

**Comhairle Contae  
Fhine Gall**  
Fingal County  
Council



**Quality Assurance Report for 2020**  
**Fingal County Council**

**28<sup>th</sup> May 2021**

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

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## 1. Introduction

Fingal County Council has completed this Quality Assurance Report as part of its on-going compliance with the Public Spending Code (PSC). The Quality Assurance procedure aims to gauge the extent to which Fingal County Council and its associated agencies are meeting the obligations set out in the Public Spending Code<sup>1</sup>. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The inventories include all projects/programmes above €0.5m and cover three stages viz:
  - Expenditure being considered
  - Expenditure being incurred
  - Expenditure that has recently ended.
2. **Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
3. **Checklists to be completed in respect of the different stages.** These checklists allow the Council and its agencies to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.
4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects or programmes are selected for a more in-depth review. This includes a review of all projects from ex-post to ex-ante. At least 5% of the total capital inventory expenditure (or 15% over a three-year period) and at least 1% of revenue expenditure (or 3% over a three-year period) are subject to in-depth checks.
5. **Complete a report for the National Oversight and Audit Commission (NOAC)** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the seventh requirement of the QA process for Fingal County Council for 2020.

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

## 2. Expenditure Analysis

### 2.1 Inventory of Projects / Programmes

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

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

In summary, there are 165 projects/programmes included in the inventory at a combined value of €1,124,163,535. Of these, 36 projects/programmes were being considered, 124 projects/programmes were incurring expenditure and 5 projects had recently ended.

2020 Inventory	Cap - Considered	Rev - Considered	Cap - Incurring	Rev - Incurring	Cap - Completed	Total
No. Projects / Programmes	29	7	71	53	5	165
€ Value	€180,204,306	€17,039,400	€523,009,677	€394,001,974	€9,908,177	€1,124,163,535

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

### 2.2 Published Summary of Procurements

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

There were **no** procurements in 2020 which exceeded the threshold in this respect.

Fingal County Council publishes this information on its website:

<https://www.fingal.ie/council/service/public-spending-code>

### 3. Assessment of Compliance

#### 3.1 Checklist Completion: Approach taken

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

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

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

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

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

#### 3.2 Main issues arising from Checklist Assessment

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

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

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

A substantial level of compliance indicates that there is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.

#### 3.3 In-Depth Checks

Step 4 of the QA process provides for in-depth checks to be carried out by the Internal Audit Unit of the Council. According to the guidance document issued by DPER in February 2017, 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.

Since the revised arrangements which came into effect from 2016, the minimum is an average over a rolling three-year period. Accordingly, the required minimums will be achieved over the three years 2018, 2019 and 2020 as per the table below:

Year	Capital Projects	Revenue Programmes
2018	5.8%	1.2%
2019	6.1%	2.6%
2020	4.5%	2.4%
<b>Rolling average</b>	<b>5.4%</b>	<b>2%</b>

In 2020, 4.5% of the inventory was subject to in-depth checks in respect of Capital Projects and 2.4% in respect of Revenue Projects.

The set of completed In-Depth Check Reports are contained in **Appendix 3** of this report. The Capital Projects subject to in-depth checks are listed in the following table:

Summary of Capital Projects Subject to In-Depth Checks		
Project Name	Value €m	PSC Status
Ongar to Barnhill Link Road	18.0	Capital Incurring expenditure.
Capital Advanced Leasing Facility Charlestown	14.4	Capital Incurring expenditure.
<b>Total Value of In-depth Checks</b>	<b>32.4</b>	
Total Value of Capital Inventory	713.12.m	
<b>% of Inventory Value Analysed</b>	<b>4.5%</b>	

The Revenue Programmes subject to an in-depth check is outlined in the table below:

Summary of Revenue Programmes Subject to In-Depth Checks		
Programme	Value €m	PSC Status
F02 Operation of Library and Archival Service	9.92	Revenue Expenditure
<b>Total Value of In-depth Checks</b>	<b>9.92</b>	
<b>Total Value of Revenue Inventory</b>	<b>411.04</b>	
<b>% of Inventory Value Analysed</b>	<b>2.4</b>	

### 3.3.1 Ongar to Barnhill Link Road

**Project Value €18.0m**

**PSC Status:** Expenditure Being Incurred

**Project Description:** The proposed link road includes the construction of approximately 1.8km of new road, cycleway and footpath infrastructure, two new junctions, two new cycle friendly roundabouts, a new road bridge over the Clonsilla-Pace railway line. The installation of drainage and utilities infrastructure and all associated site and landscaping works. The Ongar to Barnhill Link Road scheme is a critical piece of infrastructure that is required to enhance the local road network and activate housing development in the Barnhill Local Area Plan (LAP) Lands.

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

**Findings:** The project though in the pipeline for a number of years has substantially progressed since 2017. Having reviewed the expenditure captured in Agresso/MS4 consisting of mainly professional fees (Consultant Engineers/Legal Fees), land acquisition costs, site preparation works and the diversion of utilities etc. The appointments of consultants and the use of legal services and appointment of contractor for site works were carried out in compliance with proper procurement procedures. The Restricted Tender Procedure process is ongoing with Stage 1: complete and five Contractors have prequalified for Stage 2: which it is hoped to progress to in September 2021.

**Audit Opinion:** The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Substantial Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

### 3.3.2 Capital Advanced Leasing Facility Charlestown

Project Value €14.4m

**PSC Status:** Expenditure Being Incurred

**Project Description:** Under the provision of the Capital Advance Leasing Facility (CALF) scheme, an Approved Housing Body (AHB) identified and sought to purchase 138 turnkey housing units from a developer at Charlestown Centre, Charlestown Place & St., Margaret's Road, Dublin 11.

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

**Findings:** This project is being funded under the Social Housing Current Expenditure Programme and the requirements of the relevant Circulars etc. which allow Approved Housing Bodies and Housing Authorities apply for grant funding. To avail of such funding, it must be demonstrated to the Department that there is a need for social housing in the area and any application must be submitted following the strict criteria laid down in the application process.

**Audit Opinion:** Having reviewed the documentation in relation to the expenditure incurred under this project in 2020, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

### 3.3.3 F02 Operation of Library and Archival Service

Project Value €9.92m

**PSC Status:** Expenditure Being Incurred

**Project Description:** The operation of the Fingal Library and Archival Service includes the day to day running of 10 branch libraries, 4 mobile library vehicles, a housebound service, a Local Studies and Archives section and the overall development of the service.

**Audit Objective:** To provide an independent opinion that the operation of the Fingal Library and Archival Service 2020 complied with the standards set out in the Public Spending Code.

**Findings:** Having reviewed the documentation in relation to the expenditure incurred under this project in 2020, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**Audit Opinion:** It is the opinion of Internal Audit in Fingal County Council that there is Substantial Assurance that the project was implemented in compliance with the Public Spending Code.

#### **4. Next Steps: Addressing Quality Assurance Issues**

The compilation of both the Inventory and Checklists for 2020 built upon the significant work undertaken in regard to previous year's reports. The experience gained is valuable and will continue to guide future Quality Assurance Process activities.

Fingal County Council is committed to providing ongoing internal training in relation to areas such as procurement etc.

#### **5. Conclusion**

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

The Checklists completed by the Council and in-depth checks show a substantial level of compliance with the Public Spending Code. Ongoing work is required by all sections within the Council to ensure that the level of substantial compliance with the Code is maintained.

#### **6. Certification**

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



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**Chief Executive**

**Fingal County Council**

**Date: 28<sup>th</sup> May 2021**



## Appendix 1      Inventory of Projects/Programmes above €0.5 million

### Expenditure being Considered - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant )	Capital Expenditure Amount in Reference Year (Grant )	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Community Centre Improvement works	improvement works to Council owned Community Facilities				31/12/2023	€2,450,000	
The Marketing Suite Baldoyle	Community Facility and associated works				31/12/2023	€5,000,000	
Meakstown Community Facility	Community Facility and associated works				31/12/2023	€5,000,000	
Enterprise Centres	Refurbishment and modernisation works at 3 Fingal enterprise centre (Base, Drinan and				31/12/2024	€900,000	
Future land purchase	Provision to facilitate the acquisition of land/sites to meet the needs of the local				31/12/1931	€8,500,000	
Castleknock/Mulhuddart Site	7 unit group housing scheme of Traveller specific accommodation.				31/12/2024	€1,432,146	
Donabate	Traveller Specific Accommodation, group housing scheme				31/12/2024	€750,000	
Howth	Traveller Specific Accommodation, group housing scheme				31/12/2024	€800,000	
Moyné Road	Traveller Specific Accommodation, group housing scheme				31/12/2024	€2,000,000	
St Brigid's Lawn, Porterstown - Refurbishment	Refurbishment of Site				31/12/2022	€600,000	
Cappaghfinn Phase 2 - 28 Units	Construction of 28 houses at Cappagh Dublin 11				31/12/2026	€7,475,000	
Cappagh Phase 3 - 69 units	Construction of 69 houses and apartments at Cappagh Dublin 11				31/12/2025	€18,690,480	
Church Fields (2B) - 67 units	Construction of 67 houses at Church Fields, Phase 2B at D15				31/12/2025	€19,702,552	
Church Fields Masterplan	Construction of 1000 houses and apartments at Church Fields, Phase 3-5 at D15				31/12/2029	€24,000,000	
Outlands - 11 units	Construction of 11 apartments at Rathbeale Road, Swords				01/10/2025	€3,371,021	
Tucketts Lane, Howth - 8 units	Construction of 8 apartments at Howth Co Dublin				01/05/2025	€3,004,465	
Leonard's Garage, Lusk - 10 units	Construction of 10 apartments at Barrack Lane Lusk				31/12/2025	€3,738,123	
Church Road, Lusk. - 5 units	Construction of 5 units at Church Road at Lusk, Co Dublin.				31/12/2024	€1,671,520	

