Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code
Quality Assurance Report 2022
Submitted to National Oversight Audit Commission (NOAC)
May 2023

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: 29ᵗʰ MAY, 2023

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 Public Spending Code.

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 Completed or being Discontinued. 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, 2022.

Tipperary County Council identified a total of 65 projects with current expenditure and 163 capital projects with a total project value in the amount of €854m. 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**	**>€0.5m**
Expenditure Being Considered	€11,429,232	€307,610,361	€319,039,593
Expenditure Being Incurred	€196,991,363	€322,312,723	€519,304,086
Expenditure Completed or Discontinued	€ -	€15,908,519	€15,908,519
Totals	**€ 208,420,595**	**€645,831,603**	**€854,252,198**

Note: Appendix 1 includes 65 revenue projects/programmes with a total value in the amount of €208.4m. 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 2022 in Tipperary County Council therefore there were no projects required to be reported on our website. Details on Tipperary County Councils website at the following location:

https://www.tipperarycoco.ie/finance/procurement-data-publication
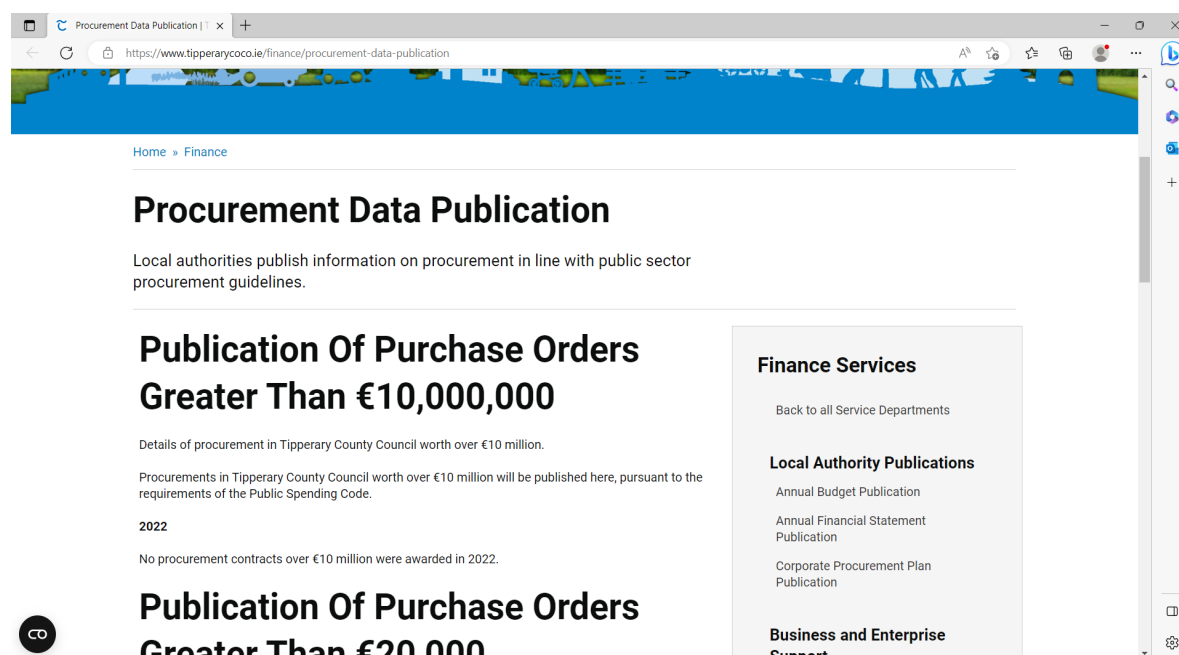
Step 3- Checklists

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 2022.

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 overall compliance with the Public Spending Code.

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.

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. 2021 marked the end of the second three-year period (2019-2021) and 2022 marks the beginning of the next three-year period 2022-2024.

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 and the table also shows the 2022 projects forming part of the next 3 year review (2022-2024):

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	397.52	230.70	24.9	3.6	6.3%	1.6%
2021	416.99	208.12	27.5	13.46	6.6%	6.5%
Total over 3 years	**1,116.37**	**618.61**	**70.68**	**18.13**	**6.33%**	**2.93%**
2022	645.83	208.4	67.1	4.6	10.4%	2.2%

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 programme groups that have been sampled over the period 2016 – 2022:

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
2020	24.9	Recreation and Amenity & Economic Development
2021	27.5	Development Incentives & Control, Housing
2022	71.7	Municipal District, Development Incentives & Control, Library Service.
Total	169.71	Total over 7 Year Period

Internal Audit independently selected three 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 2022 in order to have a good range of project types and scale to review. The projects selected for in-depth review were as follows:

➢ **Capital Project- Clonmel 2030 Transformational Regeneration - €65,100,000.**

➢ **Capital Project- Newport Town Park - €2,000,000**

➢ **Revenue Programme- Operation of Library Service - € 4,649,965**

The in-depth checks were carried out by the Internal Audit unit of Tipperary County Council in May 2023. Full copies of these in-depth checks are included in **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: Clonmel 2030 Transformational Regeneration - €65,100,000 .**

   Clonmel 2030 Transformational Regeneration seeks to develop a multi-dimensional, public/private/community partnership proposal for Clonmel, which will re-imagine how civic, cultural, educational, enterprise and tourism uses can work together to regenerate and create a new role for the town.

   The project includes a number of intrinsically linked and integrated pillars, namely: Kickham Barracks Phase 2, Clonmel Flights of Discovery and Clonmel Public Realm Enhancement.

   Clonmel 2030 Transformational Regeneration has been in development for a number of years as part of overall Clonmel Borough District activity and the individual elements of the project are at different stages (draft design, final design, Part 8 granted). This is a project of significant magnitude and this should be reflected in project implementation. The project will be the subject of a revised application under Call 4 of the URDF later in 2023. Tipperary County Council is required to provide a matched element to the funding and this has been provided for.

   Following in-depth review of available information to date on the project, Internal Audit has made some recommendations (As per Appendix3) and these recommendations are agreeable with management.

