Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code
Quality Assurance Report 2018

Submitted to National Oversight Audit Commission (NOAC)

May 2019

Contents

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: 30ᵗʰ May, 2019.

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, 2018.

Tipperary County Council identified a total of 55 current and 82 capital projects with a total project value in the amount of €363.32m. 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	€12.92	€53.33	€66.25
Expenditure Being Incurred	€154.38	€138.87	€293.25
Expenditure Recently Ended	€-	€3.83	€3.83
Totals	**€167.30**	**€196.02**	**€363.32**

Note: Appendix 1 includes 55 revenue projects/programmes with a total value in the amount of €167.30m. 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 2018 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 2018.

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. (**Requirement to include revenue programmes in as part of in-depth review introduced for 2016 QA process and will not be applied retrospectively**).

The above minimums are an average over a three year period.

The following table summarises the projects selected for in-depth review over the last 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	%	%
2016	117.46	132.5	2.3	2.4	2%	2%
2017	166.12	143.65	6.0	14.62	4%	10%
2018	196.02	167.3	19.03	2.1	10%	1%
Total over 3 years	479.60	443.45	27.33	19.12	15%	13%

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 – 2018 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
Total over 3 years	**27.33**	

Internal Audit independently selected 3 projects, two 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 2018 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- Redevelopment of Clonmel Library - €9,330,000
➢ Capital Project- Enhancement of Liberty Square- €9,700,000
➢ Revenue Programme- Car Parking - €2,154,882

The in-depth checks were carried out by the Internal Audit unit of TCC in May 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. **<u>Capital Project: Redevelopment of Clonmel Library- Capital expenditure being considered- €9,330,000</u>**

The overall objective of this project is to develop a transformational library on the current Library site in Mick Delahunty Square. It will be the lead library in the county and showcase a comprehensive range of services not duplicated elsewhere. It is proposed that the library will be a high quality building which will be flexible and adaptable and will have a high quality digital offering. The estimated cost of this project is €9,330,000 and to date Stage 1 "Approval in Principle" has been submitted to the Department of Rural and Community Development.

Internal Audit are satisfied that the project objective was clearly defined and that the needs that were to be met were outlined. Although the Stage 1: Approval in Principle application form does not outline the various options/alternatives considered, Internal Audit are advised that this exercise was undertaken as part of the regeneration of Mick Delahunty Square project appraisal, albeit undocumented, and thus concluded that there is satisfactory compliance to date with the requirements of the Public Spending Code in relation to this project. 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 as outlined above and that all aspects of the appraisal process are documented.

Management Response:
Management acknowledges that 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).

Before the appointment of a design team to progress the project, Management will commit to providing the scale of appraisal required for this project and will ensure that the scale of the appraisal is in line with the requirements of the Public Spending Code and that all aspects of the appraisal process are documented.

2. **Capital Project: Liberty Square Enhancement - Capital expenditure being incurred- €9,700,000**

The overall objective of this project is to ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business. The project is currently incurring expenditure, albeit at the early stage of construction works.

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.

As set in the in-depth review, Internal Audit recommends that management consult with procurement and engage legal advice where substantial modifications to contracts during their term are required.

Management Response:

The In Depth Check carried out by the Internal Auditor is comprehensive and welcomed. It provides an independent oversight to the procedures followed and the report itself highlights the complexity of procuring a Town Centre type development where funds had been identified and there

was an expectation by the public to have the project progressed. It identifies the challenges faced at the outset where land had to be secured by negotiation and consent. This demanded the separation of the project in two, to facilitate the progression of the scheme but with two separate projects advancing in parallel. The issue that was anticipated was how to integrate both projects should the land be secured in time. The land was secured in time and the decision was then taken was amalgamate both projects to ensure a single construction contract. This was important from a scheduling perspective as, once both projects were viable, it was important that the car park be completed in advance of any work starting on Liberty Sq. This was to avoid potential delays, claims and disruption to the public. This structure is now in place.

The lessons to be learnt, which could be applied to any major project, is that a risk analysis be carried out on a range of scenarios in advance of any procurement. This analysis include could amongst others: scale, timelines, finance, costs, legal, future proofing as well as public and commercial disruption. This would allow the project be stressed tested against these scenarios and thereby ensuring the minimum risk to the project during its lifetime.

3. **Revenue Programme: Car Parking - Revenue Expenditure - €2,154,882**

The objective of the pay parking programme is to manage pay parking regulation in the 9 pay parking towns in Tipperary.

Internal Audit recommends a review of the various maintenance contracts currently in place in an effort to streamline the maintenance agreement across the county and ensure that the best value for money is being achieved.

Internal Audit noted there is regular and effective monitoring in place over pay parking expenditure by the Districts and as a result conclude that there is substantial compliance with the requirements of the Public Spending Code in relation to this current revenue expenditure.

Management Response:

The In Depth Check carried out by the Internal Auditor is comprehensive and welcomed. It provides an independent oversight to the procedures being applied to the Pay Parking operation. As in a number of areas across the Local Authority, the harmonisation of services post merger involved the amalgamation of ten Authorities, involving seven Town Councils and two County Councils, all with their own independent Pay Parking models. This presented a unique challenge to the new Local Authority and work has been on-going in this area. A full review of pay parking across the County will take place shortly. The issue of multiple maintenance contracts is noted and accepted and this will be addressed as part of the full review.

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 2018;

➢   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 May 2019.

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 2019, however more detailed and focused training, relative to the local authority sector will be sought externally.

APPENDIX 1 – Project Inventory – 2018

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 2018. Only projects with expenditure matching these criteria are included in the Project Inventory.

