



Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code Quality Assurance Report 2021

Submitted to National Oversight Audit Commission (NOAC)
May 2022


Contents

Certificate	3
Introduction	4
Step 1: Inventory of Projects/Programmes.....	5
Step 2- Published Summary of Procurements	6
Step 3- Checklists	7
Step 4- In-depth Review of a Sub-set of Projects.	8
Conclusion	13
APPENDIX 1 – Project Inventory – 2021	15
APPENDIX 2 – Checklists of Compliance	16
APPENDIX 3 – Internal Audits In-depth Review..	24

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 2022

Introduction

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

The Quality Assurance Process contains five steps:

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

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

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

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

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

Step 1: Inventory of Projects/Programmes

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

All Directorates within Tipperary County Council were requested to compile a Project Inventory of relevant projects and programmes for the year under review, 2021.

Tipperary County Council identified a total of 62 projects with current expenditure and 108 capital projects with a total project value in the amount of €625.1m. These projects are split across expenditure being considered, being incurred and recently ended. The following tables provide a summary of the projects set out in Appendix 1:

	Revenue Expenditure	Capital Expenditure	Totals
Project Values	>€0.5m	>€0.5m	>€0.5m
Expenditure Being Considered	€6,835,228	€178,506,658	€185,341,886
Expenditure Being Incurred	€201,287,189	€232,133,870	€433,421,059
Expenditure Recently Ended	€ -	€6,352,464	€6,352,464
Totals	€ 208,122,417	€416,992,992	€625,115,409

Note: Appendix 1 includes 62 revenue projects/programmes with a total value in the amount of €208.1m. 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 2021 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>

The screenshot shows the website's header with contact information for Tipperary County Council, including address, telephone numbers, and email. The main navigation bar includes links for Home, Services, News, FAQs, Download it, Apply for it, Pay for it, and Municipal Districts. A search bar is located on the right. The main content area is titled 'Home / Finance' and features a 'Finance' banner with a brief description of the Finance Management Function. A list of links is provided, including 'View Adopted Budget 2018', 'How to make a Complaint/Query a Bill Received', 'Where do suppliers submit invoices and what information needs to be included?', 'Insolvency Information', 'Pay Bills/Fines Online', and 'Contact the Cash Office'. A sidebar on the right contains a list of menu items: Procurement, Tenants, Budgets and Reports, Re-Valuation, Contacts and Staffing, Online Payments, Internal Audit, Accounts Payable, Rates Service, and Cash office.

Step 3- Checklists

Step 3 of the QA process requires the completion of 7 Checklists for the purpose of providing a self-assessment overview of how compliant Tipperary County Council was with the requirements of the Public Spending Code during 2021.

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. In some areas Covid-19 impacted on the overall level of follow up work on project completion.

There were no serious issues evident from the completion of the checklists; a greater appreciation of the requirements of the PSC

throughout the various spending departments needs to be re-enforced through-out Tipperary County Council especially in light of staff changes.

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

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

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

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

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

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

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

QA Year under review	Total Capital Project Inventory	Total Revenue Project Inventory	Value of Capital Projects selected for In-depth review	Value of Revenue Projects selected for In-depth review	% of Projects Selected of Total Capital Inventory	% of Projects Selected of Total Revenue Inventory
	€m	€m	€m	€m	%	%
2019	301.86	179.79	18.28	1.07	6%	0.6%
2020	397.52	230.70	24.9	3.6	6.3%	1.6%
2021	416.99	208.12	27.5	13.46	6.6%	6.5%
Total over 3 years	1,116.37	618.61	70.68	18.13	6.33%	2.93%

The Public Spending Code states that over a 3 – 5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The table below sets out the programme groups that have been sampled over the 2016 – 2021 period:

QA: Year under review	Value of Capital Projects selected for In-depth review	Programme Group
	€m	
2016	2.3	Housing & Environment
2017	6.0	Economic Development
2018	19.03	Municipal District, Library Service & Roads
2019	18.28	Recreation and Amenity & Emergency Services
2020	24.9	Recreation and Amenity & Economic Development
2021	27.5	Development Incentives & Control
Total over 6 years	98.01	

Internal Audit independently selected three projects, two capital and one revenue, from the Project Inventory (**Appendix 1**) having regard to the value of the projects, the spending department within the Local Authority and the stage which the project was at during 2021 in order to have a good range of project types and scales to review. The projects selected for in-depth review were as follows:

