Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code
Quality Assurance Report 2017
Submitted to National Oversight Audit Commission (NOAC)
May 2018

Certificate

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

Signature of Accounting Officer:

Joe MacGrath
Chief Executive
Tipperary County Council

Date: 30ᵗʰ May, 2018.

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Introduction

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

The Quality Assurance Process contains five steps:

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

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

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

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

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

This report addresses step 5 of the QA process.

Step 1: Inventory of Projects/Programmes

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

All Directorates within Tipperary County Council were requested to compile a Project Inventory of relevant projects and programmes for the year under review, 2017.

Tipperary County Council identified a total of 53 current and 64 capital projects with a total project value in the amount of €309.77m. These projects are split across expenditure being considered, being incurred and recently ended. The following tables provide a summary of the projects set out in Appendix 1:
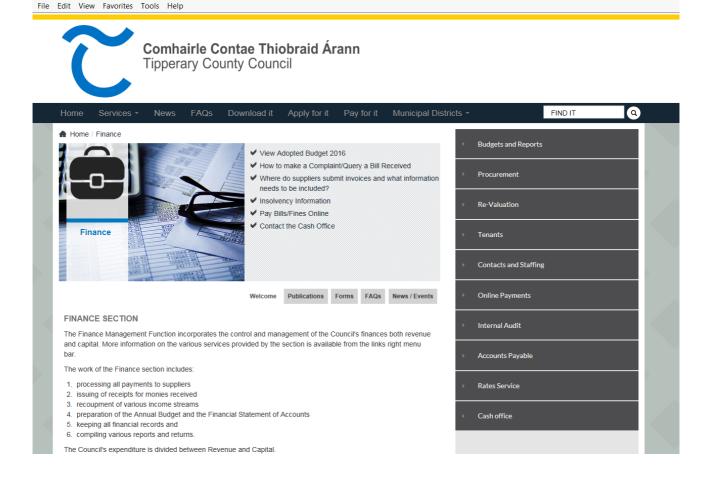
Project Numbers	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being Considered	4.74	-	-	40.78	20.00	-	65.52
Expenditure Being Incurred	68.14	70.77	-	59.18	38.86	-	236.95
Expenditure Recently Ended	-	-	-	7.30	-	-	7.30
Totals	**72.88**	**70.77**	**-**	**107.26**	**58.86**		**309.77**

Project Values	Revenue Expenditure	Capital Expenditure	Totals
	>€0.5m	>€0.5m	
Expenditure Being Considered	4.74	60.78	65.52
Expenditure Being Incurred	138.91	98.04	236.95
Expenditure Recently Ended	-	7.30	7.30
Totals	**143.65**	**166.12**	**309.77**

Note: Appendix 1 includes 53 revenue projects/programmes with a total value in the amount of €143.65. The revenue figures included in Appendix 1 are based on Unaudited Annual Financial Statements.

Step 2- Published Summary of Procurements

The Quality Assurance process requires Tipperary County Council to publish all procurements in excess of €10m on our website. There were no procurements in excess of €10M during 2017 in Tipperary County Council therefore there were no projects required to be reported on our website. This report is published on Tipperary County Councils website at the following location: http://www.tipperarycoco.ie/finance

Step 3- Checklists

Step 3 of the QA process requires the completion of 7 Checklists for the purpose of providing a self assessment overview of how compliant Tipperary County Council was with the Public Spending Code during 2017.

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

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

- Checklist 1: General Obligations Not Specific to Individual Projects/Programmes
- Checklist 2: Capital Projects or Capital Grant Schemes Being Considered
- Checklist 3: Current Expenditure Being Considered
- Checklist 4: Capital Expenditure Being Incurred
- Checklist 5: Current Expenditure Being Incurred
- Checklist 6: Capital Expenditure Completed
- Checklist 7: Current Expenditure Completed

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

However there are areas that need improvement especially in post project review.

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

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

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

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

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

➢   Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory. (**Requirement to include revenue programmes in as part of in-depth review introduced for 2017 QA process and will not be applied retrospectively**).

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

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

QA Year under review	Total Project Inventory	Total Capital Project Inventory	Total Revenue Project Inventory	Value of Capital Projects selected for In-depth review	Value of Revenue Projects selected for In-depth review	% of Projects Selected of Total Revenue Inventory	% of Projects Selected of Total Capital Inventory
	€m	€m	€m	€m	€m	%	%
2015	287.89	151.64	136.25	23.60	-	**Note 1**	16%
2016	249.96	117.46	132.50	2.30	2.40	2%	2%
2017	309.77	166.12	143.65	6.00	14.62	10%	4%
Total over 3 years	**847.62**	**435.22**	**412.40**	**31.90**	**17.02**	**12%**	**21%**

Note 1: As stated above the requirement to sample a certain percentage of revenue projects was new for 2016.