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital				> €0.5m			> €0.5m		
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
Tipperary County Council		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Housing & Building											
A01 Maintenance/Improvement of LA Housing Units	€1.85					€8.52					
A02 Housing Assessment, Allocation and Transfer						€1.29					
A03 Housing Rent and Tenant Purchase Administration						€1.52					
A04 Housing Community Development Support						€0.64					
A05 Administration of Homeless Service						€0.83					
A06 Support to Housing Capital Prog.						€1.80					
A07 RAS Programme						€12.01					
A08 Housing Loans						€0.69					
A09 Housing Grants						€3.96					
6 Houses Cabragh Bridge Thurles								€2.45			
Project A 10 Houses			€1.68								
BER Energy Efficiency Worka LA Hses South Tipp 2016								€4.88			
CAS - Monastery Close								€2.99			
Housing Project A (5) Kilcooley, Gortnahoe								€1.04			
Housing Project B (12)			€2.10								
Housing Project C (10)								€1.84			
Housing Project D (6)			€1.10								
Housing Project E (10)			€1.78								
Housing Project F (10)			€1.30								
Housing Project G (26) Glenconnor, Clonmel								€5.96			
Housing Project H (6)			€0.90								
Housing Project I (27) Mill Road Thurles								€4.43			
Housing Project J (28) Knockanrawley Tipperary								€4.49			
Housing Project K (10)								€1.68			
Housing Project L (11)								€1.78			
Housing Project M (17) Borrisokane								€2.82			
Housing Project N (19)								€3.01			
Housing Project O (18)								€2.97			
Housing Project P (21)			€3.76								
Housing Project Q (4)			€0.80								
Housing Project R (10)			€1.99								
Housing Project S (10)			€2.82								
Housing Project T (21)			€4.10								
Housing Project U (14)			€2.75								
Housing Project V (10)								€1.64			
Housing Project W (13)								€2.32			
Housing Project X (14)								€2.36			
Housing Project Y (3)			€0.53								
Road Transportation and Safety											
B01 NP Road - Maintenance and Improvement						€0.97					
B02 NS Road - Maintenance and Improvement	€1.01					€1.63					
B03 Regional Road - Maintenance and Improvement	€2.00					€11.93					

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital					> €0.5m			> €0.5m	
Tipperary County Council	> €0.5m	Capital Grant Schemes >	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
B04 Local Road - Maintenance and Improvement	€3.50					€23.36					
B05 Public Lighting						€2.34					
B09 Car Parking						€2.15					
B10 Support to Roads Capital Prog.						€2.52					
B11 Agency & Recoupable Services						€0.89					
Roads Project B NPPI ST Pvmnt Strength Tipp Tn Davitt St								€2.50			
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 Car park Development								€0.90			
R498 Minor Improvement Scheme at Knockalton								€2.00			
Construction of new Surface car park at Stereame Nenagh											€0.86
Clonmel to Carrick-on-Suir Greenway								€3.80			
N52 Borrisokane 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								€0.60			
N24 Clonmel Inner Relief Pavement Improvement								€4.00			
Slievenamon Road (Phase 2)			€0.90								
N62 Lismakin Surface Replacement								€0.80			
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			€0.50								
N74 Golden								€0.60			
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			€1.00								
Water Services											
C01 Water Supply						€8.24					
C02 Waste Water Treatment						€2.96					
C05 Admin of Group and Private Installations						€0.82					
C06 Support to Water Capital Programme						€1.02					
Thurles RWSS Contracts No 1								€12.66			

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital				Current Expenditure	> €0.5m		Current Expenditure	> €0.5m	
Tipperary County Council	> €0.5m	Capital Grant Schemes >	Capital Projects				Capital Grant Schemes	Capital Projects		Capital Grant Schemes	Capital Projects
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Development Management											
D01 Forward Planning						€1.05					
D02 Development Management						€1.79					
D03 Enforcement						€1.00					
D05 Tourism Development and Promotion						€0.53					
D06 Community and Enterprise Function						€2.66					
D07 Unfinished Housing Estates						€0.54					
D09 Economic Development and Promotion						€4.43					
D10 Property Management						€0.82					
D11 Heritage and Conservation Services						€0.62					
Development Strategy Fund 1 Nenagh								€0.91			
Development Strategy Fund 2 Thurles								€0.66			
Environmental Services											
E01 Landfill Operation and Aftercare						€1.94					
E02 Recovery & Recycling Facilities Operations						€1.42					
E05 Litter Management						€1.33					
E06 Street Cleaning						€1.88					
E07 Waste Regulations, Monitoring and Enforcement						€1.65					
E09 Maintenance of Burial Grounds						€0.55					
E10 Safety of Structures and Places						€8.25					
E11 Operation of Fire Service						€0.55					
E14 Agency & Recoupable Services	€4.57					€4.34					
Donohill Landfill Rehabilitation								€1.40			
Environmental Site Clearance								€2.00			
Environmental Works Landfill A								€1.03			
Environmental Works Landfill B								€1.00			
New Fire Station - Project 1			€1.50								
New Fire Station / upgrade			€0.60								
Refurbishment of Templemore Fire Station								€1.63			
Recreation and Amenity											
F01 Leisure Facilities Operations						€2.61					
F02 Operation of Library and Archival Service						€4.38					
F03 Outdoor Leisure Areas Operations						€2.61					
F04 Community Sport and Recreational Development						€0.78					
F05 Operation of Arts Programme						€1.55					
F06 Agency & Recoupable Services						€0.66					
Thurles Town Park											€2.97
Amenity Project A			€4.47								
Playgrounds			€0.72								
Amenity Project B								€1.00			
Amenity Project C			€0.65								
Community Grants for Facilities & Amenities							€2.10				
Tipperary Town to Glen of Aherlow Greenway			€2.50								
Clonmel Library Redevelopment				€9.33							
Clonmel Sports Hub								€2.50			

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital					> €0.5m			> €0.5m	
Tipperary County Council	> €0.5m	Capital Grant Schemes >	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Agriculture, Education, Health and Welfare											
G04 Veterinary Service						€0.92					
Miscellaneous Services											
H03 Administration of Rates						€6.28					
H09 Local Representation/Civic Leadership						€3.15					
H10 Motor Taxation						€1.49					
H11 Agency & Recoupable Services						€4.51					
Development of Town Centre Clonmel								€3.00			
Development of Carrick on Suir MD Offices								€2.80			
GRAND TOTAL	€12.92	€0.00	€44.00	€9.33	€0.00	€154.38	€2.10	€136.77	€0.00	€0.00	€3.83