**Expenditure being Considered - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant )</b>	<b>Capital Expenditure Amount in Reference Year (Grant )</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Projected Lifetime Expenditure</b>	<b>Explanatory Notes</b>
Swords Civic and Cultural Centre	A new public realm, civic space and cultural centre encompassing a County Library and an				31/12/2026	€40,019,000	
Flood Remediation Works	Flood Relief Scheme				31/12/2021	€750,000	
Signals and Toucan Crossings in Urban areas	Provision of Pedestrian Crossings				31/12/2023	€600,000	
Signage Provision Scheme	Countywide Provision of Roads Signage				31/12/2023	€750,000	
DDR Phase 2 design	Phase two of the Donabate Distributor Road				31/12/2024	€10,000,000	
Airport Roundabout Design	redesign and upgrade of the Airport roundabout				31/12/2024	€600,000	
Airport Western Access design	Upgrades to Airport roundabout				31/12/2024	€600,000	
R132 junctions design	Upgrade of new junction design roundabouts along route corridor				31/12/2026	€8,000,000	
Corduff Sports Centre (AWP)	Project includes major upgrade of All-weather pitch, new public playground, path network and				31/12/2023	€750,000	
Porterstown Park Recreational Hub	Major new Recreational Hub incorporating all weather pitches and a full sized all-weather				31/12/2022	€1,050,000	
Damastown to Wellview Link Road	New Cycle routes				31/12/2025	€8,000,000	
F05 Operation of Arts Programme	Operation of Arts Programme				31/12/2021	€514,000	
E11 Operation of Fire Service	Operation of Fire Service				31/12/2021	€791,200	
H03 Administration of Rates	Administration of Rates				31/12/2021	€6,946,800	
A07 RAS Programme	RAS Programme				31/12/2021	€5,850,400	
F02 Operation of Library and Archival Service	Operation of Library and Archival Service				31/12/2021	€1,212,900	
B03 Regional Road - Maintenance and Improvement	Regional Road - Maintenance and Improvement				31/12/2021	€648,500	
F03 Operation Maintenance and Improvement of Outdoor Leisure Areas	Operation Maintenance and Improvement of Outdoor Leisure Areas				31/12/2021	€1,075,600	

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Cumulative Expenditure to-date</b>	<b>Explanatory Notes</b>
Corporate System Improvements	Replacment telephony system and implementation of ccontact centre system		€394,614		31/12/2021	€394,614	
Corporate Building improvements	Series of improvements Corporate Buildings		€927,306		31/12/2023	€927,306	
Balbriggan Improvement Scheme	Variety of projects including public realm and placemaking and redevelopment of underutilized or vacant buildings and		€3,994,917		31/12/2027	€4,074,194	
Damastown Industrial Estate	Provision to facilitate the ongoing development of Damastown Industrial Estate with a view to retaining and encouraging investment in the area.		€26,168		31/12/2031	€4,012,165	
SICAP	Sicap is contrapayment scheme funded by the Dept. of Rural & Community Development. Fingal has an		€1,272,456		31/12/2022	€6,946,124	
Development works at Argillan Castle	Development works at Ardgillan Castle		€67,269		31/12/2031	€505,792	
Bremore	Development works at Bremore Castle		€120,267		31/12/2031	€120,267	
Development Works at Newbridge House	Development Works at Nedwbridge House		€83,398		31/12/2031	€83,398	
Development Works at Malahide Castle	Development Works at Madlahide Castle		€67,305		31/12/2031	€166,684	
Skerries Red Barn	Skerries Red Barn		€89,164		31/12/2025	€152,340	
Swords Cultural Quarter (Swords Castle)	Swords Cultural Quarterd (Swords Castle)		€66,083		31/12/2024	€2,636,076	
Balleally Landfill Restoration & Development	Specified Engineering Works, Capital Replacement and other Landfill Restoration Works		€695,260		31/12/2040	€16,881,915	
Dunsink Landfill Restoration and Development	Specified Engineering Works and Capital Replacement		€52,610		31/12/2027	€11,766,924	
Barnageeragh Historic Landfill	Remediation and regularisation of historic landfill		€30,351		31/12/2021	€85,536	
Nevitt Landfill	Remediation and regularisation of waste body within licensed lands		€36,086		31/12/2022	€10,474,797	
Contract Painting - Estate Management	Cyclical scheme painting on council stock		€398,912		31/12/2020	€398,912	
Central Heating - Estate Management	Boiler & Heating system upgrades on council stock		€721,851		31/12/2020	€721,851	
Pre-let repairs - Estate Management	Returning vacant council stock to productive use		€6,184,277		31/12/2020	€6,184,277	
Stockhole - Group Housing Scheme	Traveller Specific Accommodation, group housing scheme		€306,161		31/12/2021	€704,606	
St Mary's - Refurbishment	Refurbishment of Site		€113,281		31/12/2023	€539,211	

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Cumulative Expenditure to-date</b>	<b>Explanatory Notes</b>
Estate Improvement Works - Travellers	Upgrade and site improvement works including refurbishment of bays in Halting sites and works at Group Housing Schemes		€239,437		31/12/2020	€239,437	
Pre-let repairs - Travellers	Upgrade and site improvement works including refurbishment of bays in Halting sites and works at Group Housing Schemes		€390,635		31/12/2020	€390,635	
Part V - Various Locations - Affordable Housing	Part V is delivery of 10 % of units on private residential sites greater than 9 units.		€14,711,413		31/12/2020	€14,711,413	
Cluid - 22 College Street	Construction of 4 units at College St Baldoyle		€202,921		31/12/2022	€800,000	
Cluid - Church Street Mulhuddart	Construction of 65 units at Mulhuddart, D15		€0		31/12/2021	€3,490,431	
Rolestown (26 Dwellings)	Construction of 26 units at Rolestown, Co Dublin		€857,572		31/10/2022	€5,619,370	
Rapid Build Houses Avondale, Mulhuddart - 42 units	Construction of 42 units at Avondale, D15		€377,573		31/10/2021	€7,694,431	
Capital Advanced Leasing Facility	The purchasing of both second hand and turnkey properties by AHB's under the Capital Advanced Leasing Facility scheme.		€29,259,180		31/12/2020	€29,259,180	
CAS acquisitions	The purchasing of second hand properties by AHB's through the Capital Assistance Scheme under three priority categories (Disability, Homeless & Elderly)		€6,426,123		31/12/2020	€6,426,123	
Parkview Castlelands - 24 houses	Pre-let repairs to Traveller specific stock - Group Housing Schemes		€390,635		31st Dec 2020	€390,635	
Private House Purchase	Pre-let repairs to Traveller specific stock - Group Housing Schemes		€32,468,414		31/12/2020	€32,468,414	
Racecourse Common Phase 2 - 77 units	Construction of 74 units at Lusk Co Dublin		€89,058		31/12/2021	€11,386,587	
Rathbeale Road Swords -24 units	Construction of 24 units at Rathbeale Road, Swords Co Dublin		€873,153		31/6/2022	5,265,198.02	
Pinewood Community Centre/Site Off Pinewood Green - 2 units	Construction of 2 units at Pinewood, Balbriggan, Co Dublin.		€11,564		31/12/2021	619,806.77	
Rivermeade - 2 units	Construction of 2 units at Rivermeade, Co Dublin		€800		31/12/2021	761,421.20	
Wellview Infill Scheme - 20 units	Construction of 20 Infill units at Wellview Mulhuddart D15		€4,889		31/10/2024	€474,114	
Works for Disabled Tenants	Housing Adaptation Grant for Older People and People with a Disability		€1,043,517		31/12/2020	€1,043,517	
Rapid Build Houses Church Road Mulhuddart - 22 units	Construction of 22 units at Church Road, Ladyswell, Mulhuddart D15.		€30,311		31/12/2022	€5,173,459	
Improvement works to libraries - Balbriggan, Blanchardstown and Malahide	Works to include digital meeting spaces and hubs including the installation of new technology and furniture.		€497,629		30/09/2021	€497,629	
Skerries Library Refurbishment	Restoration and extension of Skerries Library including improvement works to outside pavement area.		€872,027		31/12/2022	€928,874	

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Explanatory Notes
LED Energy Reduction Project	Replacement of Public Lighting with LED energy reduction bulbs		€2,427,612		31/12/2021	€6,078,624	
Kellystown Cemetery D15 (C/M)	Development of Kellystown Cemetery		€0		31/12/2022	€1,862,839	
Balgriffin Cemetery Extension Phase 1	Extension of Balgriffin Cemetery		€0		31/12/2021	€3,534,604	
Emergency coastal protection works	Protection of County Coastline		€0		31/12/2021	€187,331	
St Catherine's Park	Improvement Works in St. Catherine's Park		€149,908		31/12/2023	€1,340,567	
Tyrellstown Park	Improvement Works in Tyrellstown Park		€64,430		31/12/2022	€1,673,451	
Harry Reynolds Road, Balbriggan, Greenway	New cycle route		€70,000		31/12/2024	€225,300	
N3 Improvement Scheme	Road upgrade scheme TII		€26,000		31/12/2026	€533,000	
Kellystown Road, D. 15	New road projects linking new residential lands		€24,000		31/12/2025	€96,000	
Fingal Coastal Way	New walking and cycling recreational route		€255,300		31/12/2025	€1,148,000	
Donabate Pedestrian Bridge	New railway bridge		€4,300		31/12/2023	€16,728	
Park Road Upgrade, Rush	Local road upgrade		€1,291,800		31/12/2022	€1,295,000	
Rathbeale Road Swords	Lihaf road upgrade		€3,840,150		31/12/2021	€7,551,000	
Ongar to Barnhill	New road and bridge over railway line		€176,242		31/12/2026	€26,944,000	
Donabate Road	New distributor road and railway bridge		€2,795,200		31/12/2021	€26,972,186	
Hole in the Wall Road, Baldoyle	Lihaf new junction and road improvement scheme		€4,786,800		31/12/2022	€4,870,383	
Pedestrian/Cycleway Broadmeadow Way	New bridge over estuary		€264,200		31/12/2026	€1,953,800	
Royal Canal Cycleway - Phase 2&3 including Cycle Network Route 1 (Royal	New greenway along canal		€202,400		31/12/2026	€559,182	
Snugborough Interchange	Interchange upgrade on N3 TII project		€895,670		31/12/2026	€945,410	
Sutton to Malahide Greenway	New greenway walking and cycling route		€30,556		31/12/2026	€409,946	
Donabate Green Routes	Various footpath projects around village		€43,000		31/12/2024	€379,796	
Baleally Landfill - Development of Rogerstown Park	Baleally Landfill - Development of Rogerstown Park		€14,514		31/12/2023	€14,514	