The Public Spending Code states that over a 3 – 5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The table below sets out the programmes groups that have been sampled over the 2015 – 2017 period:

QA Year under review	Value of Capital Projects selected for In-depth review	Programme Group
	€m	
2015	23.6	Housing, Fire & Water Services
2016	2.3	Housing & Environment
2017	6.0	Economic Development
Total over 3 years		

Internal Audit selected 3 projects, one capital and two revenue, from the Project Inventory (**Appendix 1**) having regard to the value of the projects, the spending department within the Local Authority and the stage which the project was at during 2017 in order to have a good range of project types and scales to review. The projects selected for in-depth review were as follows:

1.   Capital: Development of Tipperary Food Centre of Excellence, €6m
2.   Revenue: Operation of Public Lighting - Current expenditure being incurred €2.9m
3.   Revenue: Administration of the RAS programme €11.72m

The in-depth checks were carried out by the Internal Audit unit of TCC in May 2017. Full copies of these in-depth checks can be found at **Appendix 3**.

1. **Capital Project: Development of Tipperary Food Centre of Excellence - Capital expenditure being considered- €6m**

This project envisioned to create Tipperary Food of Excellence centre with Tipperary County providing a capital investment into this project.

The concept for a Food Centre of excellence evolved from the Tipperary Food Producers Network with involvement from Tipperary Local Enterprise office, Tipperary County Council, South Tipperary Development Company Ltd, North Tipperary Leader Partnership Ltd.

This in-depth review addressed the general quality of the appraisal stage of the project. The review and supporting documentation supplied revealed no major concerns.

Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined. After reviewing available information it can be concluded that there is **substantial compliance (Appendix 4)** with the requirements of the Public Spending Code in relation to this project.

Internal Audit recommends that staff continue to be reminded, on an on-going basis, that compliance with the Public Spending Code.

2.   Revenue: Operation of Public Lighting €2.9m

This project involves the operation maintenance and aftercare of Public Lighting in Tipperary County Council.

Public Lighting includes street lights, road networks and lights in housing estates that have been taken in charge by Tipperary County Council.

 Internal Audit is satisfied they are robust controls and monitoring in place in relation to the operation of public lighting.

After reviewing available information it can be concluded that there is **substantial compliance (Appendix 4)** with the requirements of the Public Spending Code in relation to this project.

3.   Revenue: RAS Programme €11.72

The Rental Accommodation Scheme (RAS) is a social housing support introduced to cater for the accommodation needs of persons who are in receipt of long-term rent supplement.

The RA S programme is run by the local authority that is responsible for the administration and management of the scheme with tenants and landlords.

Internal Audit recommends the procedure manual is completed to ensure clearly defined, documented and consistent procedures are followed for the monthly reconciliation, administration and management of the RAS programme.

 To enhance the internal procedures staff training of the principles of the public spending is recommended to ensure awareness and compliance with the code especially during time of transition and staff changes.

After reviewing available information it can be concluded that internal audit are satisfied that there is **satisfactory compliance** (**Appendix 4)** with the requirements of the Public Spending Code in relation to this project.

Conclusion

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

- A Project Inventory has been completed by Tipperary County Council for 2017;
- Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website;
- The 7 compliance checklists were compiled under the terms of the PSC. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the PSC, however there are areas which need improvement;
- An in-depth review of a sample of projects has been completed. Where issues were noted, recommendations were made to address these issues as outlined in an appendix 3.
- This report has been prepared which sets of the QA requirements of the Public Spending code and will be published on Tipperary County Councils website on 31st May 2018.

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

Management will need to ensure that Directorates have an appreciation of the requirements of the PSC, particularly in light of staff movements throughout the organisation.
This will involve training on the requirements of the code where necessary and emphasis on the importance of compliance with the PSC will need to be communicated to relevant staff.

APPENDIX 1 – Inventory of Projects and Programmes over €0.5m – 2017

The following table sets out Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by expenditure being considered, expenditure being incurred and expenditure recently ended during 2017. Only projects with expenditure matching these criteria are included in the Project Inventory.