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 Compliance Rating: 1 - 3	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 within the organization to keep appropriate staff 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. In-house workshops will be considered during 2019.
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 Lever.
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.
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 2018
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 2018
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A for 2018
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	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	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 – 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Additional expenditure agreed as part of the 2019 Annual Budget and Service Delivery Plan.
3.2 Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government
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	
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 2019 Annual Budget.
3.11 Was the required approval granted?	3	Approval as part of 2019 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 Rating: 1 - 3	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 in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Scope and issues with contractor on a project resulted in time delays and retendering.
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	
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
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	2 Projects completed in 2018, Post Project Reviews carried out on projects completed in 2017 which will be finalized for projects completed in 2017 and 2018 before the end of 2019.
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	Yes
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 2019.
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.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
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:
  o Scope for significant improvements = a score of 1
  o Compliant but with some improvement necessary = a score of 2
  o Broadly compliant = a score of 3

APPENDIX 3 – Internal Audits In-depth Review

Quality Assurance – In Depth Check No.1

Section A: Introduction

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

Programme or Project Information	
Name	Redevelopment of Clonmel Library
Detail	It is proposed to build a transformational Library in the centre of Clonmel Town. This Library will be built over 2 to 3 floors.
Responsible Body	Tipperary County Council
Current Status	Being considered
Start Date	Initial concept 2014
End Date	N/A
Overall Cost	€9,330,000

Project Description

The proposed new library will be a newly constructed building located on the current library site in Mick Delahunty Square, Clonmel. It is proposed to build a transformational library in the centre of Clonmel Town.

This library will be built over 2 to 3 floors. It will be a flexible and adaptable space which will allow for the changing dynamic about how libraries are being used. It will be an inspirational learning spaces embracing new and emerging technologies. It will be the physical and virtual "go-to" place to learn and create.

It will be a meeting place for people and ideas and will be the flagship Branch Library for Tipperary County Council. The new Library will form part of Tipperary County Council's strategy to redevelop Mick Delahunty Square. This square is the main cultural and administrative centre of Clonmel.

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 Redevelopment of Clonmel Library. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
➢ To provide a new transformational library ➢ To provide a flexible and adaptable space ➢ To offer a high quality digital space ➢ To support community needs and enrich the quality of life for its citizens	➢ Capital expenditure of €9,330,000 ➢ Contractor to carry out works ➢ TCC staff - back-up support of an administrative and technical nature	➢ Secure funding ➢ Completion of Detailed Design & Tender Documents ➢ Complete tender process ➢ Construction of new library ➢ Evaluation Report ➢ Post Project Review ➢ Establish a maintenance plan and budget	➢ Delivery of transformational Library in the centre of Clonmel Town ➢ 21st centaury digital space	➢ Book issues to increase by 100% ➢ Provides accessible learning environment that promotes democracy and a sense of community ➢ Delivers a space that is dynamic, innovative and defined by its users ➢ Provide a signature building, that is an open and inclusive meeting place for both people and ideas

Description of Programme Logic Model

Objectives:

The overall objective of this project is to develop a transformational library on the current Library site in Mick Delahunty Square, it will be the lead library in the county and showcase a comprehensive range of services not duplicated elsewhere. It is proposed that the library will be a high quality building which will be flexible and adaptable and will have a high quality digital offering.

Inputs:

The primary input of this project is the capital funding of €9.3m. Funding has yet to be secured for this project.

Activities:

To date Stage 1 "Approval in Principle" has been submitted to the Department of Rural and Community Development.

Outputs:

Having carried out the identified activities using the inputs, the outputs of the project are the delivery of transformational Library and digital space in the centre of Clonmel Town.
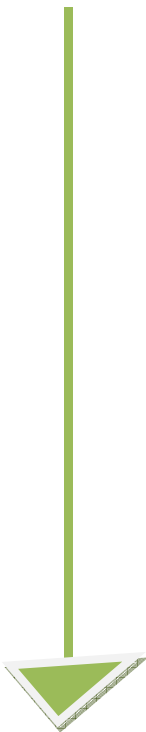
Outcomes:

The envisaged outcomes of the project are to provide a new transformational library on the current Library site. The new library will benefit the communities of Clonmel and its hinterland in terms of their social, educational and cultural well-being. It will offer people a "third place", separate from home or work, which is an anchor of community life. It will also cultivate an environment that acts as the gateway to creativity, inspiration and support responding to the needs of the community.

The new Library will have a high quality digital offering. There will be new digital services throughout the Library which will integrate with the services on offer. A dedicated children's space will mean that children will be able to take part in a wide range of literacy and cultural experiences.

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

The following section tracks the Redevelopment of Clonmel Library from inception to conclusion in terms of major project/programme milestones.

2014   Initial Project Concept

2016   Massing Study – Mick Delahunty Square

June 2018 Stage 1 - Submission for approval to the Department of Rural and Community Development

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Redevelopment of Clonmel Library.

Project/Programme Key Documents	
Title	**Details**
Massing Study - Mick Delahunty Square	The aim of this massing study is to advise on the potential future development of Mick Delahunty Square and the Clonmel library building in particular.
Stage 1: Approval in Principal	Application for Approval in Principle to proceed to build under the Public Library Capital Building Programme Fund 2016-2021 submitted to the Department covering all criteria as required under the application focusing on need, services and preferred option.

Key Document 1: Massing Study - Mick Delahunty Square

The aim of this massing study was to advise on the potential future development of Mick Delahunty Square and the Clonmel library building in particular. The document outlines the issues facing the current condition of the site and suggests appropriate measures to address its development.

Key Document 2: Stage 1: Approval in Principal

This report completed by Tipperary County Council dated 12th June 2018 is an application for Approval in Principle to proceed to build under the Public Library Capital Building Programme Fund 2016-2021 submitted to the Department covering all criteria as required under the application focusing on need, services and preferred option.

The report gives an outline of the proposed project covering the type of facility, the nature of the proposal, preliminary schedule of accommodation and broad cost implications. It incorporates the statement of need outlining the area and population and a justification for the project considering the demand for a library service in the area. The report highlights that it is apparent that the library has reached its capacity potential and that since the library was first built the role of the library service has evolved and expanded. The report also sets out the constraints and challenges which the current library presented.