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Explanatory Notes
Coastal Defence Works	Coastal Defence Works		€1,210,500		31/12/2023	€1,693,491	
Beechpark Gardens	Comprehensive restoration of historically significant gardens		€387,215		31/12/2021	€1,513,784	
Malahide Green	Extensive upgrade works at park		€1,293,700		31/12/2021	€1,324,723	
Lanesborough Park Meakstown	Major upgrade and redesign of public park.		€5,396		31/12/2022	€9,644	
Bremore Castle and Regional Park	Regional Park Development		€57,835		31/12/2024	€325,011	
Baldoyle - Portmarnock Coastal Walkway	2km Greenway		€2,231,396		01/06/2021	€2,231,396	
Ballymastone Recreational Hub & Corballis Nature Park	Major new Recreational Hub incorporating all weather pitches and a full sized all-weather running track		€65,840		31/12/2024	€65,840	
Racecourse Park Wetlands	Resolution of land transfer issues will allow planning approval by ABP in 2021/22 with construction following.		€25,204		31/12/2024	€159,000	
Rivervalley Park (All weather and recreational hub)	Major new Recreational Hub incorporating all weather pitches and a full sized all-weather running track		€24,800		31/12/2022	€162,500	
A01 Maintenance & Improvement of LA Housing Units	Maintenance & Improvement of LA Housing Units	€11,564,145			31/12/2021	€11,564,145	
A02 Housing Assessment, Allocation and Transfer	Housing Assessment, Allocation and Transfer	€1,677,264			31/12/2021	€1,677,264	
A03 Housing Rent and Tenant Purchase Administration	Housing Rent and Tenant Purchase Administration	€1,855,263			31/12/2021	€1,855,263	
A04 Housing Community Development Support	Housing Community Development Support	€2,251,711			31/12/2021	€2,251,711	
A05 Administration of Homeless Service	Administration of Homeless Service	€3,746,254			31/12/2021	€3,746,254	
A06 Support to Housing Capital Prog.	Support to Housing Capital Prog.	€8,826,571			31/12/2021	€8,826,571	
A07 RAS Programme	RAS Programme	€29,665,025			31/12/2021	€29,665,025	
A08 Housing Loans	Housing Loans	€4,522,687			31/12/2021	€4,522,687	
A09 Housing Grants	Housing Grants	€2,423,462			31/12/2021	€2,423,462	
A11 Agency & Recoupable Services	Agency & Recoupable Services	€1,328,894			31/12/2021	€1,328,894	
A12 Housing Assistance Programme	Housing Assistance Programme	€588,693			31/12/2021	€588,693	
B03 Regional Road - Maintenance and Improvement	Regional Road - Maintenance and Improvement	€6,038,731			31/12/2021	€6,038,731	
B04 Local Road - Maintenance and Improvement	Local Road - Maintenance and Improvement	€8,831,869			31/12/2021	€8,831,869	

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Cumulative Expenditure to-date</b>	<b>Explanatory Notes</b>
B05 Public Lighting	Public Lighting	€4,220,596			31/12/2021	€4,220,596	
B06 Traffic Management Improvement	Traffic Management Improvement	€3,415,409			31/12/2021	€3,415,409	
B08 Road Safety Promotion & Education	Road Safety Promotion & Education	€1,915,179			31/12/2021	€1,915,179	
B09 Maintenance and Management of Car Parking	Maintenance and Management of Car Parking	€660,706			31/12/2021	€660,706	
B10 Support to Roads Capital Prog	Support to Roads Capital Prog	€1,915,898			31/12/2021	€1,915,898	
B11 Agency & Recoupable Services	Agency & Recoupable Services	€1,333,659			31/12/2021	€1,333,659	
C01 Operation and Maintenance of Water Supply	Operation and Maintenance of Water Supply	€10,358,287			31/12/2021	€10,358,287	
C02 Operation and Maintenance of Waste Water Treatment	Operation and Maintenance of Waste Water Treatment	€6,070,837			31/12/2021	€6,070,837	
C04 Operation and Maintenance of Public Conveniences	Operation and Maintenance of Public Conveniences	€1,497,272			31/12/2021	€1,497,272	
C06 Support to Water Capital Programme	Support to Water Capital Programme	€501,501			31/12/2021	€501,501	
C08 Local Authority Water and Sanitary Services	Local Authority Water and Sanitary Services	€930,696			31/12/2021	€930,696	
D01 Forward Planning	Forward Planning	€2,892,229			31/12/2021	€2,892,229	
D02 Development Management	Development Management	€7,772,218			31/12/2021	€7,772,218	
D03 Enforcement	Enforcement	€610,163			31/12/2021	€610,163	
D04 Operation and Maintenance of Industrial and Commercial Facilities	Operation and Maintenance of Industrial and Commercial Facilities	€598,680			31/12/2021	€598,680	
D06 Community and Enterprise Function	Community and Enterprise Function	€1,691,961			31/12/2021	€1,691,961	
D08 Building Control	Building Control	€1,814,589			31/12/2021	€1,814,589	
D09 Economic Development and Promotion	Economic Development and Promotion	€36,578,434			31/12/2021	€36,578,434	
D10 Property Management	Property Management	€1,653,514			31/12/2021	€1,653,514	
D11 Heritage and Conservation Services	Heritage and Conservation Services	€1,378,427			31/12/2021	€1,378,427	
E01 Operation, Maintenance and Aftercare of Landfill	Operation, Maintenance and Aftercare of Landfill	€3,800,059			31/12/2021	€3,800,059	

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Cumulative Expenditure to-date</b>	<b>Explanatory Notes</b>
E02 Operation and Maintenance of Recovery & Recycling Facilities	Operation and Maintenance of Recovery & Recycling Facilities	€3,293,666			31/12/2021	€3,293,666	
E03 Operation and Maintenance of Waste to Energy Facilities	Operation and Maintenance of Waste to Energy Facilities	€865,117			31/12/2021	€865,117	
E05 Litter Management	Litter Management	€1,197,026			31/12/2021	€1,197,026	
E06 Street Cleaning	Street Cleaning	€7,494,374			31/12/2021	€7,494,374	
E07 Waste Regulations, Monitoring and Enforcement	Waste Regulations, Monitoring and Enforcement	€1,704,818			31/12/2021	€1,704,818	
E09 Maintenance and upkeep of Burial Grounds	Maintenance and upkeep of Burial Grounds	€2,301,357			31/12/2021	€2,301,357	
E10 Safety of Structures and Places	Safety of Structures and Places	€1,184,845			31/12/2021	€1,184,845	
E11 Operation of Fire Service	Operation of Fire Service	€21,758,558			31/12/2021	€21,758,558	
E13 Water Quality, Air and Noise Pollution	Water Quality, Air and Noise Pollution	€1,833,378			31/12/2021	€1,833,378	
F01 Operation and Maintenance of Leisure Facilities	Operation and Maintenance of Leisure Facilities	€720,119			31/12/2021	€720,119	
F02 Operation of Library and Archival Service	Operation of Library and Archival Service	€15,537,651			31/12/2021	€15,537,651	
F03 Operation Maintenance and Improvement of Outdoor Leisure Areas	Operation Maintenance and Improvement of Outdoor Leisure Areas	€19,915,523			31/12/2021	€19,915,523	
F04 Community Sport and Recreational Development	Community Sport and Recreational Development	€9,654,187			31/12/2021	€9,654,187	
F05 Operation of Arts Programme	Operation of Arts Programme	€4,908,133			31/12/2021	€4,908,133	
G02 Operation and Maintenance of Piers and Harbours	Operation and Maintenance of Piers and Harbours	€4,908,133			31/12/2021	€4,908,133	
G04 Veterinary Service	Veterinary Service	€4,908,133			31/12/2021	€4,908,133	
H03 Administration of Rates	Administration of Rates	€110,564,673			31/12/2021	€110,564,673	
H09 Local Representation / Civic Leadership	Local Representation / Civic Leadership	€2,136,871			31/12/2021	€2,136,871	
H11 Agency & Recoupable Services	Agency & Recoupable Services	€4,184,529			31/12/2021	€4,184,529	



**Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Completion Date</b>	<b>Final Outturn Expenditure</b>	<b>Explanatory Notes</b>
Castlelands Recreation Centre (DOES)	Multi purpose shared Community Centre	€	€ 5,795	€	31/12/2020	€ 2,500,000	
Kinsealy/Melrose Community Projects	Multi purpose Community Centre	€	€	€	31/12/2020	€ 1,500,000	
Lusk Integrated Facility (DOES)	Multi purpose Sports Hall	€	€	€	31/12/2020	€ 1,200,000	
Malahide Casino / Fry Model	Refurbishment of the Casino Building Malahide to house the conserved Fry Model Railway	€	€ 263,443	€	20/01/2020	€ 3,786,461	
Howth Looped Pathways Upgrade	Major works on 8 Km of paths	€	€ 333,800	€	31/12/2020	€ 921,716	