Local Authority / Local Authority Name	Expenditure being considered – Current > €0.5m	Expenditure being considered – Capital Grant Schemes > €0.5m	Expenditure being considered – Capital Projects €0.5 - €5m	Expenditure being considered – Capital Projects €5 - €20m	Expenditure being considered – Capital Projects €20m plus	Expenditure being incurred > €0.5m – Current Expenditure	Expenditure being incurred > €0.5m – Capital Grant Schemes	Expenditure being incurred > €0.5m – Capital Projects	Expenditure recently ended > €0.5m – Current Expenditure	Expenditure recently ended > €0.5m – Capital Grant Schemes	Expenditure recently ended > €0.5m – Capital Projects	Notes
Tipperary County Council												
Housng & Building												
A01 Maintenance/Improvement of LA Housing Units						€ 7.99						
A02 Housing Assessment, Allocation and Transfer						€ 1.24						
A03 Housing Rent and Tenant Purchase Administration						€ 1.33						
A04 Housing Community Development Support						€ 0.61						
A05 Administration of Homeless Service						€ 0.54						
A06 Support to Housing Capital Prog.						€ 2.14						
A07 RAS Programme						€ 11.72						
A08 Housing Loans						€ 0.70						
A09 Housing Grants						€ 3.31						
6 Houses Cabragh Bridge Thurles								€ 2.45				
Project A 10 Houses			€ 1.68									
BER Energy Efficiency Works LA Hses South Tipp 2016								€ 4.88				
Housing Project A (5) Kilcooley, Gortnahoe								€ 1.04				
Housing Project B (12)			€ 2.10									
Housing Project C (6)			€ 1.10									
Housing Project D (6)			€ 1.10									
Housing Project E (10)			€ 1.78									
Housing Project F (10)			€ 1.30									
Housing Project G (26) Glenconnor, Clonmel								€ 5.20				
Housing Project H (6)			€ 0.90									
Housing Project I (25) Mill Road Thurles								€ 4.43				
Housing Project K (28) Knockanrawley Tipperary								€ 4.49				
Housing Project L (9)			€ 1.68									
Housing Project M (11)			€ 1.78									
Housing Project N (16) Borrisokane								€ 2.82				

Local Authority	Expenditure being considered						Expenditure being incurred > €0.5m			Expenditure recently ended > €0.5m			Notes
	Current	Capital											
Local Authority Name	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects				Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus								
Tipperary County Council													
Housing Project O (16)			€ 2.42										
Housing Project P (18)			€ 2.97										
Housing Project Q (21)			€ 3.74										
Road Transportation and Safety													
B01 NP Road - Maintenance and Improvement							€0.80						
B02 NS Road - Maintenance and Improvement							€1.09						
B03 Regional Road - Maintenance and Improvement	€ 1.78						€10.22						
B04 Local Road - Maintenance and Improvement	€ 1.85						€19.61						
B05 Public Lighting							€2.90						
B09 Car Parking							€1.90						
B10 Support to Roads Capital Prog.							€2.49						
B11 Agency & Recoupable Services							€1.90						
Roads Project A Ormond Castle Bus Carpark Carrick			€0.65										
Roads Project B NPPI ST Pvmnt Strength Tipp Tn Davitt St			€1.90										
N65 Carrigahorrig Flood / Pavement									€0.50				
Slievenamon Road (Phase 1)									€0.50				
Ardfinnan bridge rehabiltation									€0.80				
Nenagh Traffic Management Plan									€0.94				
Suir Island Carpark Development									€0.90				
R498 Minor Improvement Scheme at Knockalton									€1.60				
Pil Road Railway bridge N24												€0.91	
Construction of new Surface car park at Stereame Nenagh									€0.86				
Clonmel to Carrick-on-Suir Greenway									€1.90				
N52 Borrisokane Streets									€3.50				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
Local Authority Name	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus							
Tipperary County Council												
N74 Ballyhusty Realignment								€2.85				
Liberty Square Enhancement Thurles								€7.00				
Thurles Relief Road								€5.00				
R498 Road Realignment at Latteragh								€14.00				
N24 Tipp Twn Main St incl Fr Matthew St			€2.00									
N24 Bansha Pavement Improvement			€0.60									
N24 Clonmel Inner Relief Pvement Improvement				€6.00								
Slievenamon Road (Phase 2)			€0.65									
N62 Lismakin Surface Replacement			€0.80									
Ballina Car Park			€0.65									
Water Services												
C01 Water Supply						€7.71						
C02 Waste Water Treatment	€ 0.52					€2.91						
C05 Admin of Group and Private Installations						€0.61						
C06 Support to Water Capital Programme						€0.85						
Thurles RWSS Contracts No 1								€12.66				

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Local Authority	Expenditure being considered					Expenditure being incurred > €0.5m			Expenditure recently ended > €0.5m			Notes
	Current	Capital				Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Local Authority Name	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects									
			€0.5 - €5m	€5 - €20m	€20m plus							
Tipperary County Council												
Development Management												
D01 Forward Planning						€1.05						
D02 Development Management						€1.75						
D03 Enforcement						€0.99						
D06 Community and Enterprise Function						€2.23						
D07 Unfinished Housing Estates						€0.51						
D09 Economic Development and Promotion						€3.94						
D10 Property Management						€0.61						
D11 Heritage and Conservation Services						€0.54						
Development Strategy Fund 1 Nenagh									€0.91			
Development Strategy Fund 2 Thurles			€0.66									