In looking at alternative location options, the report states that Tipperary County Council is committed to retaining a Library Service in Mick Delahunty Square as part of its wider plans to redevelop the square. No alternative locations/options are explored in the report.

In relation to implications for existing services the report states that there are no negative implications for existing services from the development of a new Library. An assessment of the site location and the suitability of its location were detailed as well as the site compatibility with existing or proposed development in the vicinity of Mick Delehunty Square.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Number of visitors to Clonmel and Chair Library	Assess the footfall to Library and wider area	Available on file
Number of new library members	Assess % increase in overall County Library membership	Available on file
Number of events and activities held in Clonmel Library	Assess the type of event, frequency, and number of attendees	Available on file
Number of books and other materials on loan	Assess uptake	Available on file
Number of visits to website	Assess library usage	Statistic readily available
Library cost-Cost per Capita	Assess library cost	Annual KPI
Number of hours of Wi-Fi usage	Knowledge Economy	Statistic readily available
Number of online e-resources on loan to the public	Knowledge Economy	Statistic readily available

Data Availability and Proposed Next Steps

Tipperary library staff continually track and maintain figures for a range of different data sets such as Annual KPI's and monitoring of Team Development Plans. It is the opinion of Internal Audit that the library services are collecting all relevant data that will enable future evaluation of the Clonmel Library project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Redevelopment of Clonmel Library 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 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. Although the Stage 1: Approval in Principle application form does not outline the various options/alternatives considered, Internal Audit are advised by Management that this exercise was undertaken, albeit not documented, as part of the regeneration of Mick Delahunty Square project appraisal, and thus concluded that there is satisfactory compliance to date (**Appendix 4**) 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?

Internal Audit are satisfied that the necessary data is available for a full evaluation at a later date.

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

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 documented. Internal Audit were advised that Management considered the various options available but no formal MCA was carried out and documented, setting out the advantages and disadvantages associated with the main options available.

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 as follows:

(i) A simple assessment will be carried out for minor projects with an estimated cost below €0.5 million, such as projects involving minor refurbishment works, fit outs etc.
(ii) Projects costing between €0.5 million and €5 million should be subject to a single appraisal incorporating elements of a preliminary and detailed appraisal.
(iii) A Multi Criteria Analysis (MCA) should be carried out at minimum for projects between €5 million and €20 million.

Internal Audit also recommend that all aspects of the project appraisal stage should be well documented for audit trail purposes.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Redevelopment of Clonmel Library.

Summary of In-Depth Check

The overall objective of this project is to develop a transformational library on the current Library site in Mick Delahunty Square. It will be the lead library in the county and showcase a comprehensive range of services not duplicated elsewhere. It is proposed that the library will be a high quality building which will be flexible and adaptable and will have a high quality digital offering. The estimated cost of this project is €9,330,000 and to date Stage 1 "Approval in Principle" has been submitted to the Department of Rural and Community Development.

Internal Audit are satisfied that the project objective was clearly defined and that the needs that were to be met were outlined. Although the Stage 1: Approval in Principle application form does not outline the various options/alternatives considered, Internal Audit are advised that this exercise was undertaken as part of the regeneration of Mick Delahunty Square project appraisal, albeit undocumented, and thus concluded that there is satisfactory compliance to date (**Appendix 4**) with the requirements of the Public Spending Code in relation to this project. 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 as outlined above and that all aspects of the appraisal process are documented.

Management Response

Management welcomes the PSC Quality Report on the provision of a new Library for Clonmel by the Internal Audit Team.

Tipperary County Council has identified the provision of a new Library for Clonmel as its number one priority for the development of the Library Service in Tipperary. It will form part of the overall Tipperary County Council regeneration programme for Clonmel which will include the development of Kickham Barracks.

Tipperary is the 6th largest county in Ireland which covers a geographical area of 4,282 sq. km and has the 11th largest population at 160,441. Clonmel, with a population of 17,140 persons, is the largest town in the county. Nine Primary Schools and five Secondary Schools serve Clonmel and its hinterland. In addition, Limerick Institute of Technology, Clonmel offers a wide range of third level courses and this has made a significant contribution to the range and quality of educational opportunities in Clonmel and the wider region.

A new Library in Clonmel built in the centre of the town is regarded as a vital project for Tipperary County Council and the citizens of Clonmel and its environs. It will be a flagship project which will be a significant part of Tipperary County Council's goal of implementing the national policy, Putting People First: Actions Programme for Effective Local Government.

Central to the Library plan is an emphasis on innovation, education and new ways of learning. Collaboration between key education stakeholders will be an integral element of the plan.

The New Library in Clonmel will maximise the potential of the library service to further its role in the provision of information, literacy and job seeking support in the community as envisaged in the Government's national library policy *Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities.*

Management acknowledges that 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).

Before the appointment of a design team to progress the project, Management will commit to providing the scale of appraisal required for this project and will ensure that the scale of the appraisal is in line with the requirements of the Public Spending Code and that all aspects of the appraisal process are documented.

Quality Assurance – In Depth Check - No.2

Section A: Introduction

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

Programme or Project Information	
Name	Liberty Square Enhancement Scheme
Detail	Redevelopment of Liberty Square, Thurles to include relocation of on-street parking to purpose built facility
Responsible Body	Tipperary County Council
Current Status	Expenditure being incurred
Start Date	Initial concept 2003
End Date	July 2020
Overall Cost	€9,700,000

Project Description

The enhancement of Liberty Square in Thurles, Co. Tipperary is the last piece of a jigsaw that has been in play since 2003 and will knit together the previous public realm initiatives at a cost of €11million completed in Thurles since 2003 and result in the completion of the infrastructural element of the place-making initiatives being undertaken for Thurles Town Centre as part of its Town Centre Initiative.

Liberty Square is the centre of Thurles town to the west of the River Suir and was an early 19th century market place representing the meeting point of all roads leading into Thurles. The Square is currently occupied primarily by car parking.