## Appendix 2 Self- Assessment Checklists

**Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.**

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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	PSC information is available in a central repository for staff reference. New PSC Information / updates is disseminated to all relevant staff by the PSC coordinator
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Some training has been provided
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	Local Government Sector guidance is in place and has been followed.
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	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
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	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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.	3	
Q 1.10	How many formal evaluations were completed in the year under review?  Have they been published in a timely manner?	n/a	

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
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?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
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	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
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	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
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?	3	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	

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	
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**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	
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	
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
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	

Q 3.15	Have steps been put in place to gather performance indicator data?	3	
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**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
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	
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.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	
Q 5.8	Are other data compiled to monitor performance?	3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
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?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	3	

**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.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	n/a	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	n/a	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	n/a	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n/a	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n/a	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	



## Appendix 3 In-Depth Check Reports

### Quality Assurance – In Depth Check 1

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#### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Ongar to Barnhill Link Road
<b>Detail</b>	Construction of a link road and a road bridge over the railway line, which upon delivery will open up the Barnhill LAP lands for development
<b>Responsible Body</b>	Fingal County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2006 Ongoing
<b>End Date</b>	Q4 2024
<b>Overall Cost</b>	€18 million

#### Project Description

The proposed Ongar-Barnhill Link Road includes the construction of approximately 1.8km of new road, cycleway and footpath infrastructure, 2 new junctions, 2 new cycle friendly roundabouts, a new road bridge over the existing Clonsilla-Pace Railway Line, drainage and utilities infrastructure and all associated site and landscaping works. The scheme is a critical piece of infrastructure that is required

to enhance the local road network and activate housing development in the Barnhill Local Area Plan (LAP) Lands. Part 8 planning approval for the scheme was granted in early 2007

The LAP lands are zoned Objective “RA”, in the Fingal Development Plan 2107 – 2023. This objective seeks to “Provide for new residential communities subject to the provision of the necessary physical and social infrastructure.

## 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 Ongar to Barnhill Link Road. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

<b>Objectives</b>	<b>Inputs</b>	<b>Activities</b>	<b>Outputs</b>	<b>Outcomes</b>
<ul style="list-style-type: none"> <li>• Provide infrastructure in accordance with Development Plan objectives.</li> <li>• Provide sustainable transport in the form of cycleways and footpaths. The link will also allow for improvements to bus service in the area.</li> <li>• Allow for a connection to the proposed Royal Canal Greenway.</li> <li>• Provide alternative upgraded road to the R149</li> </ul>	<ul style="list-style-type: none"> <li>• Associated Staff Administration Costs within the Relevant Departments</li> <li>• Approval of Funding (Development Levies)</li> </ul>	<ul style="list-style-type: none"> <li>• Part 8, Planning permission granted by Fingal County Council</li> <li>• CPO approval and land acquisition</li> <li>• Detailed Design Complete</li> <li>• Tender Documents Complete</li> <li>• Tender Process in train two stage process</li> </ul>	<ul style="list-style-type: none"> <li>• Provide a new high-quality 1.8km link road</li> <li>• Provide a new road bridge over the Clonsilla-Pace railway line.</li> <li>• Provide access to the Barnhill LAP lands to allow for development</li> <li>• Provide new high-quality pedestrian facilities</li> </ul>	<ul style="list-style-type: none"> <li>• Alternative high-quality road to the R149</li> <li>• Upgrade to Barberstown Lane South Road in addition to new footpaths and cycleways.</li> <li>• Improve access to the Barnhill LAP Lands to allow for development</li> </ul>

<p>which is at capacity at its junction with the Clonee Road.</p> <ul style="list-style-type: none"> <li>• Allow for the development of the Barnhill LAP lands.</li> <li>• Allow for a future connection to Kellystown. The Kellystown LAP was approved by the Council in January 2021. The Kellystown Link Road is listed in the current development plan and it will include a connection to the Ongar Barnhill Road.</li> <li>• This road will link to a future railway bridge near Barberstown.</li> </ul>		<ul style="list-style-type: none"> <li>• Third Party Utility Liaison (Irish Water)</li> <li>• Third Party Liaison (Irish Rail) Bridge Design</li> <li>• Appointment of Contractor</li> <li>• Manage construction phase</li> <li>• Manage close out and review phase</li> </ul>	<ul style="list-style-type: none"> <li>• Provide new high-quality cycle facilities</li> </ul>	<ul style="list-style-type: none"> <li>• Improve accessibility and maximise public transport usage</li> <li>• Improve road safety</li> <li>• Allow for future development of the DART/Rail network</li> <li>• Allow for future connection to Kellystown and the development of the Kellystown LAP Lands</li> </ul>
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## Description of Programme Logic Model

**Objectives:** The objective of the proposed infrastructure is to provide 1.8km of new high-quality road, cycleway and footpath infrastructure, two new junctions, two new cycle friendly roundabouts and provide a new road bridge crossing over the Clonsilla- Pace railway line. Along with the installation of drainage and utilities infrastructure and all associated site and landscaping works.

**Inputs:** The project is included in the Fingal Capital Programme 2021-2023 and funded from development levies under Fingal Development Contribution Schemes. (Section 48 Development Contribution Scheme and within the Section 49 Clonsilla-Dunboyne (Pace) Railway Line Supplementary Development Contribution Scheme). The inputs also include the associated administration costs for staff within the Planning and Strategic Infrastructure Department.

**Activities:** This project was granted Part 8, Planning Approval in 2007 by the Council, a Compulsory Purchase Order in respect of the required lands was approved by An Bord Pleanála in September 2008, with the lands subsequently having been acquired. Appointment of a PSDP (Project Supervisor at Design Process) and the completion of the Detailed Design for the scheme followed on. Tender documents were prepared and peer reviewed. A two-stage tender process for the construction phase has been commenced. Stage 1 (Suitability Assessment) is complete and five suitable contractors have been prequalified for Stage 2, the Tender for Construction Works which may take place later this year.

To allow for diversion of watermains and the laying of new infrastructure, permission is required from Irish Water and the preparation of the Water Agreement is ongoing. The Commission for Rail Regulation (CRR) and Irish Rail have given technical approval for the bridge design and a formal Bridge Agreement is to be put in place with Irish Rail/CIE, discussions on which are ongoing.

**Outputs:** The provision of a high-quality 1.8km new road, cycleway and footpath infrastructure, two new junctions, two new cycle friendly roundabouts, a new road bridge over the Clonsilla-Pace railway line. The installation of drainage and utilities infrastructure and all associated site and landscaping works.

**Outcomes:** The outcomes of the project are:

- Provide an alternative upgraded road to the R149 and the upgrade of the Barberstown South Road.
- Improved access which will allow the future development of the Barnhill LAP Lands i.e. for housing (circa 1015 units)
- A new road bridge over the Clonsilla-Pace railway line
- The road will allow for the future closure of the Barberstown Level Crossing to allow for Dart/Rail improvements. As this road will link to a future railway bridge near Barberstown.
- The road will allow for a future connection to Kellystown. The Kellystown Link Road is listed in the current development plan and it will include a connection to the Ongar Barnhill Road. A Local Area Plan for Kellystown was approved by the Council in January 2021
- The road will allow for a connection to the proposed Royal Canal Greenway.
- Provide sustainable transport in the form of cycleways and footpaths. The link will also allow for improvements to bus service in the area.
  
- Improve traffic movements in the area

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

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



<b><i>Month - Year:</i></b>	<b><i>Description:</i></b>
Apr 2007	Part 8 – Planning Permission Approved by Fingal County Council
Sept 2008	FCC CPO (Ongar to Barnhill Distributor Road) 2008 – An Bord Pleanála
Aug 2008	The relocation of existing ESB pylons and overhead high voltage power lines
July 2019	Tender – Construction work for Highways/Roads Stage 1 – Suitability Questionnaire (5 candidates prequalified for Stage 2)
Feb 2020	Site clearance works and installation of fencing on FCC acquired lands
Aug 2020	Irish Rail/CRR Approval confirmed of the Rail Bridge Detailed Design
Jan 2021	Peer review of Stage 2 Tender Docs Completed
May 2021	Finalise outstanding land transfers – In progress



## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Ongar to Barnhill Link Road .

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
1. Part 8 planning application report	Planning Report presented to the Council and planning approval granted
2. Project Description Report	Report in relation to the proposed project design and drawings
3. Appraisal report for the Ongar to Barnhill Road Scheme 19/1/2017	Appraisal Report carried out by CSEA with conclusions
4. Cost Estimate – Pre-Tender - Dec 2020	Pre-tender cost report prepared under various bill headings
5. Tender assessment for Stage 1 of the tender process and establishment of a tender shortlist.	Review of 11 Submissions and the establishment of a tender shortlist of five contractors.
6. Barnhill Local Area Plan	LAP adopted – February 2019
7. Fingal Development Plan 2017 – 2023	Extracts that support the development of the Ongar Barnhill Road
8. Chief Executive Orders	Various Chief Executive Orders authorising land acquisition, approving appointment of a tenders list Stage 1 tender process, peer review, tree removal works etc.
9. Project Management Structure - Updated 29/04/2021	<ol style="list-style-type: none"> <li>1. Management Structure</li> <li>2. Project Coordination Team</li> <li>3. Design Team/Employers Representative</li> <li>4. Project Board – Construction Stage - TBC</li> </ol>

### **Key Document 1: Part 8 – Planning Application Report**

Report on the proposed road project presented to the Council in April 2007 - following a vote the recommendations contained in the report were accepted and approved.