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
Local Authority Name	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus							
Tipperary County Council												
Environmental Services												
E01 Landfill Operation and Aftercare						€1.89						
E02 Recovery & Recycling Facilities Operations						€1.25						
E05 Litter Management						€1.22						
E06 Street Cleaning						€1.79						
E07 Waste Regulations, Monitoring and Enforcement						€0.64						
E09 Maintenance of Burial Grounds						€1.52						
E10 Safety of Structures and Places						€0.56						
E11 Operation of Fire Service						€7.39						
E14 Agency & Recoupable Servicess						€2.45						
Donohill Landfill Rehabilitation								€1.40				
Environmental Site Clearance								€2.00				
Environmental Works Landfill A								€1.03				
Environmental Works Landfill B								€1.00				
Refurbishment of Templemore Fire Station								€1.63				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Local Authority Name			€0.5 - €5m	€5 - €20m	€20m plus							
Tipperary County Council												
Recreation and Amenity												
F01 Leisure Facilities Operations						€2.52						
F02 Operation of Library and Archival Service						€4.00						
F03 Outdoor Leisure Areas Operations						€2.47						
F04 Community Sport and Recreational Development						€0.71						
F05 Operation of Arts Programme						€1.30						
F06 Agency & Recoupable Services						€0.73						
Nenagh Town Park & Leisure Centre											€2.89	
Thurles Town Park								€2.97				
Amenity Project A			€4.47									
Playgrounds			€0.72									
Amenity Project B								€1.00				
Amenity Project C			€0.65									
Community Grants for Facilities & Amenities		€2.00										
Tipperary Town to Glen of Aherlow Greenway			€2.50									
Clonmel Library Redevelopment				€8.00								
Clonmel Sports Hub								€2.50				
Tipperary Food Centre of Excellence				€6.00								
Agriculture, Education, Health and Welfare												
G04 Veterinary Service						€0.89						
[Insert other category/s if required]												

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
Local Authority Name	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
			€0.5 - €5m	€5 - €20m	€20m plus							
Tipperary County Council												
Miscellaneous Services												
H03 Adminstration of Rates						€6.13						
H09 Local Representation/Civic Leadership	€ 0.59					€2.55						
H10 Motor Taxation						€1.50						
H11 Agency & Recoupable Services						€3.21						
John Higgins Site											€0.50	
Development of Town Centre Clonmel								€2.50				
Refurbishment of Castle Avenue Thurles Offices											€3.00	
Development of Carrick on Suir MD Offices								€2.80				
GRAND TOTAL	€ 4.74	€ 2.00	€ 38.78	€ 20.00	€ -	€ 138.91	€ -	€ 98.04	€ -	€ -	€ 7.30	€ -
			Capital	€ 166.12								
			Current	€ 143.65								

APPENDIX 2 – Checklists of Compliance

Tipperary County Council

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 -3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All information available on PSC is circulated within the organization to keep appropriate staff fully informed.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Ensure that all sections attend training particularly in light of staff changes in sections. Additional training may be required nationally.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Adopted at Sector Lever.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Findings have been disseminated to all sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to the directorates for review and for future projects.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
1.10 How many formal Post Project Review evaluations	2	If and where appropriate

have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?		
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where appropriate.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects > €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approval required to enable future grant draw downs.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	N/A for 2017
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A for 2017
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Where required approval was granted.
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project that went to tender would have had detailed specifications and timelines.
2.14 Have steps been put in place to gather performance indicator data?	2	Project leaders expected to monitor progress compared to initial targets.

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Yes. Spending Programme Defined as part of the 2018 Annual Budget Process for 4 services where current expenditure being considered.
3.2 Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Where applicable
3.4 Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No New projects at this level.
3.6 Did the business case include a section on piloting?	N/A	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	3	Approval as part of 2018 Budget Process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Shared Service commenced 2016 on 5 year pilot basis with annual review.

3.13 If outsourcing was involved were procurement rules complied with?	3	Where applicable
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	National KPIs are in place for Local Government
3.15 Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments met on regular basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level given responsibility for specific projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitored v Budgets and timelines in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	3	Yes adjusted where required up / down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	No	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	To enable grant draw downs.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	Updates to Mgt Team and Council Meetings at regular intervals.

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
5.5 Are outcomes well defined?	3	Defined through the Annual Service Plans.
5.6 Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans have enhanced this measurement.
5.7 Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	As part of the Annual Budget process.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	As part of the Annual Budget process.
5.10 Has the organisation engaged in any other 'evaluation proofing'[1] of programmes/projects?	2	Data to be collected to allow for future evaluation.

