles		-	€1.03	-	-				-	-	-
Restoration of Historic Closed Landfill Connawarries, Carrick On Suir		-	€1.03	-	-				-	-	-
New Firestation - Project 1 - Cashel		-	€1.50	-	-				-	-	-
New Firestation / upgrade - Borrisokane		-	€0.60	-	-				-	-	-
Refurbishment of Templemore Fire Station Phases 1&2		-	-	-	-				-	-	€2.10

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Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Tipperary County Council											
		-	-	-	-				-	-	-
Recreation and Amenity		-	-	-	-				-	-	-
		-	-	-	-				-	-	-
F01 Leisure Facilities Operations		-	-	-	-	€3.02			-	-	-
F02 Operation of Library and Archival Service		-	-	-	-	€4.31			-	-	-
F03 Outdoor Leisure Areas Operations		-	-	-	-	€2.71			-	-	-
F04 Community Sport and Recreational Development		-	-	-	-	€0.78			-	-	-
F05 Operation of Arts Programme		-	-	-	-	€1.57			-	-	-
F06 Agency & Recoupable Services		-	-	-	-	€0.73			-	-	-
Thurles Sports Hub		-	€3.00	-	-				-	-	-
Amenity Project A - tourism project Westgate, Clonmel/museum Dowds Lane		-	-	€5.47	-				-	-	-
Playgrounds		-	€0.70	-	-				-	-	-
River Ara Walk		-	-	-	-			€0.70	-	-	-
Market Yard Tipperary Town		-	€0.55	-	-				-	-	-
Cashel Tourism & Recreation Park		-	€2.50	-	-				-	-	-
Community Grants for Facilities & Amenities		-	-	-	-		€1.00	-	-	-	-
Tipperary Town to Glen of Aherlow Greenway		-	€2.50	-	-		-	-	-	-	-
Clonmel Library Redevelopment		-	-	€9.33	-		-	-	-	-	-
Clonmel Sports Hub		-	-	€8.16	-		-	-	-	-	-
Newport Town Park		-	€1.50	-	-		-	-	-	-	-
Suir Island Amenity Park - Clonmel		-	-	€12.99	-		-	-	-	-	-
		-	-	-	-				-	-	-
Agriculture, Education, Health and Welfare		-	-	-	-				-	-	-
		-	-	-	-				-	-	-
G04 Veterinary Service		-	-	-	-	€0.87			-	-	-
G06 Agency & Recoupable Services	€0.53	-	-	-	-				-	-	-
		-	-	-	-				-	-	-
Miscellaneous Services		-	-	-	-				-	-	-
		-	-	-	-				-	-	-
H03 Administration of Rates	€1.98	-	-	-	-	€6.09			-	-	-
H09 Local Representation/Civic Leadership	€0.68	-	-	-	-	€2.66			-	-	-
H10 Motor Taxation		-	-	-	-	€1.54			-	-	-
H11 Agency & Recoupable Services		-	-	-	-	€3.79			-	-	-
IT System upgrade		-	€0.65	-	-				-	-	-
Development of Town Centre Clonmel - Regeneration of Kickham Barracks site public plaza		-	-	-	-			€6.12	-	-	-
Development of Carrick on Suir MD Offices		-	-	-	-				-	-	€2.80
Reorganisation Of Civic Offices Clonmel		-	€1.75	-	-				-	-	

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Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Local Authority Name											
Tipperary County Council											
Machinery Yard / Civic Amenity site upgrade Nenagh	-	-	€4.00	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	€9.60	€0.00	€76.74	€84.04	€0.00	€170.19	€1.00	€120.12	€0.00	€0.00	€19.96

APPENDIX 2 – Checklists of Compliance

Tipperary County Council

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 Compliant	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Requests for additional training following movement of staff.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Additional training for the sector is being requested and staff will be informed to facilitate attendance. Additional in-house briefings will be required following staff movements.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Adopted at Sector Level.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Findings have been disseminated to all sections.

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1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to the directorates for review and incorporated into the planning for future projects.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 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 passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where appropriate.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Preliminary appraisal completed.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects > €20m for 2019
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes in conjunction with Government Departments where appropriate
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approval required to enable future grant draw downs.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	N/A for 2019
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A for 2019
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Where required approval was granted.
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	

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2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project that went to tender would have had detailed specifications and timelines.
2.14 Have steps been put in place to gather performance indicator data?	2	Project leaders expected to monitor progress compared to initial targets.

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	Comment/Action Required
3.1 Were objectives clearly set out?	3	As part of the 2020 budget process and the Service Delivery Plan.
3.2 Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government and review of works programme.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Where applicable considered as part of the Budget Process.
3.4 Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No New projects at this level.
3.6 Did the business case include a section on piloting?	N/A	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	

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3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2020 Annual Budget.
3.11 Was the required approval granted?	3	Approval as part of 2020 Budget Process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Where appropriate - Shared Service commenced 2016 on 5 year pilot basis with annual review.
3.13 If outsourcing was involved were procurement rules complied with?	3	Where applicable
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?	3	National KPIs are in place for Local Government
3.15 Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government

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	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments met on regular basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
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	Staff at the appropriate level given responsibility for specific projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitored v Budgets and timelines.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of projects.
4.7 Did budgets have to be adjusted?	3	Yes adjusted where required up / down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	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.)	No	

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4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	To enable grant draw downs.
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?	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 Programme Defined as part of the Annual Budget Process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services and service delivery plans reviewed throughout the year.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
5.5 Are outcomes well defined?	3	Defined through the Annual Service Plans.
5.6 Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans have enhanced this measurement and regular reporting to Council throughout the year.
5.7 Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	As part of the Annual Budget process.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	As part of the Annual Budget process, Internal and External Audits and CE reports to Council

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5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	Data to be collected to allow for future evaluation.
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¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	6 Projects completed in 2019 – post project reviews to be completed in 2020.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	
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?	3	Reviews will be completed before the end of 2020.
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	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Recommendations have been circulated to the directorates for review and where appropriate to be incorporated for future projects.

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6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
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Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As Above
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	As Above
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As Above
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	As Above
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	As Above
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	As Above

Notes:

The scoring mechanism for the above checklists is as follows:

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

APPENDIX 3 – Internal Audits In-depth Review

Quality Assurance – In Depth Check No.1

Kickham Barracks Regeneration - Phase I

Section A: Introduction

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

Programme or Project Information	
Name	Kickham Barracks Regeneration - Phase I
Detail	The transformation of Kickham Barracks from a former military Barracks site to a civic, cultural and educational shared campus quarter
Responsible Body	Tipperary County Council
Current Status	Incurring Expenditure
Start Date	2012
End Date	On-going
Overall Cost	€6,120,000

Project Description

This project is split into two phases. On completion of both phases the result will be the transformation of Kickham Barracks from a former military barracks site to a civic, cultural and educational shared campus quarter. Kickham Barracks (a 14 acre site centrally located close to Clonmel town centre) was closed as part of a nationwide rationalisation programme by the Department of Defence in 2012. The site is under the ownership of Tipperary County Council (TCC) and a consortium of TCC, Office of Public Works, Limerick Institute of Technology, Tipperary Education Training Board, An Garda Síochána are responsible for the redevelopment of the site.