- Capital Project- Cahir Town Centre Regeneration - €11,038,530
- Capital Project- Carrick on Suir - 'A Journey from the Suir Blueway to the Ormond Castle Quarter - Delivering Our Community's Ambition' - €16,460,000
- Revenue Programme- RAS and Leasing Programme - € 13,465,085

The in-depth checks were carried out by the Internal Audit unit of Tipperary County Council in May 2022. Full copies of these in-depth checks can be found at **Appendix 3**. The following summaries the in-depth checks, including internal audit opinion, any recommendations made and managements response to these recommendations:

1. Capital Project: Cahir Town Centre Regeneration - Capital expenditure being considered- €11,038,530.

The aim of the project is the revitalising of the town centre in Cahir with a focus on pedestrian priority and civic space. The re-development will be focused around Market House Business Development Centre based in one of the most historic buildings on the Square with a direct connection to a new car park development.

The appraisal stage of this project presents a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

2. Capital Project: Carrick on Suir - 'A Journey from the Suir Blueway to the Ormond Castle Quarter - Delivering Our Community's Ambition' - Capital expenditure being considered- €16,460,000.

This Carrick on Suir Regeneration Plan – 'A Journey from the Suir Blueway to the Ormond Castle Quarter' is a Plan for the town, through investment in orientation and public realm enhancement actions, to build on its synergies with the Suir Blueway and the historic Ormond Castle Quarter and thereby regenerate the town centre as an attractive visitor destination.

This project presents a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

**3. Revenue Programme: Housing RAS and Leasing Programme -
- Revenue Expenditure - € 13,465,085**

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.

It is Internal Audit's opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Conclusion

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

In summary,

- A Project Inventory has been completed by Tipperary County Council for 2021;
- Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website;
- The 7 compliance checklists were compiled under the terms of the PSC. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the PSC, however there are areas which need improvement;
- An in-depth review of a sample of projects has been completed. Where issues were noted, recommendations were made to address these issues as outlined in an appendix 3; and
- The contents of this report provide details of the QA exercise completed as required by the Public Spending code and will be published on Tipperary County Councils website on 31st May 2022.

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

Management will need to ensure that Directorates have an appreciation of the requirements of the PSC, particularly in light of staff changes throughout the organisation. This will involve training on the requirements of the code where necessary and emphasis on the importance of compliance with the PSC. Some External training was provided to staff via Webinar in 2021 and it is planned to provide further more detailed and focused in-house training during 2022.

Tipperary County Council have and will work with training providers to roll out specific training to ensure staff are up-to-date with the latest requirements of the Public Spending Code. The Procurement unit of Tipperary County Council have also engaged a training provider to roll out specialist training for those involved in procurement process.

APPENDIX 1 – Project Inventory – 2021

The attached excel file contains Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by expenditure being considered (sheet 1), expenditure being incurred (sheet 2) and expenditure recently ended (sheet 3) during 2021. Only projects with expenditure matching these criteria are included in the Project Inventory.

APPENDIX 2 – Checklists of Compliance

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Some external training was provided in 2021. Additional in-house training on the PSC will be carried out in 2022.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	See Q1.1 Above comments.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Adopted at sector level
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Findings have been disseminated to all sections.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to all sections for review and action and incorporated into the planning for future projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Carried out if and where appropriate
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where appropriate

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Where appropriate
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc.?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	As part of the 2022 budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government and review of works programme.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Where applicable considered as part of the Budget Process.
Q 3.4	Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2022 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2022 Budget Process
Q 3.12	Has a sunset clause been set?	3	Where appropriate - Shared Service extended until Dec 2027
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	National KPIs are in place for Local Government
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments meet on regular basis
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitored v Budgets and timelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of projects, some adjustments relating to Covid 19 were required.
Q 4.7	Did budgets have to be adjusted?	3	Yes, adjusted where required up / down.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	To enable grant draw downs.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No projects in 2021

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

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

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	5 projects completed (4 Housing related) in 2021, post project reviews to be completed when appropriate
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Project completion reports to be published when appropriate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Ex-Post Evaluations will be completed where appropriate when sufficient time has elapsed to allow a proper assessment
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Ex-Post Evaluation reviews were impeded by Covid-19 restrictions in 2021. Additional resources are being put in place in 2022 to enable this work be completed in 2022.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	1	As per Q6.5 above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	As per Q6.5 above
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes discontinued in 2021
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As above
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	As above
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As above
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	As above
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	As above
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	As above

Notes:

The scoring mechanism for the above checklists is as follows:

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

APPENDIX 3 – Internal Audits In-depth Review

Quality Assurance – In Depth Check No.1

Section A: Introduction

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

Programme or Project Information	
Name	Regeneration of Cahir Town Centre
Detail	A Pathway to the Regeneration of Cahir Town Centre: Re-establishing the Historic Square as the Living-Working Quarter
Responsible Body	Tipperary County Council
Current Status	Project Being Considered
Start Date	2020
End Date	2025
Overall Cost	€11,038,530

Project Description

Tipperary County Council (TCC) will be the principal project manager and lead partner in the delivery of the project from inception to completion. The estimated costing for the delivery of the project is €11,038,530 with 80% of the project funded through RRDF funding and 20% matched funding from Tipperary County Council. Tipperary County Council was approved funding of €632,240 of the project under Category 2 of the Rural Regeneration and Development Fund. This will enable the project to reach Category 1 readiness.

The project seeks to deliver a four-pillared plan for the regeneration of Cahir outlined below:

- 1: Cahir Market House Business Development Centre
- 2: Town Centre Public Realm Enhancement
- 3: Cahir Library & Cultural Hub in the Granary Building
- 4: River Suir Blueway: Destination Point Enhancement

This project proposal is the outcome collaborative approach between stakeholders of Tipperary County Council, Cahir Development Association, the Local Enterprise Office and the Tipperary Energy Agency. The aim of the project is the revitalising of the town centre in Cahir with a focus on pedestrian priority and civic space. The re-development will be focused around Market House Business Development Centre based in one of the most historic buildings on the Square with a direct connection to a new car park development. The library relocation will provide a modern library services in a vacant location the Granary Building.

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 Regeneration of Cahir Town Centre.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To deliver a dynamic town centre with a focus on pedestrian and civic spaces • To strengthen the historic Square as an economic 	<ul style="list-style-type: none"> • Proposed funding €11,038,530 through RRDF application and matched funds from Tipperary County Council • Partnership engagement • Feasibility Study 	<ul style="list-style-type: none"> • Application submitted to department for funding • Project Implementation Plan developed • Project manager appointed to the project 	<ul style="list-style-type: none"> • To re-establish the historic Square as an economic quarter and civic space • Redeveloped Business Centre 	<ul style="list-style-type: none"> • Increased foot fall in town centre in-turn leads to increased business activity and end spending • Increased outdoor spaces for dining, public

<p>quarter and civic space</p> <ul style="list-style-type: none"> • To build a robust and sustainable economy in the town • To provide a modern Library Service & Cultural Hub in vacant sections of the Granary building. 	<ul style="list-style-type: none"> • Project implementation team 	<ul style="list-style-type: none"> • Procurement of design team • Part 8 design • Acquisition of site 	<ul style="list-style-type: none"> • Enhanced Library Service • Pedestrian and cycle friendly town centre 	<p>activities and events which will attract further tourism</p>
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. 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:

The objective of the project to deliver a dynamic town centre with a focus on pedestrian and civic spaces. The re-development will be focused around Market House Business Development Centre based in a historic building on the Square with a direct connection to a new car park development. The Library relocation will provide a modern library services in a vacant location the Granary Building.

Inputs:

The main input of the project is the required funding required to achieve the object of the project.

1. To deliver the objectives of the project is proposed funding of €11,038,500 is required. Tipperary County Council will fund the required match funding as per the requirements of the RRDF. To date funding of €632,240 was applied for through the RRDF fund.
2. Successful partnership engagement with Cahir Development Association, the Local Enterprise office and Tipperary Energy Agency to achieve the objectives of the project
3. Feasibility Study for the development of Enterprise space in Cahir

Activities:

The team at Tipperary County Council have achieved the below in relation to the project:

- Submitted an RRDF application to the Department
- Project Manager appointed to project
- Project plan with clear targets and timelines
- Project team managing the progression of the project.
- Secured sites for project
- Appointed consultants for the design of the Business Centre and Car Park elements of the project.
- Part 8 Planning process completed

Outputs:

The project will re-establish the historic Square as an economic quarter and civic space with emphasis on a people focused space to enjoy the town centre of Cahir. The new car park will remove the off-street parking to allow for public realm enhancements. A Business Development Centre will be provided in the town centre. The relocation of the library will provide an enhanced library services for the local community of Cahir.