### **Key Document 2: Project Description Report**

Project Report prepared by CSEA, detailing the original Part 8 proposal, proposed Ongar to Barnhill road project and detailed drawings.



### **Key Document 3: Project Appraisal Report**

Appraisal Report – Identification of need, Project objectives, Description of preferred option, Alternatives considered, Cost Quantification, Appraisal of proposed option, Risk Analysis, Conclusion/Recommendation.

### **Key Document 4: Cost Estimate – Pre-Tender**

Pre-tender cost report prepared under various bill headings.

### **Key Document 5: Stage 1 – Tender Review**

Submissions were received from 11 applicants before the closing date of the 08th March 2019 and were evaluated in accordance with the evaluation criteria set down in the published documents. The evaluation team have recorded the evaluation of all applications submitted and signed the evaluation scoresheet to be retained on file for audit purposes.

CE Order PTrans.036.2019 July 2019 approved the establishment of a tenders list consisting of five applicants for Stage 2. of the tender process.

### **Key Document 6: Barnhill Local Area Plan**

The Local Area Plan was adopted by the Council in February 2019 and will be effective for a period of six years (2019 – 2025). Provision for this road project has been provided for under the Movement and Transport Strategy one of the key elements of the Barnhill Plan.

### **Key Document 7: Fingal Development Plan 2017 -2023**

This road scheme is one on the road schemes identified in the Movement and Infrastructure Strategy (Chapter 7) of the Plan under

“Objective MT42 – Protect the strategic transport function of national roads, including motorways through the implementation of the DofECLG ‘Spatial Planning and National Roads-Guidelines for Planning Authorities’.”

### **Key Documents 8: Chief Executive Orders**

Various Chief Executive Orders authorising land acquisition, approving appointment of a tenders list Stage 1 tender process, peer review, tree removal works etc.

### **Key documents 9: Project Management Structure - Updated 29/04/2021.**

Management Structure, Project Coordination Team, Design Team/Employers Representative, Project Board – Construction Stage - TBC

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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the Ongar to Barnhill Link Road. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Expenditure to Date	Monitoring Expenditure	MS4
Project Description Report	Details of the project	Copies on Project File
Project Appraisal Report	An Appraisal of the Project	Copies on Project File
Pre-Tender Costs Estimates	Estimated Project Costs	Copies on Project File
Detail Design Drawings Tender Documents	Design Drawings Tender Documents	Copies on Project File
Tender Documents Peer Review Report	Tender Peer Review	Copies on Project File

### **Data Availability**

The construction phase of the project has yet to commence it is envisioned that Stage 2 of the tender process would commence in September 2021 with the timeframe for other project milestones detailed in the table below.

The data audit presented above details the type of information that would be available if this project is selected to undergo a of Value for Money Review (VFM).

## Proposed Next Steps

June 2021	*Finalise Bridge agreement with Iarnród Éireann – in progress
Sept 2021	*Finalised diversion/ connection agreement with Irish Water * Internal Audit understands that following other project reviews, it is current practice not to proceed with projects prior to third party agreements being in place.
Sept 2021	Tender for Construction Stage 2
Sept 2021	Update Project Appraisal documentation with tender cost
Q1 -2022	Appoint Contractor
Q1-2022	Works start on site
Q3-2023	Scheme substantial completion
Q4-2024	Completion of maintenance period

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for Ongar to Barnhill Link Road 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)**

This infrastructure project has been in train for a number of years, initial works began in 2006 with the appointment of Consulting Engineers for Stage 1 preliminary design and planning, and Stage 2 detailed design. Fingal County Council granted Part 8 Planning Permission to the project in April 2007 and a Compulsory Purchase Order for the required land take was granted by An Bord Pleanála in September 2008.

The project did not significantly advance for a number of years but was reappraised in 2017 when it was determined that the existing detailed design with minor amendments in relation to design standard improvements could be used for the issue of tender documents for public procurement and thus facilitate the delivery of the scheme without a significant delay.

Having reviewed the documentation available to us Internal Audit is satisfied that delivery of the project to date complies with the standards set out in 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?**

The necessary documentation is available from the Planning and Strategic Infrastructure Department's project files to allow for an evaluation of the project at a later date.

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

It is noted that third-party agreements with Iarnród Éireann and Irish Water have yet to be finalised. We note that it is current practice not to proceed with projects prior to third party agreements being in place and recommend that this practice is adhered to in regard to this project.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the Ongar to Barnhill Link Road.

**Summary of In-Depth Check - PSC Status:** Expenditure Being Incurred

**Project Description:** The proposed link road includes the construction of approximately 1.8km of new road, cycleway and footpath infrastructure, two new junctions, two new cycle friendly roundabouts, a new road bridge over the Clonsilla-Pace railway line. The installation of drainage and utilities infrastructure and all associated site and landscaping works. The Ongar to Barnhill Link Road scheme is a critical piece of infrastructure that is required to enhance the local road network and activate housing development in the Barnhill Local Area Plan (LAP) Lands.

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

**Findings:** The project though in the pipeline for a number of years has substantially progressed since 2017. Having reviewed the expenditure captured in Agresso/MS4 consisting of mainly professional fees (Consultant Engineers/Legal Fees), land acquisition costs, site preparation works and the diversion of utilities etc. The appointments of consultants and the use of legal services and appointment of contractor for site works were carried out in compliance with proper procurement procedures. The Restricted Tender Procedure process is ongoing with Stage 1: complete and five Contractors have prequalified for Stage 2: which it is hoped to progress to in September 2021.

**Audit Opinion:** The opinion was informed from the review carried out by the Internal Audit Unit that the decision to go ahead with the project was soundly based and the project is being well managed. Overall, the project provides Substantial Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

## Quality Assurance – In Depth Check 2

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### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Capital Advance Leasing Facility (CALF) – Turnkey Scheme Location – Charlestown, Dublin 11
<b>Detail</b>	138 units at Charlestown Centre, Charlestown Place & St. Margaret’s Road, Dublin 11
<b>Responsible Body</b>	<ul style="list-style-type: none"><li>• Approved Housing Body (AHB)</li><li>• Housing Department, Fingal County Council</li><li>• Department of Housing, Local Government and Heritage (DHLGH)</li></ul>
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	Capital Advance Agreement signed Q4 2019
<b>End Date</b>	Q4 2021
<b>Overall Cost</b>	€14.4 million

### Project Description

Under the provision of the Capital Advance Leasing Facility (CALF) scheme, an Approved Housing Body (AHB) identified and sought to purchase 138 turnkey housing units from a developer at Charlestown Centre, Charlestown Place & St., Margaret’s Road, Dublin 11. The 138 units are made up of the following configuration 30 x 1 bed apartments, 64 x 2 bed apartments, 44 x 3 bed apartments.

Approval of the scheme was subject to compliance with the terms of the scheme as set down in circulars Housing 23/2019, Housing 18/2016, Housing 31/2011 and SHIP N5/2009; and signing of the Capital Advance Agreement (CAA) and the relevant Payment and Availability (P&A) Agreement(s) by Fingal County Council (the Council) and the AHB.

Under the terms of the scheme, the AHB received a capital injection/advance payment. Final approval was received on 20/11/2019 to the scheme and the capital advance payment in the amount of €14,413,780. The sum is repayable by the AHB at the end of the payment and availability period, i.e. 30 years incurring interest at 2% per annum. This will be calculated by way of simple interest; thus, interest will be paid on the principal alone.

Tenants are nominated for these apartments by Fingal County Council from individuals/families on the Council's housing waiting list. Rents payable are assessed in accordance with the Council's Differential Rent Scheme.

### **Analysis of Housing Need:**

Charlestown is part of the greater area of Finglas and had a population of 31,529 in the 2016 census. Charlestown is in the Swords housing area. The number of approved housing applicants for social housing support in this area at the time of this project was 6,341.

<b>Dwelling Type:</b>	<b>1 Bed</b>	<b>2 Bed</b>	<b>3 Bed</b>	<b>4 Bed</b>
<b>Applicants:</b>	1642	2462	1863	374

The development provides a good mix of dwellings in accordance with the needs identified by applicants on the Council's waiting list.

The immediate surrounding area is predominately privately owned where the Council does not have suitable residential development land. There is a high proportion of owner-occupied units in the area with little scope of rental units under the Rental Accommodation Scheme or Long-Term Leasing. Therefore, as there are no realistic alternatives available, this project represents a means of at least partially addressing the need identified.

### **Sustainable Communities Proofing:**

The proposed development site is well placed in terms of the availability of local amenities and services. Charlestown has very good transport links – it is located beside the M1 & M50 which provide fast reliable links to Belfast in the North and Cork and Limerick to the South and West. It is also served with a quality bus corridor which facilitates routes to the city centre.

Charlestown is served by four primary schools and four post primary schools. Dublin City University is also close by. Charlestown's surrounding areas has many medical centres providing comprehensive care and it and has good access to both Beaumont and the Mater

Hospitals. Charlestown is near the National Athletics Stadium and is also well served with many sporting clubs including Soccer, Golf Society, GAA Club, and Karate Club.

In summary, the Council as a matter of policy supports the proportionate and balanced distribution of social housing – in an area predominantly comprising of private housing. The development at Charlestown St Margaret's Road, Dublin 11 offers the opportunity to the Council to provide much needed social units in the area of a specific mixed-use tenure.