The development of the site includes a new pedestrian plaza, central square, new streets, public car parks and development of additional access points which will encourage movement through and within the site and critically integrate with the town centre. It is estimated that the regenerated Kickham Barracks will have in excess of 1,000 people on the site which will enliven the site, introduce third level education into the town centre, offer new opportunities to business and retail and open a former enclosed and largely inaccessible site to the public, generating an urban regeneration site of significant scale.

This project (Phase I) was granted funding approval through the Urban Regeneration and Development Fund (URDF) 2018 in the amount of €2,855,165. Match funding is derived from TCC land costs and a cash pledge from TCC. Further to TCC's request for additional funding for this project under the URDF, the Department of Housing, Planning and Local Government approved a further €1.1m bringing the total provisional allocation to €4,012,966 as at March 2020.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Kickham Barracks Regeneration - Phase I

Description of Programme Logic Model

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ➤ Regenerate Kickham Barracks ➤ Revitalise the heart of Clonmel's urban core ➤ Deliver a new civic space ➤ Provide a cultural and educational shared campus quarter (Phase II) ➤ Base a third level education centre in the town centre where facilities can be shared with other users (Phase II) 	<ul style="list-style-type: none"> ➤ Capital expenditure of €6,120,000 (Phase I) ➤ Master Plan and Part VIII ➤ Contractor to carry out works ➤ TCC staff -back-up support of an administrative and technical nature ➤ Collaboration among the various stakeholders 	<ul style="list-style-type: none"> ➤ Secure funding ➤ Completion of Detailed Design & Tender Documents ➤ Complete tender process ➤ Construction works ➤ Post Project Review ➤ Establish a maintenance plan and budget 	<ul style="list-style-type: none"> ➤ Regenerated Kickham Barracks site ➤ A new civic and cultural space ➤ A third level & further education centre in the town centre where facilities can be shared with other users (Phase II) 	<ul style="list-style-type: none"> ➤ Increase in footfall within the town centre, the attraction and retention of over 1,000 additional people onto this town centre site and associated economic benefits (Phase I &II) ➤ Conservation and re-use of structures of architectural significance (Phase II) ➤ Provision of a space suitable for the adult education needs of the area (Phase II)

Objectives: The overall objective of this project is to redevelop the Kickham Barracks site into an educational, cultural and civic quarter for Clonmel. The project will include a new pedestrian plaza, central square, new streets, public car parks and development of additional access points which will encourage movement through and within the site and critically integrate with the town centre. The regenerated Kickham Barracks will have in excess of 1,000 people on the site which will enliven the site, introduce third level education into the town centre, offer new opportunities to business and retail and open a former enclosed and largely inaccessible site to the public, generating an urban regeneration site of significant scale.

Inputs: For Phase I of the project to be completed it requires capital expenditure of approximately €6.1m, development of a master plan and part VIII approval, construction works to be completed and the management and oversight of the contract by TCC.

Activities: There were a number of key activities carried out to date on this project including securing the site from the Department of Defence, preparation of a master plan, securing of funding for phase I under the Urban Regeneration and Development Fund 2018, completion of detailed design & tender documents, consultation with the various stakeholders, etc. Other activities which will be carried out in order to complete this project include completion of the tender process, construction works, contract management, evaluation report, post project review, establish a maintenance plan and budget etc.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project are for a regenerated Kickham Barracks site, a new civic and cultural space and a third level education centre in the town centre where facilities can be shared with other users.

Outcomes: The envisaged outcomes of the project are a regenerated town centre which will attract and retain over 1,000 additional people on the site, a space suitable for adult education provision and the conservation and re-use of structures of architectural significance.

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

The following section tracks the Kickham Barracks Regeneration- Phase 1 from inception to conclusion in terms of major project/programme milestones

March 2012	Kickham Barracks (a 14 acre site centrally located close to Clonmel town centre) was closed as part of a nationwide rationalisation programme by the Department of Defence (DOD).
Nov 2012	Implementation Plan for Kickham Barracks drafted setting out the vision for the project and the broad principles of agreement.
2013	Tipperary ETB reached an agreement with the DOD to rent some buildings on the Kickham Barracks site
2014	Design Team appointed - Seán Harrington Architects
2014	A master plan for the development of the entire site was commissioned in 2014.
April 2015	The master plan was completed in 2015 by Sean Harrington & Associates, Architects
June 2015	TCC formally commenced a Part VIII procedure for the construction of the public/common areas
2016	Tipperary County Council purchased the entire former barracks site from the Department of Defence. Tipperary ETB continues to use many of the buildings on the site on licence from Tipperary County Council since the site was purchased by the County Council
June 2018	Deloitte engaged to carry out a Funding and Annual Cost Assessment
Sept 2018	Application Form for the Urban Regeneration and Development Fund 2018 submitted for "Clonmel 2030 Transformational Regeneration"

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Nov 2018	TCC formally commenced a Part VIII procedure for the development of a public car park on the site
Nov 2018	Department of Housing, Planning and Local Government (Department) report detailing successful applications - Kickham Barracks Phase I included
March 2019	Process commenced and tender was published on e-Tenders web site on 7th March 2019 for the provision of Consultancy Services for Design, Procurement and Project Management of Public Realm Works and a Carpark at Kickham Barracks
May 2019	Consultants appointed for the Design, Procurement and Project Management of Public Realm Works and a Carpark at Kickham Barracks
Up to Dec 2019	Consultants progressing design and preparing tender documents

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
1. Masterplan for Kickham Barracks	A master plan for the site which analysed the various site features, opportunities and constraint
2. Part VIII for Kickham Barracks - Public Realm Works	Chief Executive’s Report - Part VIII Development Kickham Barracks-Public Realm Works
3. Part VIII for Kickham Barracks - Car Park	Chief Executive’s Report - Part VIII Development, Kickham Barracks Proposed Car Park
4. Urban Regeneration and Development Fund application form together with ‘Clonmel 2030’ report	Outlines the proposals for ‘Clonmel 2030 Transformational Regeneration’ which details four projects for developing the town of Clonmel
5. Department Report, Nov 2018, detailing successful URDF applications	Department approval for the two ‘Category A’ projects in the URDF application
6. Kickham Barracks Implementations and Principles Plan	Sets out a clear and shared vision for the site development

7. Funding and Annual Cost Assessment for Kickham Barracks – Phase II	Evaluation of the potential financial delivery vehicles for Phase II of the development
8. A Case for Co-location: TETB and LIT Tipperary	Sets out the rationale for this co-location of TETB and LIT to the Kickham Barracks site
9. Cost Benefit Analysis Report, Aecom	Financial Appraisal Calculations were prepared by Aecom in line with the Public Spending Code
10. Tender Documents for provision of Consultancy Services for Design, Procurement and Project Management of Public Realm Works and a Carpark at Kickham Barracks	Tender documents including Tender Assessment Report May 2019

Key Document 1: Masterplan for Kickham Barracks

The master-plan was prepared by the design team, Seán Harrington Architects, and is a synthesis of significant research and consultation since their appointment to this project in July 2014. In preparing the master plan, they analysed the various site features, opportunities and constraints. This has included an appraisal of the significance of all structures; a review of parking, access and permeability; an analysis of site services; and a detailed study of the flood risk implications, phasing proposals for the proposed works; a risk assessment of the proposed works; and proposals to demonstrate how the aims and ambitions of each of the stakeholders can be provided for within the master plan.