The enhancement of Liberty Square has been designed following extensive consultation and the physical works involved include the following:

- ➤ Relocation of on-street parking to purpose built facility to be provided with direct access to Liberty Square,
- ➤ The provision of dedicated loading and short term car parking/set down areas,
- ➤ The provision of rationalised vehicle lanes for through and turning traffic to clarify road movements and improve pedestrian and cycle safety and usability,
- ➤ The extension of pedestrian spaces to facilitate market stalls, civic spaces and activity,
- ➤ The improvement of vehicle and pedestrian movements at crossing points,
- ➤ The enhancement of Liberty Square through hard and soft landscaping measures, the undergrounding of services, civic space for markets and events and associated in-built variable message signage.

The physical works will ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business.

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 Liberty Square Enhancement Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Description of Programme Logic Model

Objectives	Inputs	Activities	Outputs	Outcomes
➢ Smooth traffic flows ➢ People-focused environment ➢ Renewed ability to enjoy the heart of a vibrant Thurles ➢ Compact Growth ➢ Strengthening the Thurles Economy and Community ➢ Supporting a Strong Economy ➢ Fostering the expansion of Limerick Institute of Technology and Mary Immaculate College in Thurles ➢ Enhancing the Amenities of Thurles Town Centre ➢ Transition to Sustainable Energy	➢ Capital expenditure of €9,700,000 ➢ Contractor to carry out works ➢ TCC staff - back-up support of an administrative and technical nature	➢ Secure funding ➢ Completion of Detailed Design & Tender Documents ➢ Complete tender process ➢ Construction of Car Park ➢ Construction of Liberty Square ➢ Evaluation Report ➢ Establish a maintenance plan and budget	➢ Delivery of car park to facilitate removal of car parking form Liberty Square ➢ Completion of enhancement works to Liberty Square	➢ Improved and safer streetscape ➢ Increased footfall ➢ Increased spend in the town centre by shoppers and visitors ➢ Increase in street activity with market stalls, civic and social gatherings ➢ More pedestrian friendly public realm ➢ Create passive surveillance and a reduction in accidents and crime

Objectives: The overall objective of this project is to ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business.

Inputs: The primary input of this project is the capital funding of €9.7m provided through funding secured under the Urban Regeneration and Development Fund 2018 and own funding from Tipperary County Council.

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

- Securing of funding under the Urban Regeneration and Development Fund 2018
- The completion of the tender process for the appointment of a design team.
- The completion of detailed design and tender process for the appointment of a contractor for the Advance Works Contract which involved the demolition of the former Griffin's shop and site clearance for the new car park.
- The preparation of detailed design for the overall Liberty Square Enhancement Scheme which is almost complete.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project are for a car park to facilitate removal of car parking form Liberty Square and for the completion of enhancement works to Liberty Square

Outcomes: The objective of this project is to provide a fertile ground for new businesses and residents to contribute to a healthy and active community further strengthening the local economy and increasing the vibrancy and vitality of Thurles town centre. The specific response to public realm in Thurles will ensure it retains a unique character, defining Thurles town centre as a place to visit, live, work, shop and learn. The anticipated increase pedestrian flow as a result of the improved and safer streetscape will increase footfall and by extension, spend in the town centre by shoppers and visitors. This contributes to the local economy and the vitality and vibrancy of Thurles town centre. This in turn will lead to an increase in street activity with market stalls, civic and social gatherings and a more pedestrian friendly public realm which will have social as well as economic benefits. It is envisaged that the active town centre will create passive surveillance and a reduction in accidents and crime thereby enticing residents back into the upper floors.

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

The following section tracks the Liberty Square Enhancement Scheme from inception to conclusion in terms of major project/programme milestones

2003	Thurles Town Council together with the Chamber of Commerce established a Town Centre Improvement Plan which identified the need for the enhancement of Liberty Square and the provision of an off street car park. From 2003 to 2014 monies were set aside from the annual Thurles Town Council Budgets towards 4 capital projects which were identified as necessary including Liberty Square enhancement.
2003- 2013	Substantial work undertaken by Thurles Town Council which involved the securing of land from 6 different landowners for the development of the new car park off Liberty Square. Land was also secured for the development of a Town Park in Cathedral Street following years of negotiation and design team appointed in 2013. Thurles Leisure Centre was also constructed during this timeframe. Funding as a result of a substantial rates increase from 2003 and savings from the revenue budget each year was capitalised towards the construction of Thurles Leisure Centre, The Source Regional Arts Centre, Thurles Town Park and Liberty Square.
Jul-13	1st Public Workshop, 30th July 2013. Presentation made to Members on 30thJuly 2013.
Sep-13	2nd Public Workshop, 5th September 2013. Presentation made to Members on 5th September 2013.
Jun-14	Thurles Town Council ceased to exist in 2014 and Tipperary County Council was established

Oct-14	Archaeological Impact Statement - Liberty Square Car Park
2014	Tipperary County Council tender and appointed URS (now AECOM) to develop an integrated access, parking and public realm plan for Liberty Square
Oct-15	Archaeological Impact Statement (AIS) - Liberty Square
Dec-15	The scheme was presented to the Area Councillor's Monthly meeting
Jul-16	Architectural Heritage Impact Assessment - Liberty Square Car Park
Nov-16	An integrated access, parking and public realm plan for Liberty Square, Thurles, Co. Tipperary- Part 8 Planning Report- (AECOM Ltd)
Feb-17	Part 8 Consultation Notice – Refurbishment of Liberty Square and Development of Off Street Adjoining Car Park
May -17	Part 8 adopted by the members of TCC
Nov-18	Funding in the amount of €1,350,000 was allocated under Project Ireland 2040
Nov-18 to Present	Completion of detailed design & currently preparing tender documents
Mar-19	Commitment given by Department of Housing, Planning & Local Government at a conference meeting held in Civic Offices, Clonmel on 4[th]March, 2019 to the additional €3,040,000 sought in the application submitted under the Urban Regeneration Development Fund.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Liberty Square Enhancement Scheme.