## 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 CALF Turnkey Scheme - Charlestown. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

<b>Objectives</b>	<b>Inputs</b>	<b>Activities</b>	<b>Outputs</b>	<b>Outcomes</b>
<ul style="list-style-type: none"> <li>• The provision of Housing in accordance with the Government’s objective under “Rebuilding Ireland”</li> <li>• Achieve value for money in the provision of the accommodation</li> <li>• The provision of dwelling types that satisfies the requirements of those requiring housing</li> </ul>	<ul style="list-style-type: none"> <li>• The AHB identifies a suitable housing project &amp; liaises with the DHLGH and the Council</li> <li>• Application made to the DHLGH in respect of the project</li> <li>• Project approved by the DHLGH for a % of total of the CALF eligible proposal and both parties notified</li> </ul>	<ul style="list-style-type: none"> <li>• Capital Advance Payment Agreement signed by the AHB and Fingal County Council</li> <li>• Terms and Conditions of the Payment and Availability Agreement agreed between the parties</li> <li>• Fingal County Council pays out CALF drawdown amounts to the AHB.</li> </ul>	<ul style="list-style-type: none"> <li>• Once the scheme is completed it will provide 138 turnkey units for allocation to persons on Fingal County Council’s waiting list.</li> </ul>	<ul style="list-style-type: none"> <li>• The provision of social housing in accordance with the DHLGH policy as outlined in the Social Housing Current Expenditure Programme</li> <li>• A reduction in the number of live applications for social housing in the</li> </ul>

	<ul style="list-style-type: none"> <li>• The Capital Advance Agreement is signed by the AHB and Fingal County Council</li> <li>• The Payment and Availability Agreement will be completed by the AHB and the Council once the scheme closes.</li> </ul>	<ul style="list-style-type: none"> <li>• Fingal County Council submits claims and receives payment from the Department in respect of the drawdown monies advanced</li> </ul>		Swords housing area.
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### Description of Programme Logic Model

**Objectives:** The objective of this project was the provision of housing in accordance with the Government’s objectives under “Rebuilding Ireland”: An Action Plan for Housing and Homelessness” and the requirements of the Social Housing Current Expenditure Programme. Achieve value for money in the provision of the accommodation and to ensure the house type provided satisfies the requirements of those requiring housing.

**Inputs:** AHB identifies a suitable project and liaises with DHLGH and Fingal County Council, an application is made in respect of the project and approved by the DHLGH and both parties notified.

The approval received is for a capital advance payment in the sum of €14,413,780 of the total CALF eligible proposal. The Capital Advance Agreement is signed by Fingal County Council and the AHB. The terms of the Payment and Availability Agreement are agreed but have yet to be signed by both parties as the scheme has yet to close.

**Activities:** Fingal County Council and the AHB sign a Capital Advance Agreement; the terms and conditions of the Payment and Availability agreement are as per the DHLGH approval letter.

Fingal County Council processes payments to the AHB in respect of two drawdown claims submitted totalling €13,693,091.00 – Balance of €720,689 (5%) due on completion of the units.

Fingal County Council issues recoupment claims (Claim Forms LN200 ) to the Department in respect of the draw down monies advanced and receives payment.

**Outputs:** Provision of 138 turnkey housing units to meet the needs of housing applicants on the waiting list.

**Outcomes:** Provision of social housing in accordance with the DHLGH housing policy as outlined in the Social Housing Current Expenditure Programme. A reduction in the number of live applications for social housing in the Swords housing area

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

The following section tracks the CALF Turnkey Scheme Charlestown from inception to conclusion in terms of major project/programme milestones.

<b>Month - Year:</b>	<b>Description:</b>
April – 2019	Fingal Indicates to the AHB – the level of rent support for the project
August – 2019	LN005 outlines Fingal County Council’s comments in respect of proposal submitted by the AHB and provides and analysis of social housing need in the area
August – 2019	Sustainable Communities Report submitted by Fingal County Council
November – 2019	From LN008b submission made by the AHB to DHLGH in respect of the Capital Advance Leasing Facility development
November – 2019	Funding Approval issued by the DHLGH
November – 2019	Chief Executive Order – HAF/1917/2019 approves payments & signing of agreements as per DHLGH funding approval
November – 2019	Payment of Claim 1 to the AHB
December – 2019	Capital Advance Agreement signed by the AHB & Fingal County Council
January – 2020	Payment of Claim 2 to the AHB
	CALF Claim Forms LN200 (2) to the DHLGH for Capital Advance Payments processed through Agresso and charged to Capital Job Code
March – 2020	Monies received from the DHLGH on foot of claims

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the CALF Turnkey Scheme Charlestown.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Social Housing Current Expenditure Programme SHCEP (Circular SHIP N5/09)	This programme was extended in November 2009 to allow for the direct provision of dwellings for social housing purpose by Approved Housing Bodies
Guidance Notes on the Capital Advance Leasing Facility (CALF) for Approved Housing Bodies and Housing Authorities	This guidance document sets out details of how CALF operates
Circular Ref: Housing 31/2011	Financial Support for CALF
Circular ref: 18/2016	Update on progress/revisions to CALF
Circular ref: 23/2019	Changes to the operation of the payment and availability agreement and the capital advance leasing facility
LN005 submitted to DHLGH	LN005 outlines Fingal County Council's comments in respect of proposed project by the AHB
Sustainable Communities Report	Fingal County Council's report to DHLGH outlining the social housing need in the area
Form LN008B	AHB submission to DHLGH requesting approval to CALF funded scheme
CALF approval letter	DHLGH approved proposal
Chief Executive Order – HAF/1917/2019	Approves payments the signing of agreements as per DHLGH funding approval
Capital Advance Agreement dated 6/12/2019 signed by senior officials of Fingal County Council and AHB	Stipulates terms and conditions for funding and repayments

**Key Document 1:** The Social Housing Current Expenditure Programme (SHCEP)

This programme was extended in 2009 to allow Approved Housing Bodies (AHBs) purchase/construct housing units using private and Housing Finance Agency (HFA) finance. These units are then made available to the Local Authority to meet housing needs. (Circular SHIP N5/09)

**Key Document 2:** Guidance in relation to the Capital Advance Leasing Facility (CALF)

1. Provides AHBs with a Capital Advance, a percentage of the overall costs in the form of a loan, from the DHLGH and managed by the Local Authority.
2. The AHB makes housing units available to nominees of the Local Authority for a defined period of time (30 years in this case). This arrangement is provided for in a Payment and Availability (P&A) Agreement between the parties.

**Key Document 3:** Circular: Housing 31/2011

AHBs can apply for a capital equity injection. It allows them access to finance from the HFA or other financial institutions to construct or acquire dwellings for housing purposes.

**Key Document 4:** Circular: Housing 18/2016

This Circular details amendments to the programme in relation to the processing of claims/agreements; start-up costs, payments and the recoupment of capital advance monies.

**Key Document 5:** Circular: Housing 23/2019

This Circular details amendments to the CALF process, including the financial budgeting metric to be used in the assessment of a project, start-up costs, administrative and procedural changes.

**Key Document 6:** LN005 - Form

Multi-Unit Housing Authority comments in respect of the Approved Housing Body SCHEP proposal and outlining the housing need in the area.

**Key Document 7:** Sustainable Communities Report

Under the heading Analysis of Sustainable Communities in the LN005 form, a separate comprehensive report is required from the Council as the number of units in the proposal is greater than 30.

**Key Document 8:** LN008b – Application Form

Submission by the AHB to the DHLGH for approval of the proposed project. Part A – Completed by the AHB and Part B – Completed by the Council

### **Key Document 9: CALF Approval Letter**

The letter of approval from the DHLGH set out the general terms and conditions under which approval is granted for the project and the requirements on both parties along with details of the specific arrangements in relation to this project:

[Appendix A - CALF Loan Approval Details](#)

[Appendix B - Payment and Availability Details](#)

In addition, the provision of any funding from the Department will be subject to the following conditions.

1. The completed units and any additional works must be in compliance with planning and building regulations and reach, at minimum, the standards required by the Housing (Standards in Rental Housing) Regulations 2019 (and any future amendments to these regulations)
2. The upkeep, management and maintenance of the units will be the sole responsibility of the AHB;
3. It will be a requirement that the AHB charges tenants rents in accordance with the Council's differential rent scheme;
4. The Council will have 100% nomination rights for the dwellings for the duration of the availability agreements, should the dwellings become vacant during the term of the agreement;
5. The units, once completed, must be maintained in a lettable condition for the length of the agreement;
6. Where a property becomes vacant, the AHB will have three months to fill the units, before the availability payment is suspended. Where the unit remains vacant for longer than three months, the availability payment in respect of the unit will cease until such time as the unit is occupied;
7. If the Council fails to provide a nomination to the association within one month of the vacancy occurring, the AHB can then nominate households itself, provided that they have been assessed as having a need under Section 20 of the Housing (Miscellaneous Provision) Act, 2009;
8. In such instances where the Council fails to provide nominations within the specified time period, the three-month vacancy period will be deemed to have commenced from the end of the nomination period;

9. The Council, or an agent on its behalf, will be entitled to inspect the units periodically, upon reasonable notice having been given to the AHB;
10. The AHB will be required to provide a report in relation to occupancy and the condition of the units on an annual basis;
11. Any change to the loan term or interest rate(s) upon which the CALF financial assessment has been based will be notified to the Department in advance of any drawdown;
12. The units will, unless otherwise authorised by the Department, be made available for use as social housing;



## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the CALF Turnkey Scheme Charlestown. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Form LN005	LA comments on the proposal and outlining housing needs in the area	Fingal County Council & DHLGH
Sustainable Communities Report	Outlines housing needs in the area. Required for multi-unit applications greater than 30 units	Fingal County Council & DHLGH
Form LN008B – Outlines proposed project submitted by the AHB & Fingal County Council to DHLGH	Funding application for the delivery of 138 turnkey units at Charlestown	Fingal County Council, AHB, & DHLGH
Departmental Approval Letter	Funding approval of the application outlining terms and conditions applicable	Fingal County Council, AHB & DHLGH
Capital Advance Agreement	Agreement between AHB and the Council on Capital advance Funding	AHB & Fingal County Council
Payments and Recoupments	Ensure claims and recoupments are processed in line with terms and conditions of the agreements	Details on Agresso and on file in the Housing Department Fingal County Council
CE Orders	Approving Signing of Agreements, payments etc.	On file in the Housing Department Fingal County Council

### Data Availability and Proposed Next Steps

The Capital Advance Agreement sets out the requirements of the scheme in relation to the drawdown of the agreed advanced funding of €14,413,780. To date €13,693,091.00 has been drawn down under two project milestones 1. Site Acquisition, 2. First Construction Stage Drawdown – with the balance of €720,689 (5%) due on completion of the units, the target timeframe is November 2021.