Key Document 2: Part VIII for Kickham Barracks- Public Realm Works

In June 2015 TCC formally commenced a Part VIII procedure for the construction of the public/common areas including improved vehicular access arrangements, two new plaza's, new streets, including footpaths and car parking, additional pedestrian access points, landscaping and boundary treatment, services and utilities etc required to support the future development of the site and adjoining lands. Minutes of the Council meeting on the 12th October 2015 show that the elected members decided to proceed with the development as proposed subject to the recommendations made in the Managers Report.

Key Document 3: Part VIII for Kickham Barracks - Car Park

Chief Executives' Part VIII report sets out the nature and extent of the proposed development and the principle features of the carpark on an old factory site immediately east of Kickham Barracks. The proposed carpark will provide an additional 120 spaces to Clonmels public car park stock.

Key Document 4: Urban Regeneration and Development Fund application form together with 'Clonmel 2030' report

Application for funding under the Urban Regeneration and Development Fund 2018. This document with its attached report 'Clonmel 2030' details four principal projects identified to develop a multi-dimensional Public/private/community partnership for Clonmel which would regenerate and create a new role for the town. One of these projects was the regeneration of the Kickham Barracks site. Tipperary County Council were identified as the "lead partner" on the URDF Application form.

Key Document 5: URDF Successful Applications

Correspondence from the Department of Housing, Planning and Local Government (Department) in November 2018 details approval in principal of the Kickham Barracks Regeneration-Phase I URDF application.

Key Document 6: Kickham Barracks Implementations and Principles Plan

This document from 2012 sets out a clear and shared vision for the site development. It is an overarching implementation plan to ensure that the future development of the site is comprehensive, timely and meets the needs of Clonmel Town.

Key Document 7: Funding and Annual Cost Assessment for Kickham Barracks – Phase II

Deloitte were commissioned to prepare a Funding and Annual Cost Assessment for Kickham Barracks – Phase II including an evaluation of the potential financial delivery vehicles for the development.

Key Document 8: A Case for Co-location: TETB and LIT Tipperary

This document sets out the rationale for this co-location of TETB and LIT to the Kickham Barracks site. It indicates that the "co-location will allow for:

- a smooth pathway for students from Further Education and Training (FET) to Higher Education (HE) with the learner as the beneficiary;
- enable an aligning of programmes, supports and course provision across FET and HE;
- developing closer relationships between the LIT and TETB managers;
- supporting the national Access and Transition agenda with regard to progression between the FET and HE and
- collaboration with regard to physical infrastructure.

Key Document 9 : Cost Benefit Analysis Report, Aecom

Financial Appraisal Calculations were prepared by Aecom in line with the Public Spending Code

Key Document 10: Tender Documents

Tender Documents for provision of Consultancy Services for Design, Procurement and Project Management of Public Realm Works and a Carpark at Kickham Barracks included request for tenders, evaluation report etc. The provision of consultancy services was procured by means of an OPEN contract tender procedure. The tender was published on e-Tenders web site on 7th March 2019. The estimated value of the work was above the EU threshold for a services contract therefore the contract notice was published on the Official Journal of the European Union. The latest date for receipt of submissions was set as 4:00pm, Thursday 11th April, 2019. Internal Audit reviewed the tender documents in particular the Tender Assessment Report from May 2019.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Kickham Barracks Regeneration - Phase I. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Rationale for the Proposal	To confirm how and why the project proceeded	Yes - on file
Masterplan/Business Case	To evaluate compliance with the Public Spending Code requirements for Capital Projects	Yes - on file
Expenditure Reports	To show expenditure on the projects and the grants/funding received from the Department	Yes- available on the Financial Management System
Tender Documents and Evaluation Reports	To ensure procurement of Design Team completed in-line with National/EU procurement guidelines.	Yes - on file
Correspondence between TCC and the Department	To establish/verify level of funding to date	Yes - on file

Data Availability and Proposed Next Steps

It is the opinion of Internal Audit that Tipperary County Council are collecting relevant data that will enable future evaluation of this project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Kickham Barracks Regeneration - Phase I based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Internal Audit are satisfied that the project objective was clearly defined and that the needs that were to be met were outlined. Various options/alternatives appear to have been considered as part of the project appraisal. Internal audit also noted that management oversight and monitoring is evident as the project moves towards implementation and thus concluded that there is satisfactory compliance to date with the requirements of the Public Spending Code in relation to this project.

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

It is the opinion of Internal Audit that Tipperary County Council are collecting relevant data at this stage of the project which would enable future evaluation of same.

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

There are no recommendations arising from the review of compliance in this case.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Kickham Barracks Regeneration - Phase I

Summary of In-Depth Check

The objective of this project is to redevelop the Kickham Barracks site into an educational, cultural and civic quarter for Clonmel. The files in respect of the appraisal and preliminary stages of this project present a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Quality Assurance – In Depth Check No.2
Clonmel Regional Sports Hub

Section A: Introduction

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

Programme or Project Information	
Name	Clonmel Regional Sports Hub
Detail	Development of a regional sports hub providing shared facilities for clubs, schools, public, etc. at the existing Limerick Institute of Technology Campus on the Frank Drohan Road in Clonmel
Responsible Body	Tipperary County Council – Lead Partner
Current Status	Being Considered
Start Date	Initial concept - 2015
End Date	December 2021
Overall Cost	€8,162,174

Project Description

The provision of a Regional Sports hub is part of an overall plan 'Clonmel 2030 Transformational Regeneration' which is a multi-dimensional, public/private/community partnership.

The existing Limerick Institute of Technology (LIT) campus on the Frank Drohan Road in Clonmel will be developed as a top class regional sports hub providing shared facilities for local and regional clubs, schools, groups and the public, and will address a deficit in the town.

It will accommodate a 400m athletics track, a pavilion building for training and storage, a cycling trails track, playground, skate park and a perimeter walkway/running/cycling track.

