



Comhairle Contae Thiobraid Árann  
Tipperary County Council

# Public Spending Code Quality Assurance Report 2023

Submitted to National Oversight Audit Commission (NOAC)

May 2024


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## 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: 30<sup>th</sup> May, 2024

## **Introduction**

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

### **The Quality Assurance Process contains five steps:**

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

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

**Step 3** - Complete the 7 checklists contained in the Public Spending Code.

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

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

## Step 1: Inventory of Projects/Programmes

**Appendix 1** sets out Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being Considered, Expenditure being Incurred and Expenditure Completed or being Discontinued. Only projects with expenditure matching these criteria are included in the Project Inventory.

All Directorates within Tipperary County Council were requested to compile a Project Inventory of relevant projects and programmes for the year under review - 2023.

Tipperary County Council identified a total of 66 projects with current expenditure and 185 capital projects with a total project value in the amount of €981m. 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

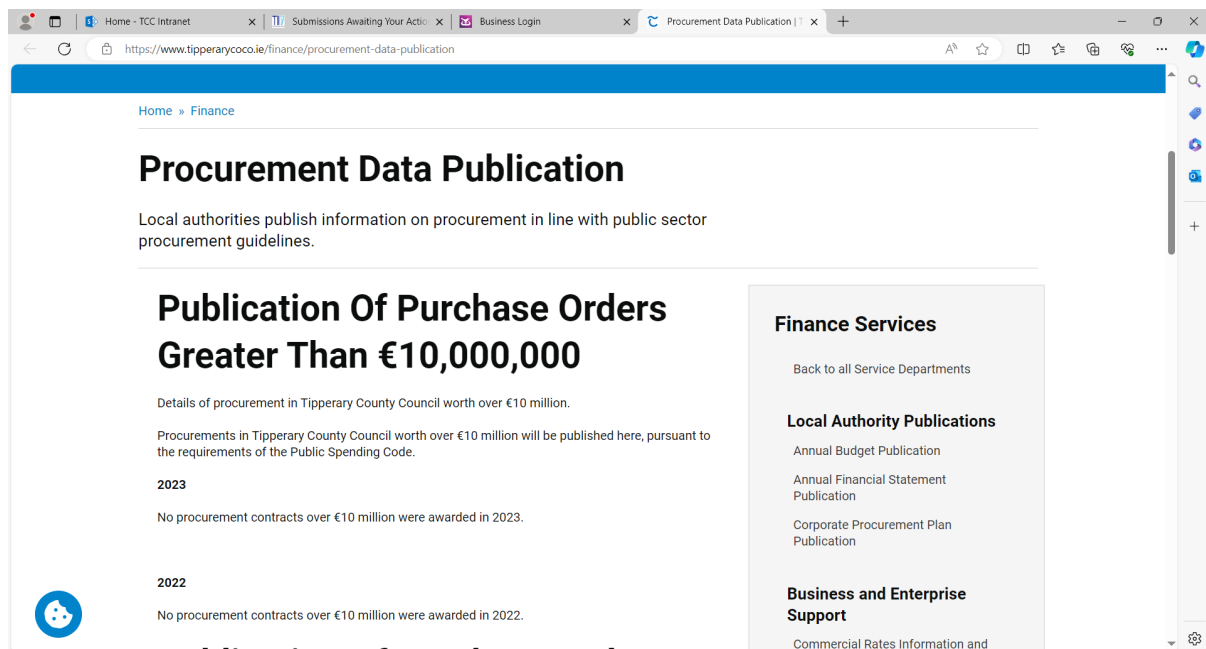
	<b>Revenue Expenditure</b>	<b>Capital Expenditure</b>	<b>Totals</b>
<b>Project Values</b>	<b>&gt;€0.5m</b>	<b>&gt;€0.5m</b>	<b>&gt;€0.5m</b>
Expenditure Being Considered	€31,615,050	€171,413,370	€203,028,420
Expenditure Being Incurred	€217,228,823	€527,646,383	€744,875,206
Expenditure Completed or Discontinued	€ -	€33,230,487	€33,230,487
<b>Totals</b>	<b>€248,843,873</b>	<b>€732,290,240</b>	<b>€981,134,113</b>

Note: Appendix 1 includes 66 revenue projects/programmes with a total value in the amount of €248.8m. 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 2023 in Tipperary County Council therefore there were no projects required to be reported on our website. Details on Tipperary County Councils website at the following location:

<https://www.tipperarycoco.ie/finance/procurement-data-publication>



## Step 3- Checklists

Step 3 of the QA process requires the completion of 7 Checklists for the purpose of providing a self-assessment overview of how compliant Tipperary County Council was with the requirements of the Public Spending Code during 2023.