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[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	4 Projects completed in 2017, Post Project Reviews will be completed in 2018.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	Reviews will take place in 2018 for the 4 projects completed in 2017.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Notes:

(a) The scoring mechanism for the above checklists is as follows:

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

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

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

APPENDIX 3 – Internal Audits In-depth Review

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Tipperary Food Centre of Excellence
Detail	Development of a food centre of excellence in Tipperary to develop Tipperary as the Food cradle of Ireland
Responsible Body	Tipperary County Council
Current Status	Capital expenditure being considered
Start Date	2015
End Date	2018 for capital consideration
Overall Cost	€6m

Project Description

This project was envisioned to create a Tipperary Food Centre of Excellence with Tipperary County Council providing a large capital investment into this project.

The concept for a Food Centre of excellence evolved from the Tipperary Food Producers Network with involvement from Tipperary Local Enterprise office, Tipperary County Council, South Tipperary Development Company Ltd, North Tipperary Leader Partnership Ltd.

In June 2015 the Tipperary Food Producers looked at the scoping potential of the project. A pre-feasibility research study was completed.

Tipperary Culinary Delights Ltd was established and with the support of Tipperary County Council to lead the feasibility process and future promotion of the Tipperary Food Centre of Excellence.

Tipperary Culinary Delights Ltd secured a grant under the Community Enterprise Initiative 2015 – 2017 from Enterprise Ireland to fund 50% of the feasibility study and the other 50% would be funded by Tipperary County council.

As part of the 'Tipperary Food Centre of Excellence' project it was proposed to assess the viability of establishing a Food Centre of Excellence in Tipperary.

The procurement competition was advertised on e-tenders by Tipperary County Council on behalf of Tipperary Culinary Delights on the 11th January 2017.

CHL were appointed in February 2017 to carry out the required feasibility study on Tipperary Food Centre of Excellence.

Section B - Step 1: Logic Model Mapping

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

Description of Programme Logic Model

Objectives	Inputs	Activities	Outputs	Outcomes
• Capital investment to create Tipperary Food centre of excellence	• Human resources of Tipperary County Council • Scoping Research Document • Funding	• Tender Process to appointment Consultants to complete feasibility study	• Feasibility Study	• Development of the Tipperary as the Food cradle of Ireland • Economic development: Creation of jobs and increased tourism in the county

Objectives:

Establish the Tipperary food centre of excellence with Tipperary County Council who may be able to provide infrastructure and financial support to this project to develop Tipperary as the Food cradle of Ireland.

Inputs:

Tipperary County council provided human resources and funding to assist Tipperary Culinary Delights Ltd to research the viability of this project.

Activities:

The procurement competition was advertised on e-tenders by Tipperary County Council on behalf of Tipperary Culinary Delights to appoint specialist consultants to complete the feasibility study. CHL was appointed as the consultant to complete this study.

Outputs: The feasibility study was completed and was presented to the stakeholders involved.

Outcomes: The outcome of this study has identified the best location for the Tipperary Food of excellence would be Rockwell College a private owned estate.

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

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

2015	Tipperary Producers Network ' Tipperary Food Concept'
October 2015	Tipperary Culinary Delights Company Set Up
December 2015	Grant Process begin with Enterprise Ireland
January 2017	Tenders Process to complete feasibility study
February 2017	Appointment of Consultants CHL Consulting Co Ltd to complete feasibility study
October 2017	CHL Consulting issue feasibility Report
November 2017	CHL consulting present to Strategic Food Group

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Tipperary Food Centre of Excellence.

Project/Programme Key Documents	
Title	**Details**
Pre Feasibility Research Tipperary Food of Excellence	Scoping project potential
Tipperary Culinary Delights Ltd	To lead feasibility study process and promote future of Tipperary Food of Excellence
Enterprise Ireland Grant	To gain funding to engage consultants to complete feasibility study
Appointment Of Consultants	Consultants Appointed
Feasibility Study	Project Viability Assessment

Key Document 1: Pre Feasibility Study Research
Internal Audit reviewed the research study. The research study set out the scoping potential of the project and assessed he next steps that would be required to be taken to move the project forward. It sets out the options for the potential of the project.

Key Document 2: Tipperary Culinary Delights

Internal Audit reviewed the memorandum of association of the document it outlines the incorporation of Tipperary Culinary Delights Co Ltd with main objectives to support the development of the food industry in Tipperary.

Key Document 3: Enterprise Grant

Tipperary Culinary Delights Ltd applied for the Enterprise Grant. On review there was a delay in the grant process. Once the grant was approved a small portion expenses were disallowed by Enterprise Ireland which the council subsequently financially supported.

Key Document 4: Appointment of Consultants

The procurement competition was advertised on e-tenders by Tipperary County Council on behalf of Tipperary Culinary Delights on the 11th January 2017. Evaluation on the received tenders was completed. CHL consulting was awarded the contract to complete the study. Tipperary County contacted all unsuccessful tenderers.