This is a result of a multi-faceted partnership between Tipperary County Council (TCC), Limerick Institute of Technology, local sports clubs and private enterprise working together to deliver services for the benefit of all.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Clonmel Regional Sports Hub.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ➤ To provide a regional sports hub with shared facilities for use by clubs, schools, etc. ➤ To contribute towards making Clonmel and environs the best place to live and engage in sport and recreation ➤ To help retain and attract investment from business/ multinationals in the area ➤ To invest in Clonmel as a destination of sporting excellence ➤ To provide the opportunity to hold sporting and non-sporting events 	<ul style="list-style-type: none"> ➤ Capital funding of €8,162,174 ➤ Stakeholders - TCC, LIT and local sports clubs/businesses ➤ Contractor to carry out works ➤ Project Implementation Team 	<ul style="list-style-type: none"> ➤ Management structures to be agreed and signed off ➤ Secure funding ➤ Agree a detailed design ➤ Procurement of Construction Contractors ➤ Construction Phase ➤ Completion of development to handover ➤ Evaluation Report ➤ Post Project Review 	<ul style="list-style-type: none"> ➤ 400m athletics track ➤ Cycling tracks/trail ➤ Playground ➤ Skate park ➤ Perimeter walking/running / cycling track ➤ Pavilion building for training/storage 	<ul style="list-style-type: none"> ➤ Shared state of the art sports and recreational facility ➤ Promotion of sport with wellbeing benefits ➤ Retain and attract families and investment to the area. ➤ Provision of a number of jobs at the operational stage ➤ Provision of a number of jobs during the construction stage

Description of Programme Logic Model

Objectives:

The overall objective of this project is to provide state of the art sports facilities for the town and region to meet the requirements of existing clubs and citizens and the need to improve the attractiveness of Clonmel as a place to live, work and invest.

Inputs:

The primary input of this project is capital funding of €8,162,174 provided through funding applied for under the Urban Regeneration and Development Fund (URDF) 2018 (€5,320,158) and match funding from Tipperary County Council of €2,310,000 in respect of land value and contributions from local sports clubs/businesses of €505,000. LIT are acting in partnership with TCC on this project.

Activities:

To date the key activities that have been carried out in respect of this project are:

- Draft facilities agreement regarding the transfer/lease of land has been prepared, yet to be signed.
- Securing of funding approval under the Urban Regeneration and Development Fund 2018.
- The completion of the tender process for the appointment of a Single Point Design Team.
- The completion of detailed design and tender documents for the appointment of a contractor.

Outputs:

Having carried out the identified activities using the inputs, the outputs of the project are for a Regional Sports hub which includes: An athletics track, cycling trails track, playground, walking/jogging/cycling track and skateboard park.

Outcomes:

The envisaged outcomes of the project are to provide sports facilities to meet an identified deficit in the recreational facilities in the town and region. It will provide facilities that will cater for hosting sporting events and will be an asset for local industry in retaining and attracting new talent.

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

The following section tracks the Clonmel Regional Sports Hub from inception to conclusion in terms of major project/programme milestones

2015	Multinationals requested meeting to discuss alternatives to Dr. Pat O’Callaghan facility (planning permission had been received to build an athletics track at this location in 2014) as they had significant membership in local athletics and cycling club – a possible Sports Hub initiative at LIT lands was considered.
July 2015	Meeting of Delegation of sports clubs and Industry with Tipperary County Council – support given for initiative
Jul 2016	Part VIII Report on Clonmel Sports Hub presented at Council Meeting
Jul 2017	LIT met with steering group and outlined a strategy that would allow the development progress .
Feb 2018	Draft Facilities Agreement drawn up with LIT to allow progression .
Sept 2018	Application for URDF Grant – Sports Hub included in overall ‘Clonmel Transformational Regeneration’ proposal

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Nov 2018	Department of Housing, Planning and Local Government (Department) report detailing successful applications - Clonmel Sports Hub was included
Feb 2019	Tenders sought for Single Point Design Team
May 2019	Appointment of Kenneth Hennessy Architects Ltd.
Aug 2019	Stage 1 Preliminary Design
Oct 2019	TCC apply to the Department for increase in URDF allocation to undertake the project in totality in one phase
Dec 19	Department approval to TCC's Oct 2019 request for an increase in allocation



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Clonmel Regional Sports Hub.

Project/Programme Key Documents	
Title	Details
Clonmel Regional Sports Hub Business Plan Proposal	Business plan detailing background to proposal – the deficit in area of sporting facilities and the coming together of industry and sports clubs with a plan for shared facility.
Part VIII Report	Minutes of Council meeting where Chief Executive report was discussed and adopted.
Draft Facilities Agreement	Draft agreement outlining lease agreement of property and maintenance/operating conditions of facility on completion of the project.
Urban Regeneration and Development Fund application form together with 'Clonmel 2030' report	Outlines the proposals for 'Clonmel 2030 Transformational Regeneration' which details four projects for developing the town of Clonmel.
Department Report, Nov 2018, detailing successful URDF applications	Department approval for the two 'Category A' projects in the URDF application.
Tender Documents for provision of Single Point Design Team Services	LIT acting in partnership with TCC invited tenders for appointment of Single Point Design Team – Evaluation of

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	tenders form – Acceptance of tender letter.
Minutes of Client/Design Team Meetings	Reported progress on project design
Stage 1 – Preliminary Design Report of 7/8/19	Report with preliminary cost estimates of works to be undertaken in one phase or in two phases.
Letter from TCC to Department in October 2019 requesting extra funding	Requesting increased funding from Department as a number of cost elements were underestimated at application stage
Letter from Department to TCC in December 2019 approving increased funding	URDF approved provisional funding of €5,320,158 for sports hub

Key Document 1: ‘Clonmel Regional Sports Hub – Business Plan proposal’.

This report details the project objectives, the background to the decision to provide a sports hub in the town, on LIT lands. It details the sports clubs needs, meetings with industry representatives, SWOT analysis, and a needs analysis carried out by the Sports Partnership. It also sets out what actions are required to progress the proposal.

Key Document 2: Minutes of Council Meeting and Resolution adopting Chief Executive Report with regard to the Clonmel Sports Hub –obtaining Part VIII planning permission for development.

Key Document 3: Draft Facilities Agreement. This is a Draft Agreement between LIT and TCC detailing terms of lease agreement for LIT lands to Tipperary County Council and maintenance/operating conditions for the project on completion.

Key Document 4: Application for funding under the Urban Regeneration and Development Fund 2018. This document with attached report ‘Clonmel 2030’ details four principal projects identified to develop a multi-dimensional

Public/private/community partnership for Clonmel which would regenerate and create a new role for the town. One of these projects was the development of the Clonmel Regional Sports Hub. Tipperary County Council were identified as the "lead partner" on the URDF Application form.

Key Document 5: URDF Successful Applications – Nov 2018. This report details approval in principal to Clonmel Sports Hub project of our URDF application.

Key Document 6: Tender documents for the provision of Single Point Design Team Service. Various tender documents for the appointment of consultants for the design and project management were reviewed together with signed evaluation of tenders form.

Key Document 7: Minutes of Client/Design Team meetings. Progress meetings are held between the Design Team, TCC and LIT on a regular basis and minutes are documented and actions identified from these meetings. Any adjustments to project brief are discussed and well documented .

Key Document 8: Stage 1 Report – Preliminary Design dated 7th August 2019. Preliminary cost estimates detail increased costs of over €3 million on URDF application which were significantly underestimated. This report details the revised project brief and proposals to carry out works over two phases if deemed necessary.