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

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

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

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

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

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

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

- **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
  
- **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

The above minimums are an average over a three-year period. 2022 marked the beginning of the next three-year period 2022-2024.



The following table summarises the projects selected for in-depth review over the previous 3-year period as a % of the capital and revenue project inventories and the table also shows the 2023 projects forming part of the next 3-year review period (2022-2024):

QA Year under review	Total Capital Project Inventory	Total Revenue Project Inventory	Value of Capital Projects selected for In-depth review	Value of Revenue Projects selected for In-depth review	% of Projects Selected of Total Capital Inventory	% of Projects Selected of Total Revenue Inventory
	€m	€m	€m	€m	%	%
2019	301.86	179.79	18.28	1.07	6%	0.6%
2020	397.52	230.70	24.9	3.6	6.3%	1.6%
2021	416.99	208.12	27.5	13.46	6.6%	6.5%
<b>Total over 3 years</b>	<b>1,116.37</b>	<b>618.61</b>	<b>70.68</b>	<b>18.13</b>	<b>6.33%</b>	<b>2.93%</b>
2022	645.83	208.4	67.1	4.6	10.4%	2.2%
2023	732.29	248.8	19.44	1.68	2.65%	0.68%

The Public Spending Code states that over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The table below sets out the programme groups that have been sampled over the period 2016 – 2023:

<b>QA: Year under review</b>	<b>Value of Capital Projects selected for In-depth review</b>	<b>Programme Group</b>
	<b>€m</b>	
2016	2.3	Housing & Environment
2017	6.0	Economic Development
2018	19.03	Municipal District, Library Service & Roads
2019	18.28	Recreation and Amenity & Emergency Services
2020	24.9	Recreation and Amenity & Economic Development
2021	27.5	Development Incentives & Control, Housing
2022	71.7	Municipal District, Development Incentives & Control, Library Service.
2023	19.44	Housing and Development Incentives & Control
<b>Total</b>	<b>189.15</b>	<b>Total over 8 Year Period</b>

Internal Audit independently selected five projects, four 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 2023 in order to have a good range of project types and scale to review. The projects selected for in-depth review were as follows:

- **Capital Project** - Tipperary Town River Ara Walkway - €646,866
- **Capital Project** - Tipperary Town Market Yard Project - €763,162
- **Capital Project** - Turnkey Housing Development Glenconnor €7,951,865

- **Capital Project-** Turnkey Housing Development at Wheatfields, Clonmel, Co. Tipperary €10,081,895
- **Revenue Programme-** Civic Amenity Sites - €1,680,185

The in-depth checks were carried out by the Internal Audit unit of Tipperary County Council in May 2024. Full copies of these in-depth checks are included in **Appendix 3**. The following summarizes the projects selected for in-depth checks, including internal audit opinion, any recommendations made and managements response to these recommendations:

### **Capital Project 1: Tipperary Town River Ara Walkway**

The Tipperary Town River Ara Walkway was undertaken as part of an overall project know as Tipperary Town Revitalisation. The other element of the project was the development of the Market Yard in Tipperary Town. (Capital Project 2). The funding application was made in respect of both projects.

The two elements of the project are part of the phased Town Centre Improvement Scheme for Tipperary Town which is intended to provide linkage from the Tipperary Excel Heritage Centre to the River Ara.

The River Ara Walkway links Abbey Street to Glenview Square via a river walk along the banks of the River Ara. Tipperary in Irish is “Tiobraid Árann” meaning “The Well of Ara”, a reference to the river that flows through the town and on which the town was built. The river is very much to the centre of the town but it is also a much under used resource for the town, its people and visitors. The project aims to interlink the amenities of the town centre with the natural beauty of the River Ara as it meanders away from town in a southerly direction towards Bansha Woods. The walkway will provide a much-needed social amenity to the town of Tipperary for its

residents, locals from the environs and visitors to the town linking with existing routes in the town.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations (Appendix 3) which will augment existing initiatives being undertaken by the Project Management Team.