Outcomes:

- Socio- economic benefit for the community
- Attract people to meet and enjoy the amenities provided in Cahir town

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

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

2018	Cahir Business Development Plan: An economic study and needs assessment for the Business Development Centre. The assessment appraised for the need to fulfil the needs for increased commercial space in the town centre.
2018/2019	Stakeholders Engagement Process and similar project review across the country
2020	Application for the Regeneration of the Cahir Town Centre under the Rural Regeneration Development was submitted to the department for category 2 proposals submitted by Tipperary County Council
2020	Department approval for funding for phase 1 of the project
2021	Appointment of consultants: Deaton Lysaght Architects – Cahir Market House Business Centre Tobin Consulting Engineers-Cahir Town Centre Car Park
2021	Purchase of the required site for development of the project
2021	Detailed design and planning preparation for Part 8 process

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Regeneration of Cahir Town Centre.

Project/Programme Key Documents	
Title	Details
Feasibility Study for the development of Enterprise space in Cahir	Detailing the needs for further commercial space in Chair
Rural Regeneration and Development Fund application submitted to department	Detailing the objectives, project time lines and support of the project
Procurement documentation for the appointment of the consultants to the project	Completion of the procurement process in line with TCC procurement policy
Part 8	Completion of detailed design and planning process

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Economic Study and Needs Assessment	To determine the need project in the town of Cahir	Yes
High Level timeline plan	To indicate the proposed completion of the project	Yes
Funding Plan	To determine how the project will be funded	Yes
Correspondence between TCC and Stakeholders	To determine the support for the delivery of project	Yes
Project Team meeting Minutes	To record the progress of the project	Yes
Project Tracker	To track the milestones of the project	Yes
Expenditure Tracker	To analyse the expenditure on the project and determine if it is in line with project costings/ funding	Yes
Procurement Records	To determine if the project is procurement in line with policies of TCC	Yes

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code?

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

Internal Audit are satisfied that there is satisfactory compliance to date with the requirements of the Public Spending Code in relation to this project.

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

Internal Audit noted that the data of the project is stored on the project management filing system. It is the opinion of Internal Audit that Tipperary County Council are collecting relevant data at this stage of the project which would enable future evaluation.

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

In phase 1 of the project there was cost overruns with expenditure that was unforeseen at the original costing of the Project. Internal Audit would recommend the reasons for the cost overruns are documented for future evaluation of the project.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Regeneration of Cahir Town Centre.

Summary of In-Depth Check

The aim of the project is the revitalising of the town centre in Cahir with a focus on pedestrian priority and civic space. The re-development will be focused around Market House Business Development Centre based in one of the most historic buildings on the Square with a direct connection to a new car park development.

The appraisal stage of this project presents a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Management Response – Cost Overrun

The application for RRDF Category 2 funding was submitted in 2020. This application did not include an adequate allowance for all of the investigative works that are required for a project of this scale and nature. These investigative works needed to be undertaken at preliminary design stage in order to minimise the financial and project management risks at the later procurement and construction stages of the project. Also, legal fees associated with the site purchases for the proposed car park were not accounted for in the original application.

The MD Management Team agreed to absorb the additional costs associated with the Cahir Project (category 2 element) in order not to compromise future RRDF funding applications to the Department. The award criteria for RRDF funding applications penalises applicants for previously cost overruns.

TCC Project Management fees were also not included in the original application but the Department's RRDF unit agreed to pay 80% of this cost in Q1 2021. The Department have also agreed that project management costs can be included in future RRDF funding applications.

Quality Assurance – In Depth Check No.2

Section A: Introduction

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

Programme or Project Information	
Name	Carrick on Suir Regeneration
Detail	Carrick on Suir Regeneration Plan 'A Journey from the Suir Blueway to the Ormond Castle Quarter'
Responsible Body	Tipperary County Council
Current Status	Project Being Considered
Start Date	2020
End Date	2025
Overall Cost	€16,460,000

Project Description

Tipperary County Council (TCC) will be responsible for the delivery of the project from inception to completion. The estimated costing for the delivery of the project is €16,460,00 with proposed funding through RRDF funding with match funding from Tipperary County Council. Tipperary County Council was approved funding of €365,625 of the project under Category 2 of the Rural Regeneration and Development Fund with match funding of €121,875. This will enable the project to reach Category 1 readiness.

This Carrick on Suir Regeneration Plan – ‘A Journey from the Suir Blueway to the Ormond Castle Quarter’ is a Plan for the town, through investment in orientation and public realm enhancement actions, to build on its synergies with the Suir Blueway and the historic Ormond Castle Quarter and thereby regenerate the town centre as an attractive visitor destination.