Key Document 9: Letter of 15th October 2019 from TCC to the Department requesting increased funding due to under-estimation of costs in initial URDF application.

Key Document 10: Letter from the Department from December 2019 granting increased funding.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Clonmel Regional Sports Hub. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Rationale for the Proposal	To confirm how and why the project proceeded	Yes - on file
Expenditure Reports	To show expenditure on the projects and the grants/funding received from the Department	Yes- available on the Financial Management System
Tender Documents and Evaluation Reports	To ensure procurement of Design Team completed in-line with National procurement guidelines.	Yes - on file
Correspondence between TCC and the Department	To establish/verify level of funding to date	Yes - on file
Participation Levels	To establish if the objective of promoting sport is met	No
Number of sporting and non sporting events currently held in Clonmel and number of events to be held	To establish if the objective of hosting sporting and non sporting events is met	No
Amount of investment from business/ multinationals in the area	To establish if the objective of attracting new investment and retaining current investment is met.	No

Data Availability and Proposed Next Steps

It is the opinion of Internal Audit that Tipperary County Council, are collecting some relevant data that will enable future evaluation of this project. However further data will need to be gathered during the planning and implementation phase of this project in order to establish if the objectives of the project were met. Without specific data a post project evaluation will fail to reach a conclusion on whether the project demonstrates value for money and meets its defined objectives.

Specific evaluation techniques proposed to track outcomes such as surveys, focus groups, statistical analyses, before and after studies etc. should be considered at this stage of the project. A clear methodology for the collection of required data for any post project evaluation should be established. If a post project evaluation was to be carried out at a later date, data should be available to establish if the objective of "promoting sport" for example has been met. This might involve comparing data collected now with data collected after the sports hub is open and operational for some time This data might include, participation levels in athletics clubs now and after the sports hub is open and operational for some time, numbers of members in the various clubs now and after the sports hub is open etc.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Clonmel Regional Sports Hub based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Appraisal Stage

Internal Audit are satisfied that the project objectives were clearly defined and that the needs that are to be met are outlined. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making.

Implementation Stage

This project involves a multi-faceted partnership between TCC, LIT, local sports clubs and private enterprise working together to deliver services for the benefit of all. TCC were the "lead partner" identified on the URDF Application Form in 2018. TCC are the body who have been granted the funding and who make the claims to the department to draw down this funding. Internal Audit are advised that LIT are now managing the project (as development is taking place on their lands) and are responsible for procurement, contract management etc. LIT incur the costs and provide evidence of the costs to TCC. TCC pay LIT for all vouched eligible expenditure already incurred and paid for and then subsequently apply to the Department to draw down funding for these capital costs associated with the project. As part of the grant claim form, TCC certify that only "expenditure incurred in accordance with the Public Spending Code" is being recouped.

A memo to the file should be drafted which clearly identifies the roles and responsibilities of the various partners, specifically TCC and LIT. This document should set out who is responsible for managing the various aspects of the project, how funding would be drawn down, who would manage procurement, who would award the contracts, who would sit on the evaluation teams for those tenders, who was the contracting authority, etc.

In addition the Approval-In-Principle URDF funding support letter to Tipperary County Council from the Department of Housing, Planning and Local Government states the following:

“Management and Oversight

It will be the responsibility of Tipperary County Council to exercise appropriate cost control and to deliver the project in full compliance with the Public Spending Code (PSC) and in respect of Capital Works such as construction projects, with the Capital Works Management Framework (CWMF) . Failure to comply will result in the withdrawal of URDF funding support.”

Assurance may need to be sought by TCC from LIT that expenditure is being incurred and the project is being delivered in accordance with the principles of the URDF, CWMF and the Public Spending Code.

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

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

However specific evaluation techniques proposed to track outcomes such as surveys, focus groups, statistical analyses, before and after studies etc. should be considered at this stage of the project. A clear methodology for the collection of required data for any post project evaluation should be established. If a post project evaluation was to be carried out at a later date, data should be available to establish if the objective of "promoting sport" for example has been met. This might involve comparing data collected now with data collected after the sports hub is open and operational for some time This data might include, participation levels in athletics clubs now and after the sports hub is open and operational for some time, numbers of members in the various clubs now and after the sports hub is open etc.

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

The original estimated costs associated with this project were less than €5m, however due to under-estimation of costs in the initial URDF application the costs increased to more than €5m. The total estimated cost of this project is currently €8,162,174.

The public spending code sets out the scale of appraisal required for capital projects. The code states that projects should be appraised carefully and that the resources spent on appraisal should be commensurate to the cost of the project and the degree of complexity of the issues involved. The thresholds and methodologies for appraisal set out in the PSC indicate that projects between €5 million and €20 million should be subject to preliminary and detailed appraisal, which includes, at a minimum a Multi-Criteria Analysis (MCA). On this project a MCA was not completed. Internal Audit recommend that Management consider the scale of appraisal required for all capital projects and ensure that the scale of the appraisal is in line with the requirements of the Public Spending Code.

When reviewing key documents relating to this project, Internal Audit noted that a Facilities Agreement between LIT and TCC detailing terms of lease agreement for LIT lands to TCC and maintenance/operating conditions for the project on completion had been drafted in February 2018. This agreement has yet to be signed by the two parties. Internal Audit recommend that this agreement is finalised and signed before any works commence.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Clonmel Regional Sports Hub.

Summary of In-Depth Check

The provision of a Regional Sports hub is part of an overall plan 'Clonmel 2030 Transformational Regeneration' which is a multi-dimensional, public/private/community partnership. The site will be developed as a top class regional sports hub providing shared facilities for local and regional clubs, schools, groups and the public, and will address a deficit in the town.

The overall objective of this project is to provide state of the art sports facilities for the town and region to meet the requirements of existing clubs and citizens and the need to improve the attractiveness of Clonmel as a place to live, work and invest.

Internal Audit are satisfied that the project objectives were clearly defined and that the needs that are to be met are outlined. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making. Internal Audit recommend that TCC:

1. Draft a memo which clearly identifies the roles and responsibilities of the various partners, specifically TCC and LIT. TCC need to ensure that expenditure is being incurred in accordance with the principles of the URDF and the Public Spending Code. Assurance may need to be sought by TCC from LIT that expenditure is being incurred and the project is being delivered in accordance with the principles of the URDF, CWMF and the Public Spending Code.

2. Address any data gaps so that a post project evaluation could take place at a later date.
3. Consider the scale of appraisal required for all capital projects and ensure that the scale of the appraisal is in line with the requirements of the Public Spending Code.
4. Ensure that the facilities agreement between LIT and TCC is finalised and signed before any works commence.

Management Response

1. (a) The Facilities Agreement (which is in draft format) governs the delivery and operational phases of the project. To supplement this, a memo will now be placed on file identifying the roles/responsibilities of the main project partners, specifically TCC and LIT, in terms of managing the various aspects of the project.