Project/Programme Key Documents	
Title	**Details**
Minutes of progress meetings project team	Minutes of various meetings held between TCC staff and the AECOM project team, outlining on-going works, actions plans, any revisions to the plan etc.
Minutes of Management Team Meetings - Templemore-Thurles Municipal District (MD)	Reported progress on all capital projects
An integrated access, parking and public realm plan for Liberty Square, Thurles, Co. Tipperary	Part 8 Planning Report
Application form for funding under the Urban Regeneration and Development Fund 2018	Outlines the project proposal including an overview of how project has evolved to its current status and the rationale for the project
Liberty Square, Thurles Enhancement Project Supplementary Document	This document provides context around this project and the difficulties facing Thurles Town and Liberty Square specifically

Templemore-Thurles Municipal District Town Centre Initiative Report -March 2016	Town Centre Strategy for Tipperary with detailed strategies for each of the nine towns
Chief Executive Report to Tipperary County Council for Part 8 Development	Report to Tipperary County Council on the proposed development as part of the Part 8 planning process in accordance with the Planning & Development Act 2000 as amended and the Planning & Development Regulations 2001 as amended
Documents regarding the procurement of consultants (Architect led design team)	Tender documents, evaluation reports, contracts etc.

Key Document 1: Minutes of progress meetings project team

Progress meetings are held between the project team and TCC on a regular basis and minutes are documented and actions identified from these meetings. Any revisions to the agreed programme timelines are agreed with the District Director and are well documented.

Key Document 2: Minutes of Management Team Meetings - Thulres-Templemore Municipal District

Monthly Management Team Meetings are held to discuss the operation of services within the District which includes capital projects such as Liberty Square Enhancement Scheme. From a review of minutes from recent management team meetings, Internal Audit noted that management are kept informed of the progress on this project and any actions items have been assigned to specific staff.

Key Document 3: An integrated access, parking and public realm plan for Liberty Square, Thurles, Co. Tipperary

This report was prepared in order to comply with Part 8 of the Planning and Development Regulations, 2001. It deals with the proposed refurbishment of Liberty Square and the associated development of an off street car park in Thurles, County Tipperary.

This document describes the nature and extent of the proposed development and the principal features thereof in accordance with Article 83 of the Regulations

It sets out the details of the project brief, the reasons for the scheme, the public consultation process, the results of technical surveys and enquiries, the impact on landowners and residents, the archaeological and cultural heritage implications etc. It also addresses the various Spatial and Traffic Management Concepts considered from the inception of this project and the description of the proposed works.

Key Document 4: Application form for funding under the Urban Regeneration and Development Fund 2018

This application form provides a brief outline of the project proposal including an overview of how project has evolved to its current status and the rationale for the project. It identifies key milestones which form part of the monitoring and evaluation of the project. It sets out the funding requirements and the timelines for when funding is required. It also sets out the objectives and the outcomes of the project.

Key Document 5: Liberty Square, Thurles Enhancement Project Supplementary Document

This document provides context around this project and the difficulties facing Thurles Town and Liberty Square specifically. It also sets out the specific works as expressed in the Part 8 consent process to be delivered as part of this scheme. It incorporates drawings of the current arrangements in place in Liberty Square and the proposed new

layout as part of the enhancement plan. The document also refers to various organisations and bodies who support the enhancement plan and how the plan satisfies specific objectives as stated in Project Ireland 2014.

Key Document 6: Templemore-Thurles Municipal District Town Centre Initiative Report -March 2016

This reports sets out the Town Centre Strategy for Tipperary with detailed strategies for each of the nine towns. In relation to the town of Thurles it sets out the retail mix, vacancy rate, SWOT analysis, stakeholder engagement and preferred structures within the town. It covers recommendations for Thurles Town Centre Forum, a 3 Year Action Plan for Thurles Town. One of the theme of this action plan is "Preparing for Liberty Square Enhancement". Included under this theme is the need to:

- develop a prioritised enhancement plan for the town for the next 5 – 10 years,
- generate ideas/uses which will link the Town Park with Liberty Square and increase dwell time,
- research the Purple Flag award - evening trade, and
- develop a strategy for Sunday trade .

Key Document 7: Chief Executive Report to Tipperary County Council for Part 8 Development

This reports sets out the proposed works involved in this project, site description and location, planning history, submissions, planning policy context, considerations and assessments and requirements. The report concludes that "the development as set out on the plans and particulars is considered acceptable as proposed and is consistent with the principles of the proper planning and sustainable development of the area." Part 8 adopted by the Members of TCC on 24th May 2017.

Key Document 8: Documents regarding the procurement of Consultants (Architect led Design Team)

Various tender documents for the appointment of consultants at the design stage. Internal Audit reviewed various tender documents for the appointment of consultants together with evaluation reports and contracts.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Liberty Square Enhancement Scheme. 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 was initiated	Available on file
Details of various design concepts	To confirm that various options were considered and evaluated	Available on file
An integrated access, parking and public realm plan for Liberty Square	To confirm the output from the appointment of AECOM	Available on file
Tender Documents relating to the tendering of Consultancy Services for the design phase	To confirm compliance with relevant procurement procedures	Available on file
Current Ground floor occupancy	To establish if the objective of increasing ground floor occupancy has been achieved post works	Available on file
Current Upper floor occupancy	To establish if the objective of increasing upper floor occupancy has been achieved post works	Available on file

Current No. of casual trading permits & market days per annum	To establish if the objective of increasing the number of casual trading permits and market days per annum has been achieved post works	Available on file
Current No. of civic gatherings/events hosted at Liberty Square	To establish if the objective of increasing the number of gatherings/events hosted at Liberty Square has been achieved post works	Available on file

Data Availability and Proposed Next Steps

It is the opinion of Internal Audit that Tipperary County Council, Templemore-Thurles MD specifically, are collecting all relevant data that will enable future evaluation of the project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Liberty Square Enhancement Scheme 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. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making. After much consideration a proposed scale on which the needs were to be met was established. After reviewing available information it can be concluded that there is satisfactory compliance to date (**Appendix 4**) 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, Templemore-Thurles MD specifically, are collecting all relevant data that will enable future evaluation of the project.