Management are agreeable to these recommendations made for the project and future projects.

### **Capital Project 2 : Tipperary Town Market Yard - €763,162**

The Tipperary Town Market Yard Project was undertaken as part of an overall project Tipperary Town Revitalisation.

The two elements of the project are part of the phased Town Centre Improvement Scheme for Tipperary Town which is intended to provide linkage from the Tipperary Excel Heritage Centre to the River Ara. This phase of the project upgrades the Market Yard as a pedestrian priority area and comprises works to include a new paved area, repaving of the existing area, and the installation of a new crossing linking the Excel Heritage Centre (which now incorporates the new Tipperary Town Library and Tourist Office) with the Market Yard and the Town Centre, introduction of street furniture and planting/environmental enhancement. The overall aim of the proposal is to revitalise the economic vibrancy of the town centre. The project will:

- Improve the appearance of the streetscape by providing an attractive, pedestrian friendly area from the River Ara to the Market Yard.
- Provide an “obvious” centre for the town.
- Offer an attractive environment for shopping, business, leisure and living.

The works include the re-paving of the market stall area of the market yard and raising the level of the one-way road access from Main Street to create a shared surface, the roadway will be converted to a wider footpath and pedestrianised area, construction of a tensile fabric canopy to create space for outdoor market stalls with additional planting, lighting, signage and seating provided.

The project will increase the attractiveness of the town centre, improve pedestrian connectivity and improve vitality and viability of the town centre.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations which will augment existing initiatives being undertaken by the Project Management Team. (As per Appendix 3) and these recommendations are agreeable with management.

### **Capital Project 3 : Turnkey Housing Development at Glenconnor, Clonmel, Co. Tipperary - €7,951,865**

This is a turnkey development at Glenconnor Road, Clonmel, Co. Tipperary which involves the acquisition of 31 units by Tipperary County Council for social housing. Tipperary County Council, as Housing Authority, and as part of its delivery model, optimises a range of housing solutions.

In accordance with “Housing For All”, the housing authority sought expressions of interest from Approved Housing Bodies, Private Developers/Building Contractors and land owners who considered themselves capable of delivering social housing units within the County and have serviced lands, housing proposals with planning permission or turnkey developments available.

The basis of the Turnkey Developments is available housing units now or in the relative short-medium term (next 2yrs) to be acquired as a fixed

price lump sum, on completion of a development, within an agreed timeframe.

An advert seeking expressions of interest was published on the eTenders website. The rationale and need for the proposal are outlined in the submission to the Department.

This project consists of 3 elements: (i) provision of 21 units, (ii) 8 units under Part 5 of the Planning & Development Acts, and (iii) an additional 2 units, therefore provision a total of 31 units as part of this scheme.

Following in-depth review, Internal Audit has made some recommendations on the project and these recommendations were agreeable with Management.

#### **Capital Project 4 : Turnkey Housing Development at Wheatfields, Clonmel, Co. Tipperary €10,081,895**

This is a turnkey development at Wheatfields, Clonmel, Co. Tipperary which involves the acquisition of 38 units by Tipperary County Council for social housing. Tipperary County Council, as Housing Authority, and as part of its delivery model, optimises a range of housing solutions.

In accordance with "Housing For All", the housing authority sought expressions of interest from Approved Housing Bodies, Private Developers/Building Contractors and land owners who considered themselves capable of delivering social housing units within the County and have serviced lands, housing proposals with planning permission or turnkey developments available.

The basis of the Turnkey Developments is available housing units now or in the relative short-medium term (next 2yrs) to be acquired as a fixed price lump sum, on completion of a development, within an agreed timeframe.

An advert seeking expressions of interest was published on the eTenders website. The rationale and need for the proposal are outlined in the submission to the Department.

This project consists of the delivery of 38 Housing units in Clonmel Town.

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for the delivery of 38 units in the Wheatfields Turnkey Scheme in Clonmel. Internal Audit has made some recommendations on the project and these recommendations were agreeable with Management.

### **Revenue Programme: Civic Amenity Sites - €1,680,185**

Local authorities may provide civic amenity sites where the public can recycle and dispose of household waste. Tipperary County Council operates Civic Amenity Sites in 5 Towns which are open to the public.