(b) Assurance has already been sought by TCC from LIT in respect of expenditure recouped to date. Going forward, future invoices from LIT will require to be confirmed/certified as:

relating solely to the Regional Sports Hub project approved for URDF support;

being in respect of vouched expenditure incurred by LIT;

having been the subject of an appropriate procurement process by LIT; and

having been incurred in accordance with the provisions of the Public Spending Code.

2. Work on data gathering will be undertaken once the construction phase begins so that a post project evaluation can take place at a later date (example of data will be membership levels in the various clubs involved, etc).
3. A multi-criteria analysis was not carried out as the original project estimate was <€5m. The overall URDF application form and accompanying document submitted to the Department in September 2018 contained

many elements of what would be seen in a dedicated appraisal report, for example Need/Rationale, Outcomes, Financial Appraisal, Viability, etc. It is worth noting that the application process was amended by the Department for the URDF Round 2 Call in 2020 to more coherently accord with PSC appraisal requirements, for example, the completed application form now represents the PSC's Strategic Assessment stage.

4. Work on finalising the Facilities Agreement between LIT and TCC continues and it will be signed before construction works commence.

Quality Assurance – In Depth Check No.3
Cashel Fire Station

Section A: Introduction

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

Programme or Project Information	
Name	New Fire Station in Cashel
Detail	Development of a new fire station in Cashel
Responsible Body	Tipperary County Council
Current Status	Expenditure being incurred
Start Date	Initial concept - July 2006
End Date	2023
Overall Cost	€1,500,000

Project Description

This project involves the provision of a new three bay fire station, drill tower, service yard and associated boundary wall, fencing and gateway to yard and parking at Wallers Lot, Cashel. The existing two bay fire station is currently located on a confined site in a town centre which is considered no longer fit for purpose on a number of grounds including, location and accessibility of current site, the age and condition of the building and lack of training facilities. Tipperary County Council (TCC) have identified a more suitable location at Wallers Lot, Cashel for the proposed construction of a new 3 Bay Fire Station with appropriate ancillary accommodation and associated training yard with a drill tower.

Once final agreement with the Department of Environment, Community and Local Government (Department) has been reached on the scope and design of the new station, a tender will be run and construction will commence. It is hoped that construction will be underway before the year-end 2020.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Cashel Fire Station.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ➤ To facilitate the speedy response of a fire brigade to incidents ➤ To facilitate the emergency turn-out of the fire brigade ➤ To provide appropriate facilities for fire brigade personnel, commensurate with the level of fire brigade activity. ➤ To facilitate routine testing and maintenance of appliances and equipment. ➤ To facilitate ongoing training of fire brigade personnel. ➤ To provide a modern facility capable of 	<ul style="list-style-type: none"> ➤ Capital funding of €1,500,000 estimate ➤ Stakeholders – Tipperary County Council and Department ➤ Contractor to carry out works ➤ Project Implementation Team 	<ul style="list-style-type: none"> ➤ Secure funding ➤ Agree a detailed design ➤ Procurement of Construction Contractors ➤ Construction Phase ➤ Contract Management ➤ Evaluation Report ➤ Post Project Review 	<ul style="list-style-type: none"> ➤ Three bay fire station ➤ Drill tower ➤ Service yard ➤ Boundary wall/fencing/gateway/parking 	<ul style="list-style-type: none"> ➤ Speedy response of Fire Brigade ➤ Accommodation of fire brigade appliances and equipment. ➤ Appropriate facilities for fire brigade personnel ➤ Appropriate facilities for routine testing and maintenance of appliances and equipment. ➤ Appropriate facilities for training fire brigade personnel. ➤ Environmentally sustainable technology to minimize building running costs re

<p>meeting the current operational needs of its fire fighters.</p> <ul style="list-style-type: none"> ➤ Maximise environmentally sustainable technologies as a means to minimize building running costs in terms of heating, lighting, water usage and CO₂ emissions. ➤ To provide a fire station with an expected functional life of 40 years 				<p>heating, lighting, water usage and co2 emissions</p> <ul style="list-style-type: none"> ➤ A facility with a functional life of 40 years
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Description of Programme Logic Model

Objectives:

The overall objective of this project is to provide a Fire Station which facilitates the speedy response of a fire brigade to incidents, which facilitates routine testing and maintenance of appliances and equipment and which also facilitates ongoing training of personnel.

Inputs:

The primary input of this project is capital funding of €1,050,000 which has been approved in principal by the Dept Housing, Planning and Local Government.

Activities:

To date the key activities that have been carried out in respect of this project are:

- Securing approval in principal from the Department to construct new Fire Station in Cashel
- The completion of the tender process and the appointment of Design Consultancy Services.
- Planning Part VIII Chief Executives Report adopted by Council.
- Preparation of the detailed design and tender documents for the appointment of a contractor

Outputs:

Having carried out the identified activities using the inputs, the outputs of the project are for a new three bay fire station, drill tower, service yard and associated boundary wall, fencing and gateway to yard and parking at Wallers Lot, Cashel.

Outcomes:

The envisaged outcome of the project is to provide a modern three bay fire station facility in Cashel capable of meeting the current operational needs of its fire fighters which will ensure the speedy response of fire brigade to incidents, will facilitate routine testing and maintenance of appliances and equipment and also the ongoing training of fire brigade personnel.

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

The following section tracks the new Cashel Fire Station to conclusion in terms of major project/programme milestones

2006	Initial project concept (South Tipperary County Council)
Feb 2016	Approval in principal to Tipperary County Council from Dept for new Fire Station
Aug 2017	Tenders sought for Design Team
July 2018	Department approval to appoint successful Design Team
Aug 2018	EML architects - Design Team appointed
2019	On-going work by the design team and TCC regarding the preparation of the detailed design and tender documents for the appointment of a contractor
January 2020	Part VIII Report on new Cashel Fire Station adopted at Council Meeting

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cashel Fire Station

Project/Programme Key Documents	
Title	Details
Letter from Department to TCC giving approval in principal to the new station	Letter of 1 st February 2016 to Chief Fire Officer announcing approval of €40m programme of construction of 26 fire stations for five year period 2016-2020 – to include Cashel Fire Station
Tender Documents for provision of Design Consultancy Services	Tenders invited for provision of design consultancy services
Tender Evaluation Report – Dec 2017	Signed Tender Evaluation Report on tenders received dated Dec 2017
Dept approval to appoint Design consultants – 23 July 2018	Letter from Department giving approval to appoint Design Consultants to proceed with drawing up plans.
Part VIII Report	Chief Executive’s Part VIII Report - Dec 2019 and Council resolution at meeting of 27 th January 2020

Key Document 1: Letter from the Department to TCC on 1st February 2016. This letter announced approval for a €40m programme of construction/refurbishment of 26 fire stations for the five year period '2016-2020'. A new station at Cashel was included as part of this programme.

Key Document 2: Tender documents for the provision of Design Consultancy Services. Various tender documents for the appointment of consultants for the design and project management were reviewed.

Key Document 3: Review of the evaluation of tenders report and scoring of tenders which was signed by the tender evaluation committee. The Senior Assistant Chief Fire Officer's Tender report of 11th December 2017 fully documents the tender process undertaken.