The implementation of the Plan will consist of the following two elements:

- **Enhancement of the Suir Blueway at Carrick on Suir and Healy Park:**
The Suir Blueway Tipperary is a 53km walking, cycling and water sports trail stretching from Cahir to Carrick-on-Suir. The plan will provide an enhanced orientation scheme from the Blueway at Healy Park that will extend to the town centre.
- **Regeneration and enhancement of the central area and public realm:**
To regenerate and revitalise the Town Centre of Cahir, by enhancing orientation and connection, development of civic spaces and enhanced pedestrian and cyclist movement in the town.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for Carrick on Suir Regeneration

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Enhancement of the Suir Blueway at Carrick on Suir and Healy Park • Linkage between the Blueway and the town centre • To regenerate and revitalise the Town Centre, by enhancing 	<ul style="list-style-type: none"> • Proposed funding €16,460,000 through RRDF application and matched funds from Tipperary County Council • Stakeholder engagement • Multi Criteria Appraisal 	<ul style="list-style-type: none"> • Application submitted to department for funding • Project Implementation Plan developed • Project manager appointed to the project 	<ul style="list-style-type: none"> • Healy Park as a water sports arrival point and community amenity • Pedestrian friendly zones in the town centre 	<ul style="list-style-type: none"> • Increase in tourism in the area • Enhanced visitor experience and movement through the town’s key visitor’s attractions

<p>orientation, civic spaces and pedestrian/cyclist movement in the town.</p> <ul style="list-style-type: none"> • To provide a Digital Hub through redeveloping of the old disused Post Office 	<ul style="list-style-type: none"> • Project implementation team 	<ul style="list-style-type: none"> • Procurement of design team • Part 8 design and approval 	<ul style="list-style-type: none"> • Digital Hub • Linkage from the Blueway to the town centre to Ormond Castle Quarter 	<ul style="list-style-type: none"> • Promotion of leisure activities on the Blueway • Revitalised Town Centre • Retain local community with the new Digital Hub • Provision of jobs during development
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. 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:

The overall objective of this project is to develop Carrick on Suir as a visitor destination through improved linkage between the Suir Blueway and the town centre and the enhancement of the central area through development of pedestrian friendly areas and enhanced amenities in Carrick on Suir.

Inputs:

The main input of the project is the required funding required to achieve the object of the project.

4. To deliver the objectives of the project is proposed funding of €16,460,000 is required. Tipperary County Council will fund the required match funding as per the requirements of the RRDF. To date funding of €365,625 was applied for through the RRDF fund category 2.
5. Stakeholder engagement with Carrick on Suir and Economic Development Committee (COSTEDC) to achieve the objectives of the project
6. Completion of the Multi- Criteria Appraisal for this project

Activities:

The team at Tipperary County Council have achieved the below in relation to the project:

- Submitted an RRDF application to the Department and securing of funding under category 2 of the Development Fund
- Project Manager appointed to project and project plan with clear targets and timelines

- The completion of the tender process and the appointment of the consultants for the project.
- The completion of the Part 8 Planning process

Outputs:

Having carried out the identified activities using the inputs, the output of the project will be

- Healy Park as a water sports arrival point and community amenity
- Pedestrian friendly zones in the town centre
- New Digital Hub
- Linkage from the Blueway to the town centre to Ormond Castle Quarter

Outcomes:

The envisaged outcome of the project is to provide an enhanced visitor experience and movement through the town's key visitor's attractions and a revitalised town centre with social and economic benefits for the community.

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

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

2019/2020	Multi Criteria Appraisal and stakeholder engagement
2020	Application for the Regeneration of the Carrick on Suir Regeneration under the Rural Regeneration Development was submitted to the department for category 2 proposals submitted by Tipperary County Council.
2020	Department approval for funding for phase 1 of the project
2020	Tender Process and Appointment of consultants: Malachy Walsh and Partners
2021	Detailed design and planning preparation for Part 8 process

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Carrick on Suir Regeneration**

Project/Programme Key Documents	
Title	Details
Multi Criteria Appraisal for the development of Carrick on Suir Regeneration	Detailing the financial analysis and the cost benefit analysis of the project
Rural Regeneration and Development Fund application submitted to department	Detailing the objectives, project time lines and support of the project
Procurement documentation for the appointment of the consultants to the project	Completion of the procurement process in line with TCC procurement policy
Part 8	Completion of detailed design and planning process

Section B - Step 4: Data Audit

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

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

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code?