These are operating in the following towns, Tipperary, Roscrea, Nenagh, Clonmel and Cashel. These are located at the following:

1. Donohill Civic Amenity Site
2. Roscrea Civic Amenity Site,
3. Nenagh Recycling Centre
4. Carrigeen Recycling Centre,
5. Wallers' Lot Recycling Centre

This programme includes expenditure on the operation and maintenance across all civic amenity sites in Tipperary.

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for the Civic Amenity Sites in 2023.

## 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 2023.
- Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website, in the case of 2023 there were no procurements in excess of €10m.
- The 7 compliance checklists were compiled under the terms of the PSC. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the PSC, however there are areas which need improvement.
- An in-depth review of a sample of projects has been completed. Where issues were noted, recommendations were made to address these issues as outlined in Appendix 3.
- The contents of this report provide details of the Quality Assurance exercise completed as required by the Public Spending code and will be published on Tipperary County Councils website on 31st May 2024.

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

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



Extensive training was carried out throughout the organisation in Oct 2022 and Jan 2023 on the Public Spending Code.

External training was delivered by a Senior Finance Specialist from the Institute of Public Administration allowing staff from all sections to participate in the training and enhance their knowledge of the Public Spending Code. Guidance notes have also been prepared and circulated to staff. Management will continue to monitor training requirements in 2024.

## **APPENDIX 1 – Project Inventory – 2023**

The separately attached excel file contains Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by expenditure being considered (sheet 1), expenditure being incurred (sheet 2) and expenditure recently ended (sheet 3) during 2023. Only projects with expenditure matching these criteria are included in the Project Inventory.

## **APPENDIX 2 – Checklists of Compliance**

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Guidance notes have also been prepared and circulated to staff. Additional training was given through inhouse training sessions on PSC delivered by Senior Finance Specialist from IPA in Oct 2022 & Jan 2023.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training was given through inhouse training sessions on PSC delivered by Senior Finance Specialist from IPA in Oct 2022 & Jan 2023, with Finance section inputting to the training content to tailor the training to the needs of Tipperary County Council. Finance Section staff were present at all training sessions to answer specific questions. Further training sessions will be considered in 2024/2025 due to staff movement. Guidance notes have also been prepared and circulated to staff in 2023.

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	
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 were circulated to all sections for review/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.**

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	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?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	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	Financial appraisal carried out where appropriate
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?	2	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	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?	3	



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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	As part of the annual 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 Annual Budget process.

Q 3.11	Was the required approval granted?	3	Approval as part of Annual Budget Process
Q 3.12	Has a sunset clause been set?	3	Where appropriate - Shared Service commenced 2016 on 5-year pilot basis with annual review.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	National KPIs are in place for Local Government
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	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, were 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 were 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.
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	Yes

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

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

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	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, with 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.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	12 projects were completed in 2023.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Project completion reports to be published when appropriate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	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?	2	See above
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	See above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For all completed reports.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes discontinued in 2023
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.

<b>Programme or Project Information</b>	
<b>Name</b>	Tipperary Town River Ara Walkway
<b>Detail</b>	The Tipperary Town River Ara Walkway was undertaken as part of an overall project know as Tipperary Town Revitalisation. The other element of the project was the development of the Market Yard in Tipperary Town. The funding application was made in respect of both projects.
<b>Responsible Body</b>	Tipperary County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2019
<b>End Date</b>	2023
<b>Overall Cost</b>	€646,866.37

### Project Description

The Tipperary Town River Ara Walkway was undertaken as part of an overall project know as Tipperary Town Revitalisation. The other

element of the project was the development of the Market Yard in Tipperary Town. The funding application was made in respect of both projects.