2. **Capital Project: Newport Town Park - €2,000,000**

Tipperary County Council developed a Town Park in Newport. The park consists of a children's play area, specifically designed play equipment for use by people with a disability, zip wire, outdoor gym equipment, a recreational walkway, seating, interpretative panels, MUGA, pump track, landscaping and carparking

This project presents 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 broad compliance with the Public Spending Code. The recommendations for improvement are outlined in the report, along with learnings for future projects and completing of the post project review. Management are agreeable to these recommendations made for the project and future projects.

3. **Revenue Programme: Operation of Library Service - €4,649,965**

Each local authority is responsible for managing and delivering the public library service in its administrative area. Tipperary County Council Library Service offers a welcoming democratic space which is a cornerstone of family, cultural, and civic life. The Library Service has an essential role in the community as a trusted resource preserving the values of the past and enriching the quality of life for all.

The library service aims to foster a culture of reading, literacy and lifelong learning in Tipperary by providing a range of services to schools, families and community groups, and promote the library as a place of culture and knowledge.

The service is responsible for the collection development, preservation and accessibility of all records of historic interest for County Tipperary.

Internal Audit carried out an in-depth check of the operation of the Library service in Tipperary County Council.

All relevant documentation in relation to this programme was available and filed as appropriate for audit trail purposes. There are clear objectives for the library service set out both annually and multi annually within the Annual Service Plans, Annual Budget and the Corporate Plan. The five-year strategy for the service is set out in the Library Development Plan 2017 – 2022. There is continuous monitoring and assessment of the programme – both financial, non-financial, internally and externally with regular reporting requirements.

This programme complies with the principles of the Public Spending Code.

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 2022;

➢ Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website, in the case of 2022 there were no procurements in excess of €10m.;

➢ 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 Appendix 3; and

➢ The contents of this report provide details of the Quality Assurance exercise completed as required by the Public Spending code and will be published on Tipperary County Councils website on 31st May 2023.

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

Management will need to ensure that Directorates continue to have an appreciation of the requirements of the Public Spending Code, particularly in light of staff changes throughout the organisation.

Extensive training was carried out throughout the organisation in 2022 on the Public Spending Code. External training was delivered by a Senior Finance Specialist from the Institute of Public Administration allowing staff from all sections to participate in the training and enhance their knowledge of the Public Spending Code. Management will continue to monitor training requirements in 2023.

APPENDIX 1 – Project Inventory – 2022

The separately attached excel file contains Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by expenditure being considered (sheet 1), expenditure being incurred (sheet 2) and expenditure recently ended (sheet 3) during 2022. Only projects with expenditure matching these criteria are included in the Project Inventory.

APPENDIX 2 – Checklists of Compliance

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	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Additional training has been delivered through a number of inhouse training sessions on PSC delivered by Senior Finance Specialist from the IPA in Oct 2022.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training has been delivered through inhouse training sessions on PSC delivered by, by Senior Finance Specialist from IPA in Oct 2022, with Finance section input to the training content to tailor the training to the needs of Tipperary County Council. Finance Section staff were present at all training sessions to answer specific questions. Further training sessions will be considered due to staff movement.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Adopted at sector level
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Findings have been disseminated to all sections
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to all sections for review and action and incorporated into the planning for future projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Carried out if and where appropriate
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations 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**
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Where appropriate
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc.?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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
Q 3.1	Were objectives clearly set out?	3	As part of the 2023 budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government and review of works programme.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Where applicable considered as part of the Budget Process.
Q 3.4	Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 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 2023 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2023 Budget Process
Q 3.12	Has a sunset clause been set?	3	Where appropriate - Shared Service commenced 2016 on 5-year pilot basis with annual review.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
Q 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
Q 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 -	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments meet on regular basis
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
Q 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
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitored v Budgets and timelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of projects some adjustments relating to Covid 19 /Energy Crisis /Materials Shortage required.
Q 4.7	Did budgets have to be adjusted?	3	Yes, adjusted where required up / down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	To enable grant draw downs.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	

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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 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.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
Q 5.5	Are outcomes well defined?	3	Defined through the Annual Service Plans.
Q 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.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
Q 5.8	Are other data complied to monitor performance?	3	As part of the Annual Budget process.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As part of the Annual Budget process, Internal and External Audits and CE reports to Council
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Data to be collected to allow for future evaluation.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	9 projects were completed (8 Roads/Active Travel related) in 2022. Post project reviews were completed for 2 Active Travel projects and further post project reviews to be completed when appropriate
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Project completion reports to be published when appropriate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Ex-Post Evaluations will be completed where appropriate when sufficient time has elapsed to allow a proper assessment
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	See above
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	1	See above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	For all completed reports.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes discontinued in 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As above
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	As above
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As above
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	As above
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	As above
Q 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	Clonmel 2030 Transformational Regeneration (Kickham Barracks Phase 2; Clonmel Flights of Discovery; Clonmel Public Realm)
Detail	Clonmel 2030 Transformational Regeneration seeks to develop a multi-dimensional, public/private/community partnership proposal for Clonmel, which will re-imagine how civic, cultural, educational, enterprise and tourism uses can work together to regenerate and create a new role for the town. This comprises a number of inter-linked projects.
Responsible Body	Tipperary County Council
Current Status	Expenditure Being Considered
Start Date	2022* *(It is acknowledged that this overall concept and the various projects involved were in development prior to 2022. For the purposes of the In-Depth Check, 2022 is chosen as it represents when an application was to be submitted to URDF Call 3; however, the Call never materialised as envisaged. It is now intended to submit to Call 4 URDF)*.
End Date	2030
Overall Cost	€65,100,000

Project Description

The *"Clonmel 2030 – Transformational Regeneration"* Vision comprises a number of distinct, yet intrinsically linked, project pillars, including:

- Development of a Regional Sports Hub incorporating a top-class, international standard athletics track on the site of the existing edge-of-town Clonmel Campus of TUS – this project was completed in Q1, 2023 and received funding support from the URDF, through its Call 1.