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

Internal Audit are satisfied that there is satisfactory compliance to date with the requirements of the Public Spending Code in relation to this project.

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

Internal Audit noted that the data of the project is stored on the project management filing system. It is the opinion of Internal Audit that Tipperary County Council are collecting relevant data at this stage of the project which would enable future evaluation.

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

At this point there is no recommendation on the future process and management of the project.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Carrick on Suir Regeneration Plan.

Summary of In-Depth Check

The Carrick on Suir Regeneration Plan – ‘A Journey from the Suir Blueway to the Ormond Castle Quarter’ is a Plan for the town, through investment in orientation and public realm enhancement actions, to build on its synergies with the Suir Blueway and the historic Ormond Castle Quarter and thereby regenerate the town centre as an attractive visitor destination.

This project presents a clear audit trail of the project from inception to its current status. It is Internal Audits opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Quality Assurance – In Depth Check No.3

Section A: Introduction

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

Programme or Project Information	
Name	Rental Accommodation Scheme
Detail	Social Housing Support Scheme
Responsible Body	Tipperary County Council
Current Status	Programme being incurred
Start Date	Q2 2016
End Date	Ongoing
Overall Cost	€13,465,085

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 RAS scheme is administrated by the Local Authority.

The RAS 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.

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 **Rental Accommodation Scheme**. 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
<ul style="list-style-type: none"> To meet the accommodation needs of people who are eligible to be part of this scheme 	<ul style="list-style-type: none"> Tenants Housing stock from private landlords Administration staff to process the scheme Technical staff to review housing stock 	<ul style="list-style-type: none"> To assist eligible people to meet their housing needs through RAS To guide private landlords on entering the RAS scheme 	<ul style="list-style-type: none"> Support the housing needs of people through the RAS scheme 	<ul style="list-style-type: none"> Reducing the number of people in the need of homes Secure homes for people in our communities

		<ul style="list-style-type: none"> • Property Inspection • Submission of departmental Returns • Timely Rent Reviews 		
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Description of Programme Logic Model

Objectives:

The objective of the programme is to provide secure accommodation for eligible tenants in the private rented accommodation.

Inputs:

The main input of the project is the housing stock from the private rental sector. A dedicated team in the Housing Section in Tipperary County Council are responsible for the administration of the scheme for Tipperary.

Activities:

The key activities in the delivery of this programme:

- Securing the RAS properties and guide private landlords on entering the RAS scheme

- Inspection of properties completed by technical staff
- Rental contracts with tenants
- Robust financial management on the payments and recoupment of the scheme
- Completion of timely rent review with landlords
- Engagement with tenants and landlords

Outputs:

- The desired output of the delivery of this programme is to support the housing need of people through the RAS scheme.

Outcomes:

- The envisaged outcome of the programme is that secure homes would be available to eligible people with a housing need. This scheme will help to reduce the number of people in the need of a home.

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

The following section tracks the from inception to conclusion in terms of major project/programme milestones Rental
▲Accommodation Scheme.

2021
Monthly: Landlord Payments
Quarterly: Returns submitted to the department
Yearly: Landlord Revenue Return to the Revenue



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Rental Accommodation Scheme**.

Project/Programme Key Documents	
Title	Details
Contracts agreement with Landlords, Tenants	Contract Agreement with Landlords, Tenants, A sample was reviewed as part of the in-depth check
Quarterly Returns	Review of the returns completed in 2021
Annual Return to revenue	Submitted for 2021 outlining the payment made to RAS landlords
Management report to council	Review for update on RAS through 2021

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Files to 2021 RAS contract and client's assessments	To review activity in 2021 to ensure compliance	Yes, sample files made available
Payments to Landlords and recoupment	Ongoing monitoring	Yes
Returns to Revenue	Analysis of payments to the landlords included in the RAS programme	Yes

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code?

Internal Audit are satisfied that the programme objective was clearly defined in the administration of the scheme for 2021.

Internal Audit are satisfied that there is satisfactory compliance with the requirements of the Public Spending Code in relation to this project.

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

It is the opinion of Internal Audit that Tipperary County Council are collecting relevant.

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

There are no recommendations arising from the review of compliance in this case. Internal Audit will be conducting an audit on the RAS programme later this year as it is included in the Internal Audit plan for 2022.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Rental Accommodation Scheme**.

Summary of In-Depth Check

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.

It is Internal Audit's opinion that the documentation provides satisfactory assurance that there is compliance with the Public Spending Code.



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