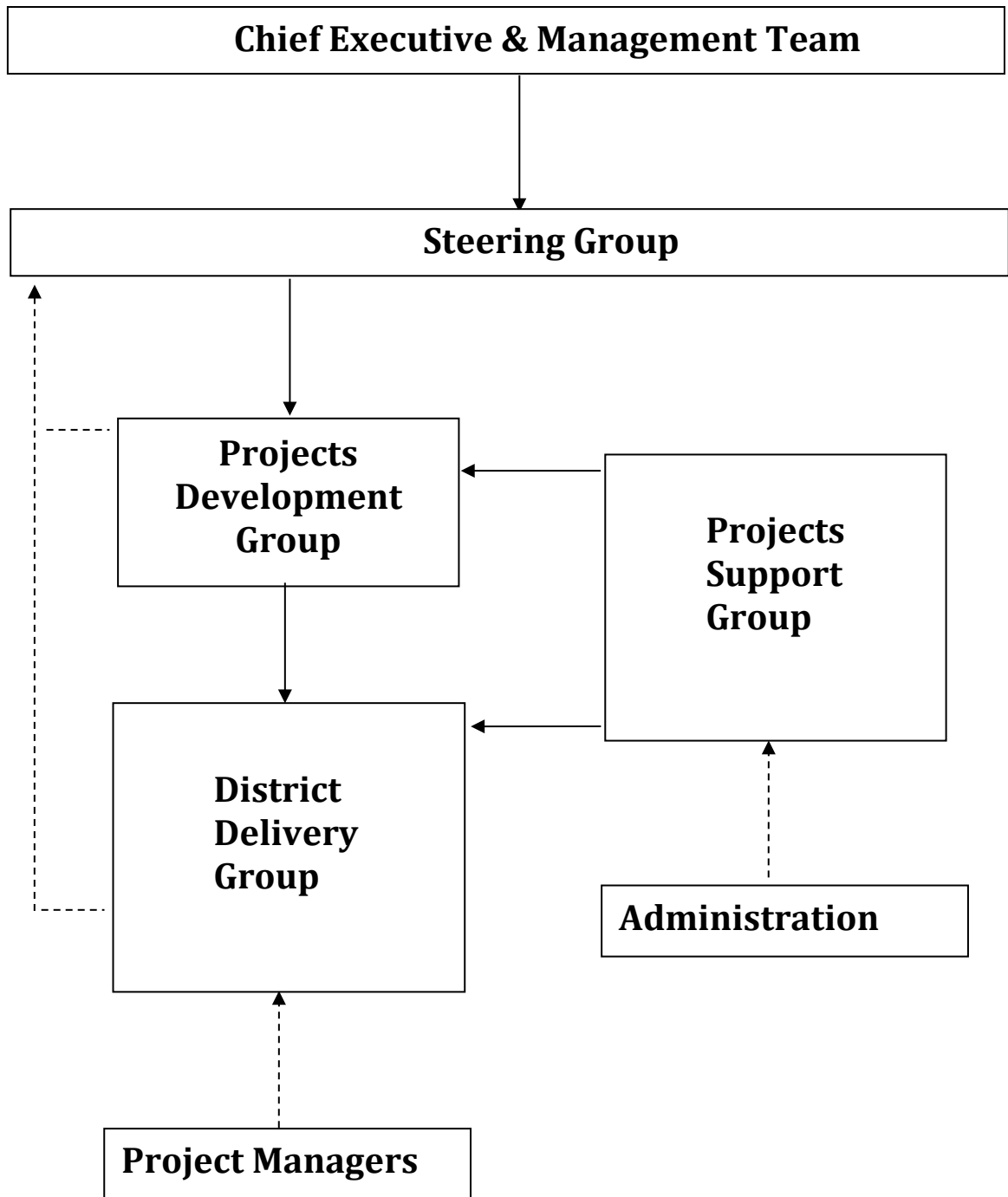
The two elements of the project are part of the phased Town Centre Improvement Scheme for Tipperary Town which is intended to provide linkage from the Tipperary Excel Heritage Centre to the River Ara.

The River Ara Walkway links Abbey Street to Glenview Square via a river walk along the banks of the River Ara. Tipperary in Irish is “Tiobraid Árann” meaning “The Well of Ara”, a reference to the river that flows through the town and on which the town was built. The river is very much to the centre of the town but it is also a much under used resource for the town, its people and visitors. The project aims to interlink the amenities of the town centre with the natural beauty of the River Ara as it meanders away from town in a southerly direction towards Bansha Woods. The walkway will provide a much-needed social amenity to the town of Tipperary for its residents, locals from the environs and visitors to the town linking with existing routes in the town.