- The "Flights of Discovery" Project pillar was devised to address the tourism element. It consists of transforming the existing County Museum into a more experiential and immersive experience (completed with funding support from Fáilte Ireland); developing the West Gate as an extension of the stories being told in the Museum; and further expanding the story of the industrial, cultural and sporting heritage of Clonmel into the marquee concept of a Bulmers Visitor Experience Centre in the town centre Dowds Lane site. In addition, Suir Island will be redeveloped to act as the green "lung" of the town and its ecological and heritage value will be utilised to maximum effect (as part of this, a new cycle/pedestrian bridge will sit over the River Suir and will link the town centre to the redeveloped Suir Island). The West Gate and Dowd's Lane projects will form part of an application to Call 4 of the URDF when it issues in late 2023; the URDF and other funding channels are, and will be, utilised for the various elements of the Suir Island project.

- The enhancement of the streets and public realm in the town centre involves the widening and upgrading of streets (including making the streets more pedestrian friendly); the creation of new public spaces; better linkages between the northern and southern parts of the town to allow greater ease of access to the town centre on foot

and by bike; and the creation of new plazas/spaces to facilitate more creative festivals/events and activities – the full cost of the design phase has been funded by Tipperary County Council through its own resources; construction phase of the project will form part of an application to Call 4 of the URDF when it issues in late 2023.
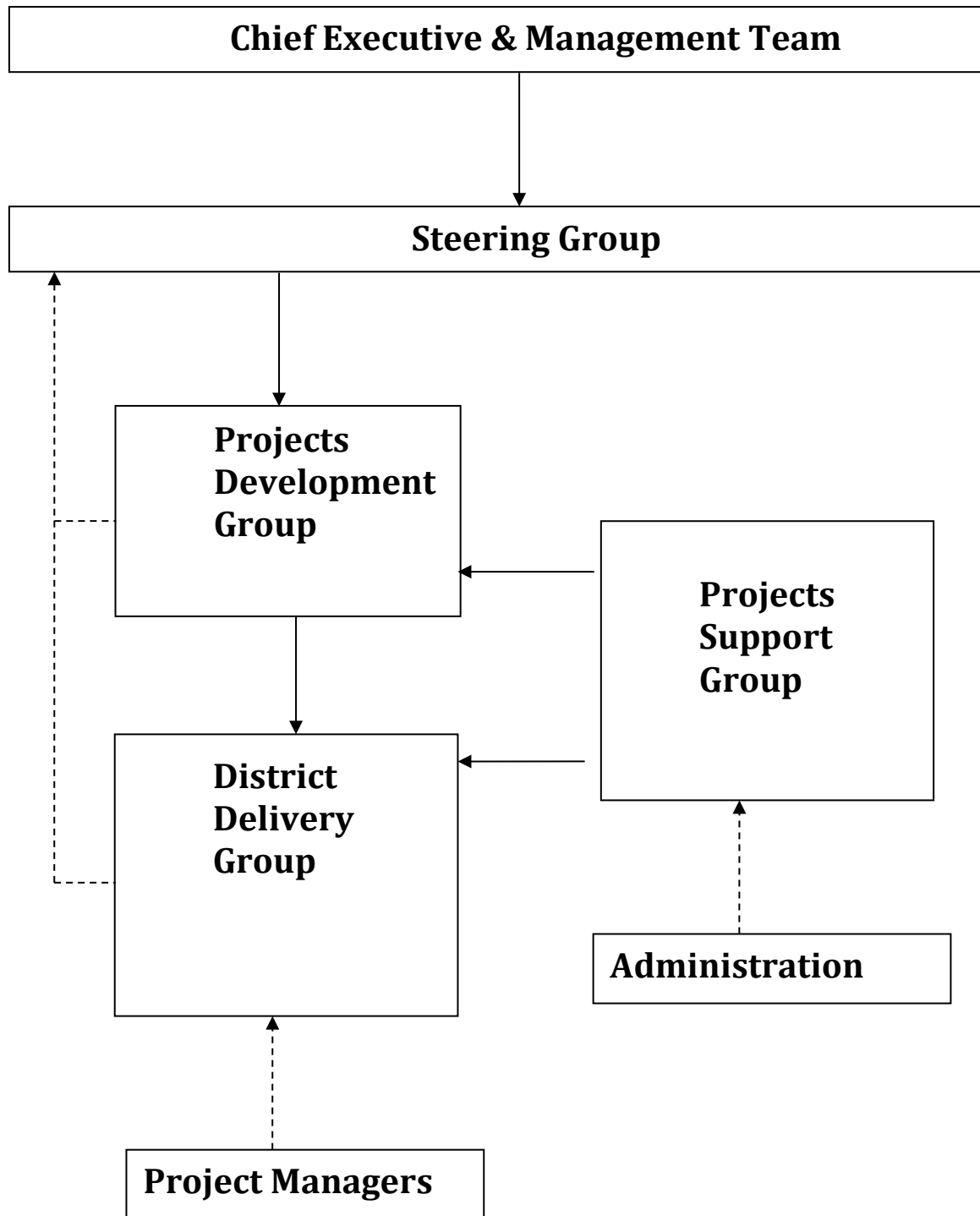
- And the final pillar relates to the Kickham Barracks site, to transform this large vacant, and in parts derelict, town centre brownfield site into the educational, cultural and civic quarter of the town. The Civic Plaza element was completed in 2022 with funding support through URDF Call 1. The cultural aspects and further public realm will form part of an application to Call 4 URDF and other funding channels for the public realm.

Monitoring and Oversight

Within Tipperary County Council, the project comes within the governance structures for the 2040 URDF funding.   There is an agreed Project Team Structure in place as per chart hereunder.

During 2022, a Clonmel 2030 Project Regeneration and Development Officer was assigned to the develop the funding application for URDF Call 3. When the Call did not emerge as expected, the assignment was ceased at the end of 2022.

Structure- Overview

Chief Executive & Management Team

Steering Group

Projects Development Group

Projects Support Group

District Delivery Group

Administration

Project Managers

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Clonmel 2030 Transformational Regeneration (Kickham Barracks Phase 2; Clonmel Flights of Discovery; Clonmel Public Realm).

Objective	Inputs	Activities	Outputs	Outcomes
Clonmel 2030 Transformational Regeneration seeks to develop a multi-dimensional, public/ private/community partnership proposal for Clonmel, which will re-imagine how civic, cultural, educational, enterprise and tourism uses can work together to regenerate and create a new role for the town.	The primary input into the project will be URDF funding. Matched funding provided by TCC. Key TCC personnel. Ongoing Stakeholder engagement and support. Supporting Strategic Appraisal Report & Town Centre Action Plan.	Independent Strategic Appraisal Report completed for Clonmel 2030 projects in their entirety. Town Centre First Clonmel Action Plan completed & approved by Clonmel BD Members. Match funding in place - TCC Members increased	The aspiration for the project is that there will be a series of inter-connected and inter-dependent projects of scale which collectively will regenerate and transform Clonmel Town Centre. Public Realm Enhancement Works	Attractive Public Realm. Employment Opportunities. Enable people to shop locally. Meeting the needs of the local community. Provide a range of cultural, recreational and community spaces (that include scope for periodic events and festivals)

| | | ARV by 5% for the purposes of ring-fencing funds to match fund URDF contribution for these projects.

Permissions and designs in place or significantly advanced for most of the Clonmel 2030 projects.

Town Centre Public Realm project selected as a "Pathfinder" by the Department of Transport.

Strategic collaborative partnerships formed – (TETB), (TUS), (AGS) (new station), C&C Group plc (Bulmers site), South Tipperary Arts Group, | on the streets and lanes within the traditional Town Centre area.

Conversion and refurbishment of the existing military chapel on the former Kickham Barracks military site into a new Arts & Cultural performance venue & refurbishment of two other derelict buildings on the site to accommodate commercial and community/heritage users. | that bring together community members and attract visitors/tourists.

Well maintained building stock that creates visual interest and animates streets and spaces.

Conserve, adapt and highlight historic buildings and streetscapes that provide the town with a unique identity.

Attractive, vibrant place for enterprise to grow and develop.

Provide accessibility to sustainable modes of transport. |
|---|---|---|---|---|

| | | Clonmel Town Centre Forum, Businesses & Groups (Chamber of Commerce, etc) | Development of the unused Suir Island land area into an Outdoor Immersive Recreational Amenity Park linking with the existing slalom course, kayaking course and Blueway and acting as a key active attractor to the town centre.

Creation of pedestrian and cycle link bridge and landing plaza over the River Suir linking the southern side of the town to the town centre (north side) | Manage traffic within central areas so that streets prioritise vulnerable users.

Provide a mix of housing (through complimentary schemes) to cater for diverse communities.

Enhance the experience of working and living in the town.

Opportunities for amenity, health and well-being of residents, workers & visitors. |

			generating increased foot fall to the town centre. Re-development of the historic upstanding West Gate Structure (which forms part of the old town walls in the town centre) as an immersive interpretative centre and part of the overall Flights of Discovery Tourism Initiative. Re-development of the town centre Dowd's Lane site (the original site of	

			cider production in the town) into the Bulmer's VAT House Visitor Experience Centre as part of the overall Flights of Discovery Tourism Initiative. Public Realm Works around the proposed co-located Further/Higher Education Campus (Technological University of the Shannon (TUS) & Tipperary ETB on the remainder of the former Kickham Barracks military site.	

. 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:

Clonmel 2030 Transformational Regeneration seeks to develop a multi-dimensional, public/private/community partnership proposal for Clonmel, which will re-imagine how civic, cultural, educational, enterprise and tourism uses can work together to regenerate and create a new role for the town.

Inputs:

The key input for the project(s) is URDF funding in the amount of €48.82m.   The projects will be the subject of a revised funding application under Call 4 of URDF funding later in 2023. Tipperary County Council is also required to provide matched funding and TCC Members increased ARV by 5% for the purposes of ring-fencing funds to match fund URDF contribution for these projects.

Activities:

- Independent Strategic Appraisal Report completed for Clonmel 2030 projects in their entirety.
- Town Centre First Clonmel Action Plan completed & approved by Clonmel BD Members.
- Match funding in place - TCC Members increased ARV by 5% for the purposes of ring-fencing funds to match fund URDF contribution for these projects.
- Permissions and designs in place or significantly advanced for most of the Clonmel 2030 projects.
- Town Centre Public Realm project selected as a "Pathfinder" by the Department of Transport.

- Strategic collaborative partnerships formed – Tipperary Education & Training Board (TETB), Technological University Shannon (TUS), An Garda Síochána (AGS) (new station), C&C Group plc (Bulmers site), South Tipperary Arts Group, Clonmel Town Centre Forum, Businesses & Groups (Chamber of Commerce)

Outputs:

The aspiration for the project is that there will be a series of inter-connected and inter-dependent projects of scale which collectively will regenerate and transform Clonmel Town Centre. The project will comprise:

- Public Realm Enhancement Works on the streets and lanes within the traditional Town Centre area.
- Conversion and refurbishment of the existing military chapel on the former Kickham Barracks military site into a new Arts & Cultural performance venue & refurbishment of two other derelict buildings on the site to accommodate commercial and community/heritage users.
- Development of the unused Suir Island land area into an Outdoor Immersive Recreational Amenity Park linking with the existing slalom course, kayaking course and Blueway and acting as a key active attractor to the town centre
- Creation of pedestrian and cycle link bridge and landing plaza over the River Suir linking the southern side of the town to the town centre (north side) generating increased foot fall to the town centre.
- Re-development of the historic upstanding West Gate Structure (which forms part of the old town walls in the town centre) as an immersive interpretative centre and part of the overall Flights of Discovery Tourism Initiative.
- Re-development of the town centre Dowd's Lane site (the original site of cider production in the town) into the Bulmer's VAT House

Visitor Experience Centre as part of the overall Flights of Discovery Tourism Initiative.

- Public Realm Works around the proposed co-located Further/Higher Education Campus (Technological University of the Shannon (TUS) & Tipperary Education & Training Board (TETB) on the remainder of the former Kickham Barracks military site.

Outcomes:

The outcomes from this project will be:

- An attractive Public Realm, employment opportunities, enable people to shop locally & meeting the needs of the local community.
- The project will provide a range of cultural, recreational and community spaces (that include scope for periodic events and festivals) that bring together community members and attract visitors/tourists.
- Well maintained building stock that creates visual interest and animates streets and spaces.
- Attractive, vibrant place for enterprise to grow and develop.
- Provide accessibility to sustainable modes of transport & manage traffic within central areas so that streets prioritise vulnerable users.
- Conserve, adapt and highlight historic buildings and streetscapes that provide the town with a unique identity.
- Provide a mix of housing (through complimentary schemes) to cater for diverse communities.
- Enhance the experience of working and living in the town.
- Opportunities for amenity, health and well-being of residents, workers & visitors.

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

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

Pre-2020 and ongoing	Detailed design and planning preparation for Part 8 process (where relevant).
2020	Application under Call 2 of the URDF – unsuccessful.
2022	Single-Party Framework for the Provision of Costing, Financial Analysis and Economic Appraisal Services.
2022	High-level Order of Magnitude Costings prepared
2022	Independent Strategic Appraisal Report completed for Clonmel 2030 projects in their entirety.
2022	Town Centre First Clonmel Action Plan completed & approved by Clonmel BD Members.
2023	A revised application will be submitted under Call 4 of the URDF later in 2023.

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	**Details**
Strategic Appraisal Report	Detailing the project rationale, objective, strategic alignment with policy, cost & funding, detailed options appraisal including financial & economic.
Urban Regeneration and Development Fund application to be submitted to department	Detailing the objectives, project time lines and support of the project to be submitted under Call 4, revised application.

Procurement documentation for the appointment of financial consultants	Completion of the procurement process in line with TCC procurement policy
Part 8	Completion of detailed design and planning process

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the aforementioned project(s). It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Rational for the proposal	To determine the need and benefits of the project	Yes
High Level timeline plan	To indicate the proposed completion of the project	This will be put in place, see section under recommended improvements.
Funding Plan	To determine how the project will be funded	Yes
Correspondence between TCC and Stakeholders	To determine the support for the delivery of project	Yes
Project Team meeting Minutes	To record the progress of the project	Yes
Project Tracker	To track the milestones of the project	This will be put in place, see section under recommended improvements.
Expenditure Tracker	To analyse the expenditure on the project and determine if it is in line with project costings/ funding	This will be put in place, see section under recommended improvements.
Procurement Records (Tender Documents and Evaluation Reports	To determine if the project is procurement in line with policies of TCC	Yes

Data Availability and Proposed Next Steps

It is the opinion of Internal Audit that Tipperary County Council is

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 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?

Internal Audit is satisfied that the project objective was clearly defined in this project.

Internal Audit has made some recommendations which will be implemented going forward.

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 is collecting relevant data at this stage of the project which would enable future evaluation.

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

Given the magnitude of the overall project, the importance of governance and project management arrangements cannot be underestimated and it is essential that there are robust arrangements in place and maintained during the course of the project.

It is Internal Audit's understanding that a governance structure already exists in relation to URDF projects, this structure outlines key and distinct roles in the implementation of URDF projects within Tipperary County Council.   This structure comprises the Chief Executive & Management Team, Project Steering Group, Project Development Group, Projects Support Group, District Delivery Group, Administration Team & Project Managers.   Given the level of staff movement in the organisation, it is essential that relevant staff are aware of and adhering to this agreed structure.

A project tracker/timeline plan should be put in place to track the milestones in the project and maintained during the course of the project. An Expenditure Tracker should be put in place to analyse the expenditure on the project and determine if expenditure is in line with project costings/funding. This should be maintained during the course of the project.

A Post Project Evaluation Document should be maintained as a live document during the course of the project as "lessons learned" from other projects. There is a general perception that this is a document which is completed at project completion, this is not necessarily the case and it can provide a useful tool as the project progresses.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the projects the subject of the in-depth check.

Summary of In-Depth Check

Clonmel 2030 Transformational Regeneration has been in development for a number of years as part of overall Clonmel Borough District activity and the individual elements of the project are at different stages (draft design, final design, Part 8 granted). This is a project of significant magnitude and this should be reflected in project implementation. The project will be the subject of a revised application under Call 4 of the URDF later in 2023. Tipperary County Council is required to provide a matched element to the funding and this has been provided for.

URDF & RRDF

Urban and Rural Regeneration and Development Fund: Project Implementation. The National Development Plan (NDP) 2018-2027 established four new funds to help drive the specific core priorities detailed in the NPF (National Planning Framework). These four funds included an

Urban Regeneration and Development Fund administered by the Department of Housing, Planning and Local Government and the Rural Regeneration and Development Fund administered by the Department of Rural and Community Development.

Clonmel 2030 Transformational Regeneration seeks to develop a multi-dimensional, public/private/community partnership proposal for Clonmel, which will re-imagine how civic, cultural, educational, enterprise and tourism uses can work together to regenerate and create a new role for the town.

This element of the project includes for a number of intrinsically linked and integrated pillars, namely: Kickham Barracks Phase 2, Clonmel Flights of Discovery and Clonmel Public Realm Enhancement.

Funding was received for proposed Category A works in 2019 relating to Kickham Barracks Regeneration Phase 1 and Clonmel Regional Sports Hub. Both projects are completed.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations, see step 5 above "What improvements are recommended such that future processes and management are enhanced?"

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	Newport Town Park
Detail	Development by Tipperary County Council of a Town Park in Newport, Co. Tipperary with appropriate facilities to meet the needs of the community.
Responsible Body	Tipperary County Council
Current Status	Expenditure Being Incurred
Start Date	2014
End Date	2023
Overall Cost	**€2,000,000**

Project Description

Tipperary County Council (TCC) were responsible for the delivery of the project from inception to completion. Tipperary County Council developed a Town Park. The park consists of a children's play area, specifically designed play equipment for use by people with a disability, zip wire, outdoor gym equipment, a recreational walkway, seating, interpretative panels, MUGA, pump track, landscaping and carparking.

Initially, a concept design of the Town Park was prepared and was put through a public consultation process. The Site is bounded by the Mulkear River at the eastern side, agricultural land to the northern side, residential development to the western side and the town centre on the southern side. The overall design ensured that there is appropriate pedestrian linkage between the Town Park and Newport Town Centre for easy access for the community of Newport.

The Playground was opened in August 2022, the Town Park & MUGA were opened in October 2022 and the pump track is not yet open.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Newport Town Park

Objectives	Inputs	Activities	Outputs	Outcomes
• To provide a town park and playground for the community of Newport to cate for all.	• Funding by Tipperary County Council • Dedicated staff to deliver the project • Ongoing Stakeholder engagement and support • Overall design concept	• Feasibility Study • Land acquisition • Tender process and appointment of design team • Planning process • Implementation and delivery of the project plan	• A playground for the community of Newport • A space to cater for the needs of all abilities • A central location for people to meet and congregate	• An amenity for the town of Newport • Increased physical activity for children • Social integration for the town • Minimise opportunities for anti- social behaviour

		• Tender process and appointment of construction team	• Suitable car parking facilities	

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

Objectives

The objective of the project was to provide a Town Park and Playground for the community of Newport to cater for all.

Inputs

The main inputs for the project were:

- Funding provided by Tipperary County Council
- Dedicated staff to deliver the project
- Ongoing Stakeholder engagement and support
- Overall design concept

Activities

The following activities were undertaken during this project:

- Feasibility Study
- Land Acquisition
- Tender process and appointment of design team
- Planning process
- Implementation and delivery of the project plan
- Tender process and appointment of Construction Team

Outputs

The outputs for this project are:

- A playground for the community of Newport
- A space to caters for the needs of all abilities
- A central location for people to meet and congregate
- Suitable car parking facilities

Outcomes

The following are the outcomes from this project:

- To provide an amenity for the town of Newport
- Increased physical activity for children
- Social Integration for the town
- Minimise opportunities for anti- social behaviour

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

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

2014	Newport Town Park Feasibility Study completed by Stephen Diamond Associates
2014	Public Consultation & receipt of submissions re developing proposals for the provision of Town Park
2016	Purchase of land at Mulkear View
2017/2018	Tender Process and Appointment of design consultants
2018	Detailed design and planning preparation
2019	Planning granted
2019/2020	Tipperary County Council appointed Consultant through the tender process to comprise of a Landscape Architect Led Design Team, with experience in the design and construction of Town Parks
2020	Commencement of construction of playground
2022	Playground opened to the public

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	**Details**
Feasibility study for the development of Newport Town Park	Detailing the rationale for the project.
Procurement documentation for the appointment of the consultants to the project	Completion of the procurement process in line with TCC procurement policy
Design Plans	Completion of detailed design and planning process

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Regeneration of Newport Town Park. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Rationale for the proposal	To determine the need and benefits of the project	No business case completed but feasibility study completed
High Level timeline plan	To indicate the proposed completion of the project	Yes
Funding Plan	To determine how the project will be funded	Yes
Correspondence between TCC and Stakeholders	To determine the support for the delivery of project	Yes
Project Team meeting Minutes	To record the progress of the project	Yes
Project Tracker	To track the milestones of the project	Yes

Expenditure Tracker	To analyse the expenditure on the project and determine if it is in line with project costings/ funding	Yes
Procurement Records (Tender Documents and Evaluation Reports	To determine if the project is procurement in line with policies of TCC	As outlined below tender documentation for one supplier was not available at the time of the review

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 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?

Internal Audit are satisfied that the project objective was clearly defined in this project.

Internal Audit are satisfied 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?

Internal Audit noted that the data for the project is electronically stored. 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.

At the time of the review there was procurement documentation not available to review for one supplier on this project. There was procurement documentation provided for all other suppliers including the main contractor for the construction of this project.

In addition, there was no business case prepared for this project but the need for this project was outlined in a submission to the department with support from the Chief Executive setting out the rationale and the financial provisions for the project

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

It is recommended that all procurement documentation is retained for all projects going forward so that a full audit trail is available for future evaluation of projects.

This project is near completion so a post project evaluation should be completed in accordance with the public spending code.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Newport Town Park.

Summary of In-Depth Check

Tipperary County Council developed a Town Park on the Site. The park consists of a children's play area, specifically designed play equipment for use by people with a disability, zip wire, outdoor gym equipment, a recreational walkway, seating, interpretative panels, MUGA, pump track, landscaping and car parking.

This project presents 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 broad compliance with the Public Spending Code. The recommendations for improvement are outlined in the report for learnings for future projects and completing of the post project review.

Quality Assurance – In Depth Check No.3

Current Expenditure Programme: Operation of the Library Service

Section A: Introduction

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

Programme or Project Information	
Name	Operation of the Library Service
Detail	Operation of the Library Service (sub service F0201)
Responsible Body	Tipperary County Council
Current Status	Expenditure Being Incurred
Start Date	January 2022 (ongoing annual expenditure)
End Date	December 2022 (ongoing annual expenditure)
Overall Cost	€4,649,965 (The overall figure in the inventory includes Archival Services, note the in-depth review related to the Library Service only and not Archival Services)

Programme Description

Background

Each local authority is responsible for managing and delivering the public library service in its administrative area. The Public Libraries Act 1855 provided the foundation for the development of public libraries in Ireland, empowering local authorities to levy rates for the provision of public library services. In 1947, An Chomhairle Leabharlanna was established under the Public Libraries Act – its functions included assisting and supporting local authorities and advising the responsible Minister on the strategic development of the public library service. These functions were transferred to Libraries Development, Local Government Management Agency in 2012. The Public Library Grants Scheme was introduced by the Minister for Local Government in 1961 and provided an exchequer subsidy on loans raised by local authorities to fund new libraries. In 1988, a new Public Library Buildings Capital Programme was launched, providing up to 75% grant aid to the cost of developing new libraries.

Tipperary County Council Library Service offers a welcoming democratic space which is a cornerstone of family, cultural, and civic life. The Library Service has essential role in the community as a trusted resource preserving the values of the past and enriching the quality of life for all.

The library service aims to foster a culture of reading, literacy and lifelong learning in Tipperary by providing a range of services to schools, families and community groups, and promote the library as a place of culture and knowledge.

The service is responsible for the collection development, preservation and accessibility of all records of historic interest for County Tipperary. The library service develops and promotes access for all citizens to online and digital information resources, including broadband internet PCs, Wi-

Fi, online resources and free access to e-government/local authority information and services. The service operates a network of twelve libraries throughout the county at:

- Thurles
- Nenagh
- Roscrea
- Templemore
- Borrisokane
- Cloughjordan
- Clonmel
- Carrick-on-Suir
- Tipperary
- Cashel
- Cahir and
- Killenaule

The Library Service also runs a Local Studies Library based in the Source, Thurles and a Schools Service. The Local Studies department is dedicated to documenting and preserving the County's rich cultural, social, economic and sporting histories and has a high-quality digitisation programme (www.tipperarystudies.ie).

Library Service **provides a wide range of free online services including eBooks, eAudiobooks, eMagazines, online courses and online newspapers.**

The schools service includes a dedicated Schools Mobile Library which visits over 150 primary schools three times per year.

The Library Service has a very active presence on social media with channels on Facebook, Twitter, Instagram and YouTube.

My Open Library

The My Open Library service is available in four of the library branches in County Tipperary – Nenagh, Roscrea, Tipperary Town and Carrick-on-Suir. Automated access to the branch for library members during unstaffed hours (via membership card and pin code) forms an important part of this service. Provision of self-service activities include, but are not limited to:

- issue and return of books and other library stock
- internet access on PCs
- use of Wi-Fi
- printing and photocopying
- study/reading spaces
- meeting facilities

Included in the My Open Library funding, interactive tables known as "Magic Tables" were provided for. These interactive tables are particularly helpful for both younger and older people with dementia, autism and learning difficulties.

Support services to the branches are provided from within the network of 12 branch libraries and Library HQ. Staff at Library HQ are engaged in strategic planning, service administration, finance, procurement, cataloguing and bibliographic services. Other functional areas, including ICT, acquisitions, children's services, marketing, reader services development and other professional functions are managed and distributed throughout the library network.

Monitoring and Oversight

Within Tipperary County Council, the Library Service is part of the Economic, Community and Rural Development, Corporate Services, Libraries/Cultural Services and the Carrick on Suir Municipal District Directorate and reports to the Director of Services. The County Librarian is the secretary for the Strategic Policy Committee for Community, Culture and Library Services and is the manager of Libraries and Culture with responsibility for Libraries, Arts, Heritage and the Museum.

The Library Service reports to the following meetings and committees:

o Bi-monthly to Plenary Council Meeting
o Quarterly to each District meeting for the Nenagh, Thurles, Carrick-on-Suir, Tipperary-Cahir-Cashel Municipal Districts and Clonmel Borough District.
o Quarterly to the Strategic Policy Committee for Community, Culture and Library Services

Returns in respect of the NOAC Performance Indicators (L1 and L2) are returned annually. Monitoring of expenditure versus budget is provided for by way of reports and extracts from MS4 (Financial Management System).

The library service procures online resources through a national framework. This is managed by the LGMA (Local Government Management Agency). This relates to Online Resources such as E-Books: E- Audio Books: E-Magazines: Online Languages: E-Learning Courses: Online Newspapers.

Section B - Step 1: Logic Model Mapping –Library service

Objectives	Inputs	Activities	Outputs	Outcomes
• To offer everyone in Tipperary access to a library service that supports development of reading, learning, culture and society as a whole. • To deliver high quality online services including events, learning opportunities and book services. o To deliver the actions outlined in: – Tipperary County Council Library Development Plan 2017-	• Annual Budget monitored by budget holders • Dedicated library services Staffing resources • Library buildings and delivery services • Library communications platforms	• Budget monitoring • Procurement compliance • Reporting monthly to Plenary, quarterly to District meetings and quarterly to the Strategic Policy Committee. • Delivery of the various in branch and online programmes and events	• 272,721 visitors to the library in 2022. • 397,038 Items borrowed in 2022. • 21,561 registered members in 2022. • Numerous events/online events for community groups/schools and individuals.	• Achieve the objectives set out in Tipperary Library Development Plan 2017-2022, Annual Service Plan and Corporate Plan objectives (for the Library service). • Develop a Library Service that not only meets the needs of the local population but that is embedded as part of the everyday life of the people of Tipperary.

2022, Annual Service Plan and Corporate Plan. • Annual Service Delivery plan and Tipperary Library Services. • To adapt to changing developments and new technologies and provide relevant services to all. • To continue to enhance, improve and develop library building stock and resource local community • Provide and develop inclusive services in branches.	.			

Description of Programme Logic Model –Operation of the Library service

Objectives:

The following objectives were set out in the 2022 annual service plan:

- To progress planning for a new Library for Clonmel by appointing an architectural team to design a new Library and complete Part 8 planning process.

- To commence conversion of the Craft Granary in Cahir into a high-quality public Library.

- To progress the move of Templemore library to the Town Hall as part of the works funded under the *Rural Regeneration and Development Fund*.

- To open My Open Library to Tipperary Town, Carrick-on-Suir and Roscrea Libraries.

- To continue to develop digital content based on the vast collections of famine records, photographs, prints and artefacts. The library service will continue to invest staffing and resources in this project

- To co-ordinate and roll out an events programme making full use of library spaces and working in collaboration with other organisations

- To run high quality outreach community programmes such as Healthy Ireland at your Library and the Right to Read Programme in all Branch Libraries.

- To launch new Sensory Spaces in Clonmel, Nenagh and Tipperary Town Libraries.

- To hold a series of high profile launches for Tipperary Studies including 'Tipperary 1921 - 1923: a history in 60 documents', the National Archives Treaty exhibition and An Garda Síochána exhibition.

- To act as lead in promoting a culture of reading and literacy development in Tipperary.

- Continue process to achieve ISO 45001 certification.