Key Document 4: Letter from the Department on 23rd July 2018 granting approval for the appointment of Design Consultancy Services.

Key Document 5: Chief Executive's Report on Part VIII planning permission presented at Council Meeting of 27th January 2020.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Clonmel Regional Sports Hub. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Rationale for the Proposal	To confirm how and why the project progressed	Yes - on file
Expenditure Reports	To show expenditure on the projects and the grants/funding received from the Department	Yes- available on the Financial Management System
Tender Documents and Evaluation Reports	Ensure procurement of Design Team completed in-line with National procurement guidelines.	Yes - on file
Correspondence between TCC and the Department	To establish/verify level of funding to date	Yes - on file
Statistics relating to incidents, road traffic accidents etc. and response times to same in respect of Tipperary Fire Service and Cashel Station	To assess the number of incidents and the response times from the existing station in order to compare with the new station once operational.	Yes

Data Availability and Proposed Next Steps

It is the opinion of Internal Audit that Tipperary County Council are collecting relevant data that will enable future evaluation of this project.

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Internal Audit are satisfied that the project objectives were clearly defined and that the needs that are to be met are outlined. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making.

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

It is the opinion of Internal Audit that Tipperary County Council are collecting relevant data at this stage of the project which would enable future evaluation of same.

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

There are no recommendations arising from the review of compliance in this case

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Cashel Fire Station

Summary of In-Depth Check

The objective of this project is to provide a fit for purpose fire station to allow for the speedy response of a fire brigade to incidents. The files in respect of the appraisal and preliminary stages of this project present a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the principles of the Public Spending Code.

Quality Assurance – In Depth Check No. 4
Tipperary Town/Aherlow Greenway

Section A: Introduction

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

Programme or Project Information	
Name	Tipperary Town to Glen of Aherlow Greenway
Detail	Development of a walking/cycle path linking Limerick Junction/Tipperary Town to the Glen of Aherlow
Responsible Body	Tipperary County Council
Current Status	Expenditure being considered
Start Date	Initial concept - 2017
End Date	N/A
Overall Cost	€2,500,000

Project Description

This project is "being considered" since 2017. The project objectives have not yet been defined although some initial appraisal work has been undertaken.

This project involves the development of a walking/cycle path linking Tipperary Town to the Glen of Aherlow. The project is being progressed by the Glen of Aherlow Walking Group in conjunction with Tipperary Chamber of Commerce, South Tipperary Development Company and with the support of Tipperary County Council. This project proposes to link with another recreational and amenity capital project, The River Ara Walkway project.

The proposal is still in the early stages but it's anticipated it would draw more tourists into the town of Tipperary and the Glen of Aherlow area.

A Steering Group made up of representative from the above partners was established in 2017. This group is currently working on investigating the feasibility of the development of a Greenway connecting Tipperary Town to the

forest walks in the Glen of Aherlow. It is envisaged that the route will link an Aherlow Greenway to Tipperary town, running through local Coillte forests and farmland, up to the Christ the King monument.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Tipperary/Aherlow Greenway

Objectives	Inputs	Activities	Outputs	Outcomes
➤ Not yet defined	N/A	N/A	N/A	N/A

Description of Programme Logic Model

Objectives: Not yet defined

Inputs: N/A

Activities: N/A

Outputs: N/A

Outcomes: N/A

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

The following section tracks the Tipperary/Aherlow Greenway from inception to conclusion in terms of major project/programme milestones

2017	Initial concept
November 2017	Steering Group established of the various partners
2018	Steering Group continued to meet to consider the project – at discussion stage
2019	Linked projects, River Ara Walkway/Carpark at Glencushabinná, progressed Steering Group continued to meet to consider the Greenway project – as at end of 2019 still considering feasibility of such a project.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Tipperary/Aherlow Greenway.

Project/Programme Key Documents	
Title	Details
Minutes of Meetings	Minutes of Meetings of Tipperary/Aherlow Greenway Steering Group

Key Document 1: Minutes of Meeting.

Internal Audit reviewed the minutes of meetings of the Tipperary/Aherlow Greenway Steering Group. A number of meeting took place from 2017 through to 2019. The meetings were attending by representative from the various partners and action items were identified following on from those meetings.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
N/A	N/A	N/A

As this proposal is at a very early stage, it has not yet been established what appropriate data should be captured in order for a future evaluation of the project. Once the objectives, inputs, activities, outputs, outcomes have been established, TCC will need to ensure that specific data is available to ensure a post project evaluation can be carried out. This data would aid a post project evaluation to determine whether or not the project demonstrates value for money and meets its defined objectives.

Data Availability and Proposed Next Steps

Internal Audit noted that appropriate data will need to be gathered during the planning and implementation phase of this project in order to establish if the objectives of the project, once identified, are met. Internal Audit met with the Project Owner and advised of the requirements of the Public Spending Code, particularly in relation to data availability for any future evaluation.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Tipperary/Aherlow Greenway based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Appraisal Stage

This project is at a very early stage with an appraisal/feasibility study yet to be undertaken. Only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code and with regard to this work the project appears to comply with the broad principles of the code.

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

N/A - As this proposal is at a very early stage, it has not yet been established what appropriate data should be captured in order for a future evaluation of the project.

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

N/A- appraisal stage not yet completed.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Tipperary/Aherlow Greenway.

Summary of In-Depth Check

This project is "being considered" since 2017. The project objectives have not yet been defined although some initial appraisal work has been undertaken. As the project is still at an early stage, only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code. Based on the preliminary work carried out to date this project complies with the broad principles of the Public Spending Code. Internal Audit may decide to revisit this project as part of future Quality Assurance Step 4 reviews should the project progress after an appraisal have been completed.

Internal Audit reminded the Project Owner of the requirements of the Public Spending Code and the need for compliance with same.

**Quality Assurance – In Depth Check No. 5
Administration of Homeless Service**

Section A: Introduction

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

Programme or Project Information	
Name	Administration of Homeless Service
Detail	The aim of this service is to reduce the need for the use of emergency accommodation to meet the needs of those presenting as homeless
Responsible Body	Tipperary County Council(TCC)
Current Status	Revenue expenditure being incurred
Start Date	Ongoing
End Date	Ongoing
Overall Cost	€1,066,810

Project Description:

The administration of the homeless service provided by TCC is managed by the Housing section. The total expenditure for 2019 was €1,066,810 for the administration of the service. Total expenditure in 2019 increased by €239,538 or 28% from €827,272 in 2018.

Tipperary County Council completed a review of the adequacy of the current homeless services in Tipperary in 2018/2019. The challenges and opportunities from the review were outlined in a report 'Review of Homeless Service' presented to council in February 2019. As a result of this review, the service provision was reconfigured with a key focus on homeless prevention. Funding for additional resources was secured from the Department which led to the introduction of the following new services:

- HAP Placefinder Service
- 2 number Homeless prevention Officers
- Housing First Model

The aim of the service is to reduce the need for the use of emergency accommodation to meet the needs of those presenting as homeless by using the above services in addition to normal services such as tenancy sustainment services and mediation services.