What improvements are recommended such that future processes and management are enhanced?
Internal Audit recommends that Staff should be reminded on an on-going basis that compliance with the code needs to underpin every stage of the project life cycle.

Internal Audit noted that during the project planning stage there was modification to a contract after it had been awarded. The contract relates to the appointment of a consultant to carry out the design phase of the project. The scope of the works were substantially increased from what had been initially agreed. The contract with a consultant

was negotiated (through a change order) to incorporate this modification to the scope of the works. Internal Audit note that there was a documented justification for proceeding with this modification and this was communicated and agreed with the Chief Executive.

Internal Audit acknowledge that the spend relating to the above mentioned tender for the appointment of consultants is well below EU procurement thresholds. However Internal Audit recommend that management are familiar with the requirements set out, and apply the principles of, Article 72, Modification of contracts during their term and Article 73, Termination of contracts as set out in EU DIRECTIVE 2014/24/EU.

Although this spend is below EU thresholds, management need to be aware of the implications of the Directive when modifying/terminating a contract. Generally, where there is a substantial modification of a public contract during its term a new procurement procedure is required. Substantial modifications are those where the modification renders the contract materially different in character from the contract initially concluded. In this case the modification could be considered substantial on the basis that a contractor replaced the one to which the local authority had initially awarded the contract. Internal Audit recommends that management consult with procurement and engage legal advice where substantial modifications to contracts during their term are required.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Liberty Square Enhancement Scheme.

Summary of In-Depth Check

The overall objective of this project is to ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business. The project is currently incurring expenditure, albeit at the early stage of construction works.

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 (**Appendix 4**) with the requirements of the Public Spending Code in relation to this project.

As set out above Internal Audit recommends that management consult with procurement and engage legal advice where substantial modifications to contracts during their term are required.

Management Response:

The In Depth Check carried out by the Internal Auditor is comprehensive and welcomed. It provides an independent oversight to the procedures followed and the report itself highlights the complexity of procuring a Town Centre type development where funds had been identified and there was an expectation by the public to have the project progressed. It identifies the challenges faced at the outset where land had to be secured by negotiation and consent. This demanded the separation of the project in two, to facilitate the progression of the scheme but with two separate projects advancing in parallel. The issue that was anticipated was how to integrate both projects should the land be secured in time. The land was secured in time and the decision was then taken was amalgamate both projects to ensure a single construction contract. This was important from a scheduling perspective as, once both projects were viable, it was important that the car park be completed in advance of any work starting on Liberty Sq. This was to avoid potential delays, claims and disruption to the public. This structure is now in place.

The lessons to be learnt, which could be applied to any major project, is that a risk analysis be carried out on a range of scenarios in advance of any procurement. This analysis include could amongst others: scale, timelines, finance, costs, legal, future proofing as well as public and commercial disruption. This would allow the project be stressed tested against these scenarios and thereby ensuring the minimum risk to the project during its lifetime.

Quality Assurance – In Depth Check - No.3

Section A: Introduction

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

Programme or Project Information	
Name	Pay Parking
Detail	The operation of pay parking
Responsible Body	Tipperary County Council
Current Status	Revenue expenditure being incurred
Start Date	Ongoing (incrementally introduced into towns over a number of years)
End Date	Ongoing
Overall Cost	€2,154,882

Project Description:

The Road Traffic Act 1994 gives Local Authorities the power to make bye-laws governing the type of paid parking controls in their areas, for example, disc parking or pay-and-display parking.. In addition, The Road Traffic (Traffic and Parking) Regulations, 1997 -2013 provide for the general regulation and control of traffic, pedestrians and parking.

Pay and Display parking is in operation across 9 towns in Tipperary, the operation of the parking systems and issuing and recovery of parking fines is managed by the 5 Municipal Districts Offices. This pay parking system is used to manage the parking regulation as per set out in the bye-laws.

A new e-parking app for Tipperary was launched in 2017. It allows customer to pay for parking and top-up via their smart phone. This new convenient method of pay parking is available in all of the 9 towns where the council charges for on-street parking or parking in car parks.

In 2018 €2.1m was expensed to pay parking. Over 80% of the expenditure for pay parking relates to costs such salaries and wages, central management charge, rates charges etc. The remaining 20% of the €2.1m relates to direct pay parking costs such as the pay parking management system, pay and display machine maintenance costs, etc. The management structure in place for the pay parking allows for expenditure to be reviewed and evaluated against budgets on on-going basis.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Pay Parking programme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
➢ Pay and Display parking is in operation in 9 towns in Tipperary to manage parking regulation in Tipperary ➢ Smooth traffic flows through towns	➢ Traffic Wardens ➢ Administration staff ➢ Pay and Display Machines ➢ Pay Parking Management software ➢ E-parking App ➢ Parking Policies and Bye-laws ➢ Revenue expenditure of €2.1m in 2018	➢ Controlled monitoring and operation of parking in the 9 towns in Tipperary that operate pay parking ➢ Pay parking through e-parking app ➢ Fines issued for non-compliance of parking regulations ➢ Maintaince of parking machines - outsourced	➢ Pay Parking Revenue Income ➢ Issuing of Fines ➢ Pay Parking charges and system	➢ Manage and administrators of parking rules and regulation in accordance with the pay parking strategy ➢ Enhanced safety for all users including pedestrian and road users ➢ Minimise the effects of on street parking upon congestion

Description of Programme Logic Model

Objectives:

The overall objective of the Pay and Display parking programme is to manage pay parking regulation in the 9 pay parking towns in Tipperary. A system of parking fees, restrictions and fines is in place throughout towns in Tipperary to ensure that careless parking does not cause obstructions for other motorists, businesses and impinge on the safety of pedestrians and to allow smooth traffic flows through towns.

Inputs:

The primary inputs of the pay parking programme are staff, pay parking management systems, pay parking machines etc. In 2018 there was expenditure of €2.1m for the operation of pay parking throughout the county.