Key Document 5: Feasibility Study
CHL Consulting Company Ltd presented the study to the stakeholders in October 2017.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Scoping Document: Tipperary Food of Excellence	Scoping project potential	Yes
Feasibility study	Viability of the Project	Yes
Minutes	Record of meetings and documented next steps	Yes

Data Availability and Proposed Next Steps:

Data is available electronically and manually for the review of Tipperary Food centre of excellence.

On review of documentation Internal Audit would recommend an assessment of Tipperary County Council's future role and financial contribution to Tipperary Culinary Delights Ltd in assisting to develop the Tipperary Food centre of excellence. All expenditure should be actively managed on an on-going basis, whether it is capital or revenue.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Tipperary Food of Excellence 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)

Tipperary food centre of excellence is included in the inventory under 'capital expenditure being considered' at €6m. As the project was in its infancy only a 50% financial contribution to the completion of a feasibility study by the consultants CHL was incurred. Internal Audit review indicates compliance with the public spending code.

The project was at the 'being considered phase' in 2017. In 2018 after consideration of the recommendation of the proposed site location from the feasibility study the decision has been taken by the Tipperary County Council not to pursue with a large capital investment.

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

Yes the necessary data and information is available and can be assessed to a full evaluation at a later stage.

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

Internal Audit review indicates compliance with the public spending code.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Tipperary Food Centre of Excellence

Summary of In-Depth Check

This project was at its infancy in 2017 and included in capital projects being considered. The in-depth check revealed no major issue and indicates compliance with the requirement of the public spending code.

In light the proposed location of Rockwell College a private own estate as the location for the proposed 'Tipperary Food of Excellence' at the time of this review taking place the council have confirmed they will not pursue with a capital investment into this project. Internal Audit recommends an assessment of Tipperary County Council's role and future financial contribution to Tipperary Culinary Delights Ltd in the assistance to the development of Tipperary Food centre of excellence.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Public Lighting
Detail	Revenue Expenditure on Public Lighting function throughout Tipperary County Council
Responsible Body	Tipperary County Council
Current Status	Expenditure Being Incurred
Start Date	Recurring Annual Cost

End Date	Recurring Annual Cost
Overall Cost	€2.9m

Project Description

Tipperary County Council is responsible for the maintenance and operation of its public lighting. Public Lighting includes street lights, road networks and lights in housing estates that have been taken in charge by Tipperary County Council.

Tipperary County has approx 16,000 street lights.

The budget for this service was €2.8m in 2017 the cost of providing public lighting was €2.9m
Public lighting is comprised of the below:

- Maintenance
- Energy (metered and unmetered)
- Inventory Management
- LED Upgrades

87% on the cost in 2017 is related to maintenance and energy cost.

➢ Below is the breakdown of the staff structure responsible for public lighting in Tipperary County Council:

1 Director of Service
1 Senior Engineer
1 A/Senior Staff Officer
2 Clerical officers

Maintenance

The maintenance of public lighting was awarded to SEE Airtricity.
The contract will initially operate for a two-year period from the 1st April 2017 to 31st March 2019. The contract may be renewed on an annual basis up to a maximum period of four years ending on 31st March 2021. (Subject to terms and conditions of the contract)
Maintenance cost associated with street lighting has significantly reduced over the past number of years. The introduction of LED lights in recent years has reduced the maintenance bills.
Maintenance contract covers the below:

✓ Routine
1. Visual inspection
2. Electrical Inspection
3. Periodic Patrols at night
4. Asset management system
5. Lantern cleaning
6. Asset inventory monitoring
7. Monthly reporting

✓ Repair
1. Replacement of faulty Lamps

Energy Supply

The energy costs are procured through a National Framework.
The suppliers for energy are as is Engeria for unmetered electricity supply. The current contract is in place until 31st October 2018.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the Public Lighting. 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
• Ensure all public area are safe for all users • To provide a safe road network for all road users • Achieving energy conservation and sustainability • Minimising any negative environmental effect of public lighting whilst enhancing nighttimes' ambiance.	• Budget of approx €2.8m to operate and maintain public lighting. • 2 Staff assigned to public lighting • Contract with SEE Airtricity for maintenance of public lighting. • Contract with Energies for energy supply.	• Monitor performance of maintenance contractor, ensuring requirements of contract are met. • Maintain Street lighting inventory of equipment and maintenance records • Process payments to electricity supplier. • Process payments to maintenance contractor.	• An efficient and cost effective public lighting system. • Asset management to Tipperary County Council by Software. (Deadsure).	• Assisting to ensure all public are safe for road users and pedestrians. • Utilizing LED Technology to reduce energy consumption

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

The Public Lighting programme is annual revenue spend.