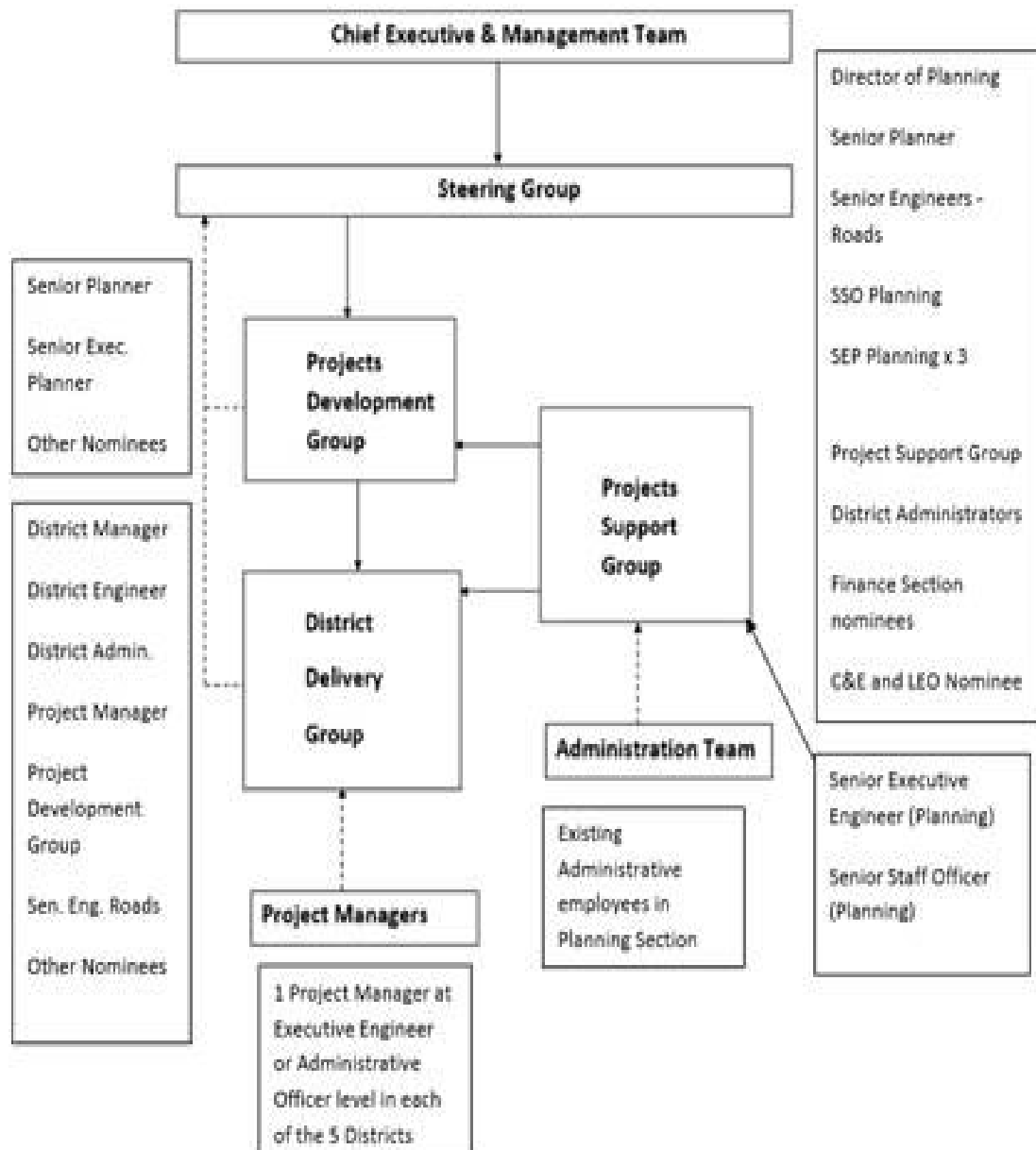
### **Monitoring and Oversight**

A Project Ireland 2040 Steering Group is in place which is chaired by the Director of Services in the Planning Section and this Group is responsible for strategically overseeing the development and delivery of projects and consideration of significant risks to RRDF and URDF projects. A District Delivery Group oversees and supports the work of the Project Manager and a Project Support Group provided further assistance to the Project Manager through the duration of the project. Internal Audits are also carried out by the Programme Support Managers. This is a very worthwhile exercise.

### Structure- Overview



## Structure with Positions



### Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the River Ara Walkway Development.