Tipperary is situated within two different regions for administration, supports and funding of homeless services, they are the South East Region and Mid West Region. In order to implement the strategic objectives of the two regional plans it was decided to establish two action teams, one in Clonmel and one in Nenagh to deliver a seamless service across the county. The key objective of the two Homeless Action Teams (HAT) is to identify the most appropriate service support to deliver in conjunction with other support service providers e.g.: Department of

Social Protection (DSP), Health Service Executive (HSE), Approved Housing Bodies (AHB's) and Tusla.

The teams aim to ensure a holistic solution to the housing needs of the most vulnerable clients by providing the required wrap around services. The following tables sets out the breakdown of the expenditure incurred in 2019 for the administration of the homeless service:

2019	
Breakdown of expenditure - Administration of Homeless Service	€
Homeless Persons B&B Accommodation	720,282
Agency Health Boards	189,065
Salaries & PRSI	94,609
Overhead Allocation	52,109
Travel and Subsistence	10,192
Miscellaneous	553
Total	1,066,810

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Administration of the Homeless Service Programme

Description of Programme Logic Model

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ➤ Holistic solution to the housing needs of the most vulnerable clients by providing the required wrap around services. ➤ Reduce the need for the use of emergency accommodation to meet the needs of those presenting as homeless 	<ul style="list-style-type: none"> ➤ Funding- Revenue expenditure ➤ Administration/Housing staff of TCC ➤ Staff of other agencies ➤ IT systems for recording data ➤ Management and Governance Structures ➤ Supply of emergency accommodation 	<ul style="list-style-type: none"> ➤ Manage budgets and timely recoupment of expenditure ➤ On-going work of the HAP finder and HAT teams including: ➤ Identify and support the most appropriate actions and care plan ➤ Review the implementation and effectiveness of the objectives which are set out in the plan ➤ Develop and work with other agencies to implement local preventative strategies 	<ul style="list-style-type: none"> ➤ Less number of individuals and families depending on emergency accommodation ➤ Increased number of clients finding permanent accommodation in the private rental sector ➤ More permanent supported accommodation for complex cases 	<ul style="list-style-type: none"> ➤ Housing stability for individuals and families experiencing homelessness ➤ End street homelessness and the use of emergency accommodation as a social housing support

Objectives:

The overall objective of the service is to reduce the need for the use of emergency accommodation to meet the needs of those presenting as homeless.

Inputs:

The primary inputs of the service are staff- both administrative, HAP finders, homeless prevention officers and members of the Homeless Action Teams who are responsible for implementing a standardised approach to care and case management in respect of those clients presenting as homeless. Funding, IT systems for capturing data, supply of emergency accommodation are also essential to operate the service.

Activities:

Staff of the Housing Section manage the homeless service budget and timely recoupment of expenditure. HAP finders assist those presenting as homeless or at risk of becoming homeless to find permanent private rented accommodation. Members of the HAT work with those presenting as homeless or at risk of becoming homeless to identify and support the most appropriate actions and care plan and review the implementation and effectiveness of the objectives which are set out in the plan. They work with other agencies to implement local preventative strategies.

Outputs:


The outputs of the programme are more permanent supported accommodation solutions for complex cases. As a result of the work of the HAP finders, HAT team members, housing staff and the reconfiguration of the homeless service, there should be less number of individuals and families depending on emergency accommodation.

Outcomes:

The outcome of the programme results in housing stability for individuals and families experiencing homelessness. The on-going work of the housing section in this area aims to end street homelessness and the use of emergency accommodation as a social housing support.

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

The following section tracks the operation of the Administration of Homeless Service from inception to conclusion in terms of major project/programme milestones



2019 & on-going	The Administration of Homeless Service programme is an annual revenue expenditure item
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Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Administration of Homeless Services.

Project/Programme Key Documents	
Title	Details
Agresso	Review of expenditure for 2019
Housing (Miscellaneous Provisions) ACT 2009	The purpose of this Act was to improve housing services and their delivery, by amending and extending the Housing Acts 1966 to 2004 to give effect to the programme of social housing reform measures
Review of Homeless Services in Tipperary County Council	A review carried out by the Housing section of the adequacy of the current homeless service provision in Tipperary

Key Document 1: Agresso

Reports generated by TCC's financial management system, Agresso, allow management to monitor the on-going income and expenditure against the adopted budget throughout the year.

Key Document 2: Housing (Miscellaneous Provisions) ACT 2009

The Housing (Miscellaneous Provisions) Act 2009 amends and extends the Housing Acts 1966 to 2004 to provide local authorities with a framework for a more strategic approach to the delivery and management of housing services including the adoption of homelessness action plans.

Key Document 3: Review of Homeless Services in Tipperary County Council

This review was undertaken by the Housing section of TCC to establish the adequacy of the current homeless service provision in Tipperary, to highlight the challenges and to explore the opportunities to provide a more effective service so as to address the challenges and the myriad of needs of homeless in the County.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Official homelessness data	<ul style="list-style-type: none"> ➤ To capture details of individuals in State-funded emergency accommodation. ➤ To establish whether there are any discernible trends among TCC's homeless population. ➤ To inform any homelessness strategy going forward. 	Yes - Data captured on the Pathway Accommodation & Support System (PASS)
Clients details and service providers statistics	<ul style="list-style-type: none"> ➤ Tracking of information on costs/length of stay by clients at emergency accommodation ➤ Audit trail of payments made to service providers 	A central database established by the Housing section in 2019/2020
Financial Reports on income and expenditure related to the administration of the homeless service	Budget Monitoring & timely recoupment of expenditure	Yes - TCC's financial management system - Agresso

Data Availability and Proposed Next Steps

The Housing section of TCC is collecting the relevant data which would assist in carrying out a future evaluation of the programme.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the operation of the Administration of the Homeless Service based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The administration of the homeless service in TCC is part of the annual current expenditure; the assigned delivery of the service is managed by the Housing Section. There is ongoing monitoring of income and expenditure against budgets by the Housing section. Functional team meetings are held to track and evaluate objectives and targets and there is oversight by Director of Housing. Internal Audit are satisfied there is a suitable structure in place for the operation of this programme.

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

The Housing section of TCC is collecting the relevant data which would assist in carrying out a future evaluation of the programme.

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

The Internal Audit unit previously completed an audit of the Administration of the Homeless Service in TCC in 2019. As part of that audit Internal Audit did note a number of weaknesses in controls where improvements could be made. These recommendations were presented to Management and have subsequently been implemented. There are no further recommendations arising from the review of compliance in this case.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of the Administration of the Homeless Service.

Summary of In-Depth Check

The aim of this programme/ service is to reduce the need for the use of emergency accommodation to meet the needs of those presenting as homeless and ultimately provide housing stability for individuals and families experiencing homelessness. Internal Audit noted there is regular and effective monitoring in place over expenditure by Housing with regard to the administration of the homeless service and as a result conclude that there is satisfactory compliance with the requirements of the Public Spending Code in relation to this current expenditure.



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