A contract for public lighting maintenance was entered into in April 2017 with Airtricity.
The contact will initially operate for a two-year period from the 1st April 2017 to 31st March 2019. Subject to continued satisfactory compliance with the terms of the contract, the contract may be renewed on an annual basis up to a maximum period of four years ending on 31st March 2021.

A National Framework for energy supply was run by the Office of Government Procurement which is in place until October 2018. The contact is due to expire in 2018; a tender for a new contact will be in place in 2018.

October 2015	Contact for unmetered electricity, 3 year Contact awarded to Energia
March 2017	Tender Awarded on 16th March, Commencement date of Contract April 2017

Section B - Step 3: Analysis of Key Documents

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

Title	Details
Public Lighting Policy	Policy Objectives for Public Lighting In Tipperary County Council
Contract Documents	Contract with Airtricity for maintenance. Contract signed with Energia and for energy supply.
Tender Documents	Tender ran for service and maintenance contract. Tender ran by OGP on energy supply.
Monthly Reports	Reports from Deadsure. Details work carried out by maintenance contractor which can be reconciled with invoices.
Inventory Management	Recorded in Deadsure. Backups exported Daily

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

Data Required	Use	Availability
Process to receive from public in relation to public lighting	Recording Fault	Yes
Monitoring of faults picked up by patrols	Assess if effective patrols are taking place	Yes
SLA of Faults repaired within target repair time.	Assess if there are delays in repairing faults within the agreed time. Monitoring taking place	Yes
Amount of energy conservation and sustainability monetary saving being saved.	Assess the new measures are achieving efficiency as a result of upgrade	Yes

Data Availability and Proposed Next Steps:

Tipperary County Council use a specialist IT system called Deadsure to manage the Public Lighting system.

Deadsure keeps an inventory of all Public Lights and it monitors the tracking of the progress on repairs of faults.

A monthly report is available on Deadsure showing the work carried out by the contractor which is reconciled with the contractor's invoice before payment is made.
This IT system is important to operation of Public Lighting in Tipperary County Council. It was noted during the in depth checks that the IT system Deadsure is operated by a sole person; this could pose a risk for future availability and support of the system. To mitigate this risk currently Tipperary County Council has daily back up report the inventory stored in Deadsure.

Internal Audit recommends possible alternative IT systems to Deadsure are investigated.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Public Lighting 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)

It complies with the principals of the Public Spending Code. Most expenditure is spent on the maintenance and conservation of the public lighting in the County. This spend was procured through a tender process using national frameworks.

Historically the maintenance and energy costs associated with street lighting was very expensive in the county, as noted in the report in recent years the maintenance cost have reduced significantly.

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

There is sufficient data available to evaluate the Public Lighting programme.

This data is available from an IT system called Deadsure which is used to manage the maintenance and operation of the Public Lights in Tipperary. Also monthly reconciliation of invoices is available both electronically and manually.

The financial data is available on Agresso financial management system to carry out a financial evaluation.

Public Lighting policy is also available on the policy objectives for Public Lighting in Tipperary County Council

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

A majority costs relating to public lighting through National and Regional Framework.
As noted previously in the report Internal Audit recommends an investigation to alternative to Deadsure in case of an unforeseeable risk the system would be available to them in the future.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Public Lighting

Summary of In-Depth Check
The operation of the Public Lighting in Tipperary County Council complies with the principals of the Public Spending Code.

Internal audit are satisfied Value for Money is being achieved on the programme as a majority of the expenditure is procured through National and Regional procurement frameworks.

Internal Audit are satisfied they are robust controls and monitoring in place in relation to the operation of public lighting

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	**RAS (Rental Accommodation Scheme)**
Detail	Rental Accommodation Scheme
Responsible Body	Tipperary County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	2005
End Date	Ongoing
Overall Cost	€11.72m

Project Description

The Rental Accommodation Scheme (RAS) is a social housing support introduced to cater for the accommodation needs of persons who are in receipt of long-term rent supplement. The scheme was introduced in 2006 to be included in the scheme a person must be receipt of rent supplement for a minimum of 18 months.

The RA S programme is run by the local authority that is responsible for the administration and management of the scheme with tenants and landlords.
In the RAS programme private properties are used as a source of quality rental accommodation for qualified person.

The local authority is responsible to seek suitable private properties and enter into contract arrangements with landlords for this programme.

The staffing structure in place in Tipperary County Council that are responsible for the administration, monitoring and management of the RAS programme is a Senior Staff officer, 3 administration staff.

On the 31.12.2017 there were 1,180 RAS tenancies in existence in Tipperary.
In 2017 the total expenditure incurred in Tipperary County Council for the RAS was €11.72m against a budget of €11.52m.