Activities:

Tipperary County Council employs traffic wardens to enforce the parking regulation and issue fines for non-compliance with the law. More recently, with the roll out of the e- parking app, customers can now use an app on their phone to pay for parking.
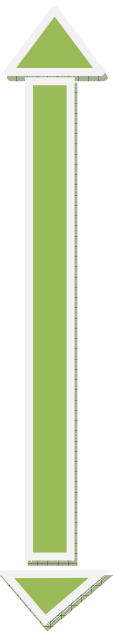
Outputs:

Revenue is generated from pay parking though monies collected from pay and display pay parking machines and the payments collected through the e-parking app. Revenue is also generated through the payments received from issued fines.

Outcomes:

The outcome of the programme results in a managed operation of pay parking across the 9 towns in Tipperary. This allows for the smooth flow of traffic and enhanced safety for all road user and pedestrians. It also minimises the effects of on street parking upon congestion within the 9 towns.

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

The following section tracks the operation of Pay Parking from inception to conclusion in terms of major project/programme milestones

1994	The Road Traffic Act, 1994: gives Local Authorities the power to make bye-laws governing the type of paid parking controls in their areas - e.g. disc parking, pay and display parking, etc.
1997	The Road Traffic (Traffic and Parking) Regulations, 1997 – 2013: provide for the general regulation and control of traffic, pedestrians and parking.
2002	Section 11 of the Road Traffic Act 2002: provided for the current system of fixed-charge traffic and parking offences, replacing the previous system of 'on the spot' fine offences.
Ongoing	Municipal District Bye- laws

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the operation of Pay Parking.

Project/Programme Key Documents	
Title	**Details**
Agresso	Review of expenditure for 2018
Parking Bye- Laws	Review of the pay parking bye-laws
Pay and Display Machines- Maintenance and Operation Contracts	Review of the current contracts in place
Meeting Minutes	Minutes of the pay parking group
Management Report to Council	Update provided to council on pay parking and e-parking

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: Parking bye laws

Parking bye laws are in place for the 9 towns in Tipperary where pay parking is operated. The following list captures some of the aspects which the bye laws cover:

- ➢ Vehicles prohibited from parking in Ticket Parking Places
- ➢ Non-Application of Bye-Laws to certain vehicles
- ➢ Obligation to display valid Pay & Display Ticket
- ➢ Parking Conditions in Car Parks
- ➢ Parking Permits for Residents
- ➢ Parking Permits for Carer's & Visitors
- ➢ Offences

Key Document 3: Pay and Display Machines- Maintenance and Operation Contracts

Each town/district appears to have a separate maintenance contract for the operation and maintenance of the pay and display parking machines. These contracts set out the rates for call outs, what parts are covered under the contract, timeframe for call outs etc.

Key Document 4: Meeting Minutes

A pay parking group was established in TCC. This group meets to discuss strategy, consider new initiatives, assess targets etc. relating to pay parking across the county.

Key Document 5: Management report to the County Council

Monthly management reports were reviewed. These reports include an update to the members on pay parking issues and the roll out of the e-paying initiative.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Centralised Management System	To monitor the operational status of the pay and display machines	Yes, system in operation within the Municipal Districts
Pay parking Machine contracts	Price and items included on contracts	Yes
Pay Parking income and expenditure on Agresso	Budget Monitoring & issuing and collection of fines	Yes

Data Availability and Proposed Next Steps

The Municipal District is collecting the relevant data for the towns in their areas that operate pay parking 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 Pay Parking 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 operation of Pay Parking is part of the annual current expenditure; the assigned delivery of the service is managed by the 5 Municipal Districts. The District also manages the income stream from pay parking and administration of fines within their districts. There is ongoing monitoring of income and expenditure against budgets by the Districts and at the pay parking group meetings. Internal Audit is satisfied there is a suitable structure in place for the operation of this programme. Team meetings are held to track and evaluate objectives and targets and there is oversight by the District Director, Roads Director and the Head of Finance.

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

The Municipal District have the relevant data for the towns in their areas that operate pay parking 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 pay parking in 2015 and subsequently a review of recommendation in 2016 and 2018. Internal Audit is satisfied that the majority of these recommendations were implemented appropriately. However Internal Audit noted that instead of TCC having tendered for one maintenance contract which would incorporate all the towns, there are a number of maintenance contracts with providers across the various towns. Internal Audit recommends a review of the various maintenance contracts currently in place in an effort to streamline the maintenance agreement across the county and ensure that the best value for money is being achieved.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of Pay Parking.

Summary of In-Depth Check

The objective of the pay parking programme is to manage pay parking regulation in the 9 pay parking towns in Tipperary.

Internal Audit recommends a review of the various maintenance contracts currently in place in an effort to streamline the maintenance agreement across the county and ensure that the best value for money is being achieved.

Internal Audit noted there is regular and effective monitoring in place over pay parking expenditure by the Districts and as a result conclude that there is substantial compliance (**Appendix 4**) with the requirements of the Public Spending Code in relation to this current revenue expenditure.

Management Response:

The In Depth Check carried out by the Internal Auditor is comprehensive and welcomed. It provides an independent oversight to the procedures being applied to the Pay Parking operation. As in a number of areas across the Local Authority, the harmonisation of services post merger involved the amalgamation of ten Authorities, involving seven Town Councils and two County Councils, all with their own independent Pay Parking models. This presented a unique challenge to the new Local Authority and work has been on-going in this area. A full review of pay parking across the County will take place shortly. The issue of multiple maintenance contracts is noted and accepted and this will be addressed as part of the full review.

APPENDIX 4 – Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA
SUBSTANTIAL	There is a robust system of risk management, control and governance which should ensure that control objectives are fully achieved.
SATISFACTORY	Overall there is an adequate and effective system of risk management, control and governance. Where there is some residual risk identified, this should not significantly impact on the achievement of objectives. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
LIMITED	There is an inadequate and/or ineffective system of risk management, control and governance in place. Therefore there is significant risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and/or effectiveness of risk management, control and governance.
UNACCEPTABLE	The system of risk management, control and governance has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and/or effectiveness of risk management control and governance.

Comhairle Contae Thiobraid Árann
Tipperary County Council

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