Objective	Inputs	Activities	Outputs	Outcomes
<p>The objective of the overall project was the delivery of a much-needed social amenity in the heart of the town in the form of the River Ara Walkway and the development of a more attractive town centre area under the Market Yard project.</p>	<p>The key input for the project is funding under the RRDF Project 2040 Fund and the Outdoor Infrastructure Scheme (ORIS).</p> <p>A matched funding element was also provided by Tipperary County Council.</p> <p>Key TCC personnel including Project Ireland 2040 Steering Group, District Delivery Group, Project Manager, and Project Support Group.</p> <p>Ongoing Stakeholder engagement and support, for example, Tidy Towns.</p>	<p>Funding application under the Rural Regeneration &amp; Development Fund (RRDF) &amp; the Outdoor Infrastructure Scheme (ORIS).</p> <p>Appointment of Design Consultants.</p> <p>Application for planning permission and permission granted by An Bord Pleanála.</p> <p>Licence Agreement with Dept of Education for use of land while transfer was progressing.</p> <p>Appointment of Contractor.</p>	<p>Installation of a fully accessible walkway at lands adjacent to the River Ara.</p> <p>Provide seating areas along the walk for users to rest and enjoy the natural beauty.</p> <p>Provide a natural playground.</p> <p>Provide outdoor classroom area.</p> <p>Protection and enhancement of natural wetland.</p> <p>Biodiversity Awareness Development.</p> <p>Installation of appropriate fencing,</p>	<p>An attractive public walkway.</p> <p>Promoting the natural beauty of the area.</p> <p>Meeting the needs of the local community.</p> <p>Improved linkages in and around the town for people passing through to stop off and enjoy the many different attractions that Tipperary town has to offer.</p> <p>The project has provided a diverse and sustainable facility in the heart of the town which is providing an invaluable insight into a range of bio-diversity elements for</p>

	<p>Design &amp; Planning Approval.</p>	<p>Project Implementation.</p> <p>Land Acquisition</p> <p>Project Completion.</p>	<p>landscaping and planting.</p>	<p>all. Tipperary Tidy Towns have run bio-diversity themed events at the River Ara Walk.</p> <p>The play area has provided an inclusive space for parents and children to interact and enjoy each other's company.</p> <p>The amphitheatre at the River Ara Walk has provided a valuable area for performances and community events.</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](#)

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## **Description of Programme Logic Model**

### **Objectives:**

The main objective of the overall project was the delivery of a much-needed social amenity in the heart of the town in the form of the River Ara Walkway and the development of a more attractive town centre area under the Market Yard project.

### **Inputs:**

The key input for the project(s) is funding under the RRDF Project 2040 Fund and the Outdoor Infrastructure Scheme (ORIS). A matched funding element was also provided by Tipperary County Council.

Key TCC personnel including Project Ireland 2040 Steering Group, District Delivery Group, Project Manager and Project support Group.

Ongoing Stakeholder engagement and support.  
Design & Planning Approval.

### **Activities:**

- Funding application under the Rural Regeneration and Development Fund (RRDF) and Outdoor Infrastructure Scheme (ORIS).
- Appointment of Design Consultants.
- Application for planning permission and permission granted by An Bord Pleanála.
- Licence Agreement with Dept of Education for use of land while transfer was progressing.
- Appointment of Contractor.
- Project Implementation.
- Land Acquisition
- Project Completion



### **Outputs:**

The outputs of the project are:

- Installation of a fully accessible walkway at lands adjacent to the River Ara.
- Provide seating areas along the walk for users to rest and enjoy the natural beauty.
- Provide a natural playground.
- Provide outdoor classroom area.
- Protection and enhancement of natural wetland.
- Biodiversity Awareness Development.
- Installation of appropriate fencing, landscaping and planting.

### **Outcomes:**

The outcomes from this project will be:

- An attractive Public Walkway.
- Promoting natural beauty of area.
- Meeting the needs of the local community.
- Improved linkages in and around the town for people passing through to stop off and enjoy the many different attractions that Tipperary town has to offer.
- The project has provided a diverse and sustainable facility in the heart of the town which is providing an invaluable insight into a range of bio-diversity element for all. Tipperary Tidy Towns have run bio-diversity themed events at the River Ara Walk.
- The