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
- Provide long-term housing support for eligible tenants in Tipperary - Ensure administration of monthly payment and recoupment are completed in a timely and efficient manner.	- Private Rental Proprieties - Staff of Housing Section in Tipperary County Council (Administration and management of RAS) (1 SSO, 2 ASO, 1 CO)	- Sourcing suitable Properties - Contract engagement with Landlord - Tenant Assessment - Property Inspection - Submission of departmental Returns - Timely Rent Reviews	- Supported tenancies through RAS - Monitored accounts - No maintenance cost for Local Authority	- Increased quality housing for eligible tenants - Long Term housing security

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

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

2005	Announcement of RAS programme
2006- 2007	RAS scheme underway in Local authorities
2006 - 2016	Administration of RAS programme by the nominated staff in Local Authority
2017	2017 Departmental Returns

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	**Details**
Government Circulars	Circulars for the RAS Programme outlining the terms of the scheme and management of the scheme by the Local Authority
Team Minutes	Details team plan on implementation of RAS by the local authority
Draft Procedure Manual	Internal RAS procedures for processing contract, Vacant house procedures
Contracts agreement with Landlords, Tenants	Contract Agreement with Landlords, Tenants on file
2017 Departmental Returns	Records of Recoupment's in 2017
Annual Return to revenue	Submitted for 2017 outlining the payment made to RAS landlords
Management report to council	Update on the RAS programme 'numbers
Activity Report	Report of the movement in RAS in 2017

Key Document 1: **Circulars**

Government circulars were provided to local Authority as guidance of the administration and implementation of the scheme.

Key Document 2: Team Minutes

RAS programme included in team minutes on the implementation of RAS into the local Authority.

Key Document 3: Draft Procedures

Housing section has a draft procedure manual for processing contracts and vacant house procedures.

Key Document 4: Contracts agreement with Landlords, Tenants

Agreements with Landlords and Tenants on sample files.

Key Document 5: Departmental Returns

Recoupment of RAS payments from the department in 2017

Key Document 6: Annual Returns to Revenue

2017 Return prepared and submitted to the department on payments to RAS Landlords

Key Document 8: Management Report to council

Update included in Management reports to council providing an update on the numbers included on the RAS programme

Key Document 8: Activity Report: Report of the movement in RAS

Activity Report 2017 information of the RAS activity for 2017 detailing the total number of newly transferred into RAS and no of who left the scheme in 2017

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Files to 2017 RAS contract	To review activity in 2017 to ensure compliance	Yes, sample files made available
Reports From RAS IT	To Review activity report for 2017	Yes
Report of Properties included in RAS	Total no of RAS properties included on return to Department	Yes
Payments to Landlords and recoupment	Ongoing monitoring	Yes
Returns to Revenue	Analysis of payments to the landlords included in the RAS programme to allow for increased transparency	Yes

Data Availability and Proposed Next Steps

Yes files which were requested were provided to Internal Audit.

As required by the scheme specific reporting needs to be provided to the Department eg: financial and movement activity in programme.

Draft procedure manual was provided; on review Internal Audit recommends the procedure manual is completed to ensure clearly defined, documented and consistent procedures are followed for the monthly reconciliation, administration and management of the RAS programme.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for RAS Programme 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)

RAS in an annual current expenditure programme, it administrated and managed by housing staff in Tipperary County Council. It is included on the inventory listing for 2017. Ongoing evaluation and monitoring should be an important aspect of current expenditure.

Internal Audit review of the RAS programmes indicates that the requirements of the Public Spending Code are generally complied with regular reporting on the programme. Internal Audit does recommend training on the principles of the public spending code should be provided to staff.

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

Yes the data is available electronically and manually. Supporting documentation of reporting and submission of recoupment's and return to the department and Revenue is available.

Management reports to the council are available electronically.

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

It was noted during the review the Housing department have drafted procedure manual for some elements of the RAS programme process.

Internal Audit recommends a procedure manual is completed immediately for the full administration and management of the RAS programme by the housing staff in Tipperary County Council. Procedures once updated and implemented should standardise the RAS programme throughout the council.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the RAS Programme

Summary of In-Depth Check

Internal Audit review of the RAS programmes indicates that the requirements of the Public Spending Code are generally complied with through regular reporting of the programme.

Internal audit recommends internal procedures manual is completed and compiled with of the administration and management of RAS programme. This would strengthen the compliance to monitoring, management and controls of the programme. This would standardise the RAS programme throughout the council.

To enhance the internal procedures staff training of the principles of the public spending is recommended to ensure awareness and compliance with the code especially during time of transition and staff changes.

APPENDIX 4 – Audit Assurance Categories and Criteria

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation Opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion:	The controls are being consistently applied.
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
	Testing Opinion:	There is evidence that the level of non compliance with some of the controls may put some of the system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet 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.
UNACCEPTABLE	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.