The data audit presented above details the type of information that would be available if this project is selected to undergo a of Value for Money Review (VFM).

### **Next Steps:**

The final 5% of the CALF advance will be payable on the signing of a Payment and Availability Agreement(s) between the Council and the AHB that covers all the properties approved.

Upon competition of the units, tenants will be nominated by the Local Authority and enter into a Tenancy Agreement with the AHB.

There are two additional funding grants (not repayable) available to the AHB to cover specific project start-up costs as set out in Circular 23/2019.

### **Capital Start-Up Costs:**

The AHB may claim grant funding of up to 1.5% of the total CALF eligible capital costs of the units in respect of eligible start-up/technical costs associated with the construction/purchase of the units. To claim this funding the AHB must:

- Have a Capital Advance Agreement (CAA) and P&A Agreement(s) for the units signed and dated by the AHB and the Council; and
- Complete form LN006d and submit it to the Council along with supporting invoices for the sums requested.

### **Availability Arrangement Start-Up Costs:**

The AHB may claim grant funding up to a maximum of 5% of the initial lease cost. This can be claimed directly from the Housing Authority in respect of the eligible start-up/technical costs associated with the administration of the P&A Agreement. This will be payable:

- Once the P&A Agreement(s) have been signed and dated in full, with an effective date, with the Council; and
- Following submission to the Council of form LN006a and supporting invoices as proof of expenditure incurred.

### **Payment and Availability Costs Start-Up Funding Available for Local Authorities**

The Council may claim a once-off payment for costs associated with the administration of the P & A Agreement. This will be payable:

- Once the P&A Agreement(s) have been signed and dated in full, with an effective date, with the AHB;
- Based on 1.5% of the initial annual P&A amount; and
- Following submission of Form LN006b and a copy of the signed and dated P&A Agreement to the Department.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for CALF Turnkey Scheme Charlestown 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)**

This housing project complies with the broad Principles of the Public Spending Code. In order to secure the necessary funding for the project from the Department of Housing, Local Government and Heritage it was necessary for the AHB and the Council to demonstrate that there was a demand for housing in the area.

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

The necessary documentation is available from the project files held in the Housing Department to allow for an evaluation of the project at a later date.

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

This scheme operates under the auspices of the DHLGH. It is noted that changes to the scheme as outlined in Circular: Housing 23/2019 (which came into effect on applications after 01<sup>st</sup> July 2019) arose following consultation with all the stakeholders and following independent financial advice. These changes were driven by the need to ensure that the Social Housing Current Expenditure Programme (SCHEP) continues to be fit for purpose, can support the delivery of construction projects and maximises value for money for the Exchequer and the AHB and Housing Authorities sectors.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the CALF Turnkey Scheme Charlestown.

### Summary of In-Depth Check

**PSC Status:** Expenditure Being Incurred

**Project Description:** Under the provision of the Capital Advance Leasing Facility (CALF) scheme, an AHB was granted approval to purchase 138 turnkey housing units from a developer at Charlestown Centre, Charlestown Place & St., Margaret's Road, Dublin 11.

To date two stages of the project have been completed;

**Stage 1:** Site Acquisition, **Stage 2:** First Construction Stage Drawdown.

Under the Scheme the Council has 100% nomination rights in respect of tenants for the units from individuals/families on the Council's housing waiting list. These persons will then sign a Tenancy Agreement with the AHB, and rents payable are assessed in accordance with the Council's Differential Rent Scheme.

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

**Findings: Audit Opinion:** This project is being funded under the Social Housing Current Expenditure Programme and the requirements of the relevant Circulars etc. which allow Approved Housing Bodies and Housing Authorities apply for grant funding. To avail of such funding, it must be demonstrated to the Department that there is a need for social housing in the area and any application must be submitted following the strict criteria laid down in the application process. Having reviewed the documentation available to us in respect of the project to date we are of the opinion that there is Substantial Assurance that the project was implemented in compliance with the Public Spending Code.

## Quality Assurance – In Depth Check 3

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### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Operation of Library and Archival Service (F02)
<b>Detail</b>	Revenue budget 2020 for Fingal County Council Library and Archival Service
<b>Responsible Body</b>	Fingal County Council, Library Department
<b>Current Status</b>	Current Expenditure – Revenue budget.
<b>Start Date</b>	01/01/2020
<b>End Date</b>	31/12/2020
<b>Overall Cost</b>	€9,921,408 (as per 2020 Outturn)

#### **Project Description**

The operation and day to day running of 10 branch libraries, 4 mobile library vehicles, a housebound service, a Local Studies and Archives section and the overall development of the service. There were 138 staff in the Department in 2020, although staff numbers can vary throughout a given year due to moves to other local authorities and organisations and due to retirements.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Libraries Department have completed a Programme Logic Model (PLM) for the Operation of Library and Archival Service. 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
<p>The provision of high-quality spaces which meet the needs of all library users.</p> <p>Ensure that libraries are staffed with well trained, informed and customer focused staff.</p> <p>Endeavour to meet the changing needs of our borrowers.</p> <p>Encourage the community to reach its full potential and engage all citizens</p>	<p>Administration costs for staff within the department.</p> <p>Revenue Budget.</p> <p>Fines were abolished in Jan 2019. Income in 2020 consisted of grant funding from the Department of Rural and Community Development and other grant funding.</p>	<p>Delivery of Library Service including:</p> <p>Contact and Collect Service.</p> <p>Cocooning library service.</p> <p>Curation of event programmes</p> <p>Sensory Facilities and Equipment.</p> <p>Acquisitions – purchase of book stock and e-services.</p> <p>Budget management to ensure compliance with</p>	<p>The provision of events and activities. Due to pandemic restrictions these were held on-line from March onwards.</p> <p>The provision of an e-service which includes books, magazines and newspapers.</p> <p>Establishment of Cocooning Library Service in response to the Covid 19 Pandemic.</p> <p>250 deliveries of</p>	<p>Delivery of a Programme in accordance with the Council’s Corporate objectives and in accordance with the objectives outlined in the national strategy ‘Our Public Libraries 2022’ and ‘Fingal Libraries Development Plan 2018 – 2023’.</p> <p>Provision of a cost-effective library service that meets users</p>

<p>through an innovative programme of events and activities.</p> <p>Reinforce the position of libraries in the community as key points of access to information technology and digital services.</p> <p>Market libraries in Fingal as democratic, inclusive and dynamic spaces.</p> <p>Ensure that libraries in Fingal continue to remain visible and relevant in the community through collaborations and partnerships.</p>		<p>the Council's fiscal and procurement policies.</p>	<p>approx. 3,500 books to cocooners were made.</p>	<p>education, information and cultural needs and interests.</p> <p>Delivery of a library service during Covid 19 pandemic restrictions.</p> <p>Increase in reach of our programmes and in audience levels with movement to online platforms.</p> <p>Increase in IT skills level among staff to manage remote working, online events, creation of online content and support to e-service users.</p>
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## **Description of Programme Logic Model**

**Objectives:** The objective was to provide high-quality, welcoming, accessible spaces which meet the needs of library users.

Ensure that libraries are staffed with well trained, informed and customer focussed staff.

Endeavour to both recognise and meet the changing needs of our borrowers, in accordance with our Collection Development Policy.

Encourage the community to reach its full potential and engage all citizens through an innovative programme of events and activities.

Reinforce the position of libraries in the community as key points of access to information technology and digital services.

Market libraries in Fingal as democratic, inclusive and dynamic spaces, freely open to all who live and work in the County.

Ensure that libraries in Fingal continue to remain visible and relevant in the community through collaborations and partnerships.

**Inputs:** Staff - The inputs include the associated administration costs for staff (138) within the department.

Revenue Budget:

Income: Fines were abolished in January 2019. Income in 2020 consisted of grant funding from the Department of Rural and Community Development and other grant funding.

**Activities:** Key activities including the following.

Budget management including: Raising and approving Purchase Orders and CE Orders, management of e-tenders, supplier and contractor enquiries, budget queries, accruals. The County Librarian is the budget holder and is responsible for the overall management of the Department's budget. A Senior Executive Librarian Grade 7, Senior Librarian Grade 6 and Staff Officer Grade 5 manage procurement and day to day finance tasks. The County



Librarian meets regularly with this team to discuss any issues and to monitor spending. The Senior Executive Librarian is a member of the Council's Procurement Liaison Committee.

Management of the book fund is carried out by the Acquisitions Librarian who is a Senior Librarian at Grade 6 level who reports to the Senior Executive Librarian and keeps her updated on any book fund issues. There is a national collaborative procurement agreement in place for the supply of books and audio-visual material to Irish public libraries. The contracts in this agreement are managed by the LGMA. However, as the LGMA contracts do not address all types of publications such as foreign language material and items of historical interest, Fingal Libraries uses other suppliers, as outlined in the referenced CE Orders in the book fund spend breakdown.

Fingal Libraries pay the LGMA directly for certain e-services such as Borrowbox and RB Digital magazines, but Fingal Libraries also procures e-services/online services itself.

Acquisitions - Purchase of book stock and E-services: Online purchasing from suppliers, receipting, cataloguing, delivery of stock to branches, acquisition of new e-services.