Inputs

The key inputs for the Library service are:

- o Annual Budget
- o Staffing resources
- o IT systems (Library Management System, CORE and Agresso/MS4)
- o Library Websites (www.tipperarylibraries) (www.tipperarystudies.ie)
- o Branch network (buildings) and Library Vehicles (Schools Mobile Vehicle and Delivery Van)

Activities

The activities relevant to the Operation of the Library Service are as follows:

- o Day to day activities of running the branch network
- o Budget v. expenditure monitoring
- o Various reporting requirements to be met
- o Delivery of the various in branch and online programmes and events
- o Seeking new and innovative methods to deliver library services

Outputs

The outputs from the Operation of the Library Service are as follows:

- o 272,721 visitors to the library in 2022
- o 397,038 Items borrowed in 2022
- o 21,561 registered members in 2022

Outcomes

The outcomes from the Operation of the Library Service are as follows:

- o Achieve the objectives set out in Tipperary County Council Library Development Plan 2017- 2022, Annual Service Plan and Corporate Plan objectives

o Deliver a service that meets the local community's needs

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

The following timeline sets out the Annual Planning and Review process for the Operation of the Library service:
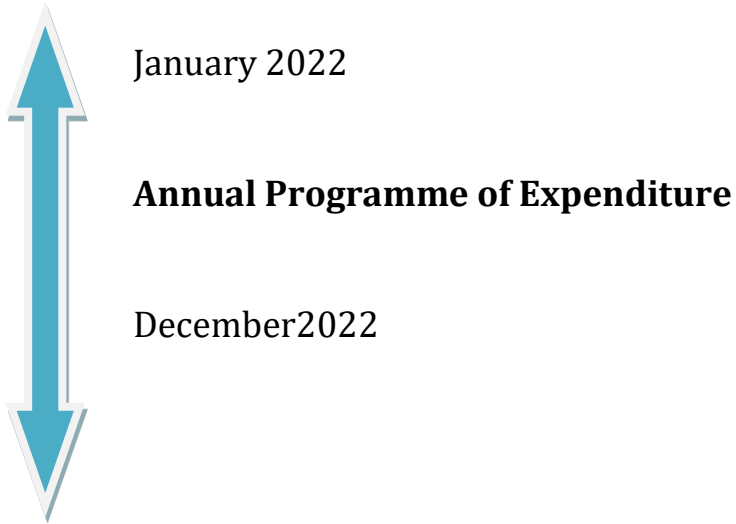
January 2022

Annual Programme of Expenditure

December2022

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Operation of the Library service**

Project/Programme Key Documents	
Title	**Purpose**
TCC Annual Budget	This sets out the financial budget for the operation of the Library programme for 2022.
Financial Reports (FMS)	Reports available from agresso to facilitate monitoring expenditure versus budget.
TCC Annual Service Plans	Sets out key objectives and goals for the year for both the Library service.
TCC Corporate Plan 2020-2024	A multi annual plan setting out strategic objectives for all aspects including the Library service.
Bi-monthly Management Report to Plenary Council Meetings	Progress reports are provided to elected members bi-monthly.
NOAC Performance Indicators Report	Annual report capturing data on the Key Performance Indicators for the Library service (L1- Library Visits and Issues and L2 – Cost of Operating a Library Service).
TCC Library Development Plan 2017 – 2022	TCC Library Development Plan 2017-2022 – Inspire – Share - Connect. A five-year development plan for Tipperary County Council Library service.

Key Document No. 1: **Annual Budget** – provides details of the budget approved for the Library service for the year.

Key Document No. 2: **Financial Reports** **–** this information extracted from the Agresso Financial Management System (MS4) provides ongoing data in relation to monitoring of expenditure versus budget.

Key Document No. 3: **Annual Service Plan -** sets out key actions for the Library service on an annual basis. Team Plans are based on this document.

Key Document No. 4: **Corporate Plan –** 5-year plan outlining the strategic objectives to include the Library service.

Key Document No. 5: **Bi-Monthly Management report to Plenary (CE) -** the Chief Executive's Monthly Management report to Plenary is another key document. These reports provide an update to Elected Members regarding progress on key areas – information such as number of visitors to the library, no. of items borrowed, online activity, events that have occurred and are planned.

Key Document No. 6: **NOAC Performance Indicators Report** – Library performance data is returned under PI references: L1 and L2 (L1- Library Visits and Issues and L2 – Cost of Operating a Library Service). This data is a comparison tool. This information is subject to audit by NOAC

Section B - Step 4: Data Audit

The following section details the Library programme data audit reviewed. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Plan	Monitor progress of process against objectives	Yes
Financial Reports	Budget v. Expenditure monitoring are managed by the specific budget holders for different sections of the library services	Yes
Bi- Monthly Management Report to Plenary Council	Update to Elected Members regarding progress on key areas	Yes
NOAC Performance Indicators report	Provides data for comparison purposes	Yes
Procurement Records (Tender Documents and Evaluation Reports)	To determine if the project is procured in line with TCC procurement procedures	Tender documentation for one selected supplier was not in accordance with procurement guidelines

Data Availability and Proposed Next Steps:

There was sufficient data available to review the operation of the Library service.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Operation of the Library service expenditure 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)

o   The Library service is administered nationwide by local authorities. Objectives and goals are outlined in key documents such as the Library Development Plan 2017-2022, TCC's Annual Service Plan, Annual Budget

and TCC's Corporate Plan 2020-2024. Ongoing review of the programme and its objectives are provided for through monitoring of financial reports extracted from MS4 (financial management system), bi-monthly reports to the Plenary council, reporting to the District meetings monthly and quarterly to the Community, Culture and Library Services Strategic Policy Committee. Performance indicators are returned to NOAC for inclusion in the annual Performance Indicators report. The programme complies with the principles of 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?
All necessary data is available. The Council's systems will enable a full evaluation to be made at a later date.

What improvements are recommended such that future processes and management are enhanced?
The Library Service should ensure that procurement guidelines are followed at all times.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Library Service programme of expenditure.

Summary of In-Depth Check

Internal Audit carried out an in-depth check of the operation of the Library service in Tipperary County Council.

All relevant documentation in relation to this programme was available and filed as appropriate for audit trail purposes. There are clear objectives set out both annually and multi annually within the Annual Service Plans, Annual Budget and the Corporate Plan. The five-year strategy for the service is set out in the Library Development Plan 2017 – 2022. There is continuous monitoring and assessment of the programme – both financial, non-financial, internally and externally with regular reporting requirements.

This programme complies with the principles of the Public Spending Code.

Comhairle Contae Thiobraid Árann
Tipperary County Council

Tipperary
County Council,
Civic Offices,
Limerick Road,
Nenagh,
Co. Tipperary

Tipperary
County Council,
Civic Offices,
Emmet Street,
Clonmel,
Co. Tipperary

t 0818 06 5000
e add email here
@tipperarycoco.ie
www.tipperarycoco.ie