E-services: Promotion of e-services on social media and to schools, support for users, collation of statistics, sourcing and researching new e-services.

Contact and Collect service: Setting up of the service according to COVID 19 Standard Operating Guidelines, promotion of service.

Cocooning Library Service: Setting up of the service according to COVID 19 Standard Operating Guidelines, promotion of service.

Curation of event programmes: Sourcing of contractors to deliver events, content creation by staff, programming of events, design of event brochures, management of social media platforms including Twitter, Facebook, Instagram and YouTube.

Sensory Facilities and Equipment: research into products, liaison with relevant organisations.

**Outputs:** The outputs of the project are as follows;

After March 2020, due to the COVID 19 pandemic, events and activities that we would normally hold in branch libraries had to move online. The links below outline the full range of outputs:

Spring 2020 Fingal Libraries Programme of events: [https://www.fingal.ie/sites/default/files/2020-01/b23315-fingal-libraries-spring-2020-brochure .pdf](https://www.fingal.ie/sites/default/files/2020-01/b23315-fingal-libraries-spring-2020-brochure.pdf)

Autumn/Winter 2020 Fingal Libraries Programme of events: <https://www.fingal.ie/sites/default/files/2020-10/fingal-libraries-autumn-2020-brochure.pdf>

Fingal Libraries Creative Writing festival – The Write Time: <https://www.fingal.ie/sites/default/files/2020-09/fingal-write-time-brochure-2020.pdf>

Fingal Libraries Festival of history: <https://www.fingal.ie/sites/default/files/2020-09/b23349-fingal-festival-of-history-2020-brochure.pdf>

Fingal Libraries Cocooning Library services: <https://www.fingal.ie/sites/default/files/2020-06/b23340-fingal-libraries-cocooning-brochure-rev3.pdf>

There was a significant increase in the use of our electronic resources in 2020, which include books, magazines and newspapers:

<b>Eservice</b>	<b>Increase in 2020 on 2019 fig.</b>
Borrowbox - e audiobooks	105%
Borrowbox - ebooks	134%
RB Digital magazines	149%
Pressreader newspapers and magazines	75%

150 cocooners availed of the Cocooning Library service which was established in May 2020 in response to the COVID 19 pandemic. There were 250 deliveries of approx. 3,500 books made to cocooners during 2020.

**Outcomes:** A summary of the outcomes of the project is listed below.

- Delivery of a Programme that was in accordance with the Council's Corporate objectives, with the objectives of the national strategy Our Public Libraries 2022 and with the objectives of Fingal Libraries Development Plan 2018-2023.
- Management of the budget to ensure compliance with the Council's fiscal and procurement policies.
- Provision of a library service in a cost-effective manner that met users educational, information and cultural needs and interests.
- Successful delivery of a library service during the COVID 19 pandemic - in particular the move to online events, increased use of e-services, the introduction of new e-services and the establishment of the cocooning library service.
- Increase in reach of our programmes and in audience levels with movement to online platforms.
- Increase in IT skills level among staff having to set up from home, manage online events and activities, create online content and provide increased support to e-service users.

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

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The following section tracks the operation of the Library and Archival Service 2020 from inception to conclusion in terms of major project/programme milestones.



July 2019	Preparation of 2020 Revenue Budget
September 2019	Annual Budget meeting with Finance
February 2020	Fingal Libraries Spring Programme of Events begins
March 2020	Closure of Public Libraries due to Covid 19 pandemic. Staff working remotely to provide digital services and online events.
April 2020	1 <sup>st</sup> Quarter Budget 2020 Review meeting with Finance
May 2020	Cocooning Library service begins for cocooners and the house-bound
June 2020	Contact and Collect Service begins
June 2020	Half Year Budget 2020 Review with Finance
June 2020	Libraries re-open for browsing, printing and photocopying
July 2020	Grant received from Dept of Rural and Community Development for sensory facilities and equipment
September 2020	Revised Budget 2020 & Budget 2021 meeting with Finance
September 2020	Programme of wellbeing supports for children and parents begins (DAF funded)
September 2020	Fingal Libraries Autumn/Winter Programme of events begins
September 2020	Fingal Libraries Festival of History
September 2020	Fingal Libraries Creative Writing Festival: The Write Time



- |               |   |
|---------------|---|
| October 2020  | Closure of libraries nationally due to pandemic – Contact and Collect available   |
| December 2020 | Libraries re-open for browsing, printing and photocopying   |
| December 2020 | Closure of libraries nationally due to pandemic – Contact and Collect not available – digital and virtual services only |
| December 2020 | Purchase of digital licences from Lexia and Coding Ireland to launch new e-services                                     |

## 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 the Fingal Library and Archival Service 2020.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Fingal County Council Corporate Plan 2019-2024	<p style="text-align: center;"><a href="https://www.fingal.ie/council/service/corporate-plan">https://www.fingal.ie/council/service/corporate-plan</a> Page 20</p> <p><b>T1.SP1.SO7</b> Provide dynamic and inclusive library spaces and services for the community</p> <p><b>T1.SP1.SO8</b> Support culture and recreation and enable literacy, education and economic development through innovative programmes</p>
Our Public Libraries 2022 – Inspiring, connecting, and empowering communities	<p>A Strategy document setting out a progressive plan for public library services</p> <p style="text-align: center;"><a href="https://www.librariesireland.ie/local-libraries/learn-about-your-local-library/libraries-ireland-2022">https://www.librariesireland.ie/local-libraries/learn-about-your-local-library/libraries-ireland-2022</a></p>
Fingal Libraries Development Plan 2018-2023	<p>The Plan sets out the vision, strategic objectives and priorities of Fingal Libraries up to 2023. It is available at</p> <p style="text-align: center;"><a href="https://www.fingal.ie/sites/default/files/2019-03/Fingal%20Libraries%20Development%20Plan%202018-23.pdf">https://www.fingal.ie/sites/default/files/2019-03/Fingal%20Libraries%20Development%20Plan%202018-23.pdf</a></p>
Fingal County Council Annual Service Delivery Plan 2020	<p style="text-align: center;"><a href="https://www.fingal.ie/sites/default/files/2020-02/fcc-annual-service-delivery-plan_draft3.pdf">https://www.fingal.ie/sites/default/files/2020-02/fcc-annual-service-delivery-plan_draft3.pdf</a></p> <p style="text-align: center;">Libraries Annual Services Delivery Plan pages 17-18</p>
CE Orders	CE Orders authorising the expenditure on the project

### **Key Document 1:** Fingal County Council Corporate Plan 2019-2024

The Fingal County Council Corporate Plan 2019 – 2024 includes **T1.SP1.SO7** Provide dynamic and inclusive library spaces and services for the community and **T1.SP1.SO8** Support culture and recreation and enable literacy, education and economic development through innovative programmes.

**Key Document 2:** Our Public Libraries 2022 – Inspiring, connecting, and empowering communities

The strategy document sets out a progressive plan for public library services to improve access, use and visibility of the library as an essential community service, securing its long-term sustainability and developing a multi-functional library service that meets the needs and expectations of a modern society.

**Key Document 3:** Fingal Libraries Development Plan 2018-2023

The Plan sets out the vision, strategic objectives and priorities of Fingal Libraries up to 2023.

**Key Document 4:** Fingal County Council Annual Service Delivery Plan 2020

The Fingal County Council Annual Service Delivery Plan 2020 sets out the principal service objectives and financial resources for the Library services.

**Key Document 5:** Chief Executive Orders

The Chief Executive Orders authorising the expenditure on the project.

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### Section B - Step 4: Data Audit

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Fingal Libraries Development Plan 2018-2023	To monitor performance against targets	Yes
CE Orders	To ensure compliance with procurement procedures	Yes
Financial Reports	To monitor expenditure and income against budget	Yes

#### **Data Availability and Proposed Next Steps**

The above data is available for inspection. Ongoing monitoring of expenditure is carried out by the Library Section. Expenditure will be reviewed in the context of Budget 2021.



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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Operation of the Fingal Library and Archival Service 2020 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)**

Having reviewed the documentation in relation to the expenditure incurred under this programme, Internal Audit is of the opinion that this programme complies with the standards set out in 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?**

Data was available for inspection.

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

Where purchase orders are raised in respect of books/services procured under national agreements that the relevant CE Orders are attached at requisition stage for ease of reference.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the Operation of the Fingal Library and Archival Service 2020

### Summary of In-Depth Check

The vision outlined in the Fingal Libraries Development Plan 2018 – 2023 proposes that Fingal libraries will be a dynamic and inclusive space supporting culture, recreation, literacy, education and economic development in the County.

The operation of the Library service in Fingal County Council is managed to ensure successful implementation of the objectives indicated in the Fingal County Council Corporate Plan 2019 – 2024. Strategic Priorities outlined in the Corporate Plan includes supporting the diverse needs of the people of Fingal. The Library section endeavour to support this by;

- providing dynamic and inclusive library spaces and services for the community
- Supporting culture and recreation and enabling literacy, education and economic development through innovative programmes

**PSC Status:** Expenditure Being Incurred

**Project Description:** The operation of the Fingal Library and Archival Service includes the day to day running of 10 branch libraries, 4 mobile library vehicles, a housebound service, a Local Studies and Archives section and the overall development of the service.

**Audit Objective:** To provide an independent opinion that the operation of the Fingal Library and Archival Service 2020 complied with the standards set out in the Public Spending Code.

**Findings:** Having reviewed the documentation in relation to the expenditure incurred under this project in 2020, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

**Audit Opinion:** It is the opinion of Internal Audit in Fingal County Council that there is Substantial Assurance that the project was implemented in compliance with the Public Spending Code.

## Appendix 4 Audit Assurance Categories and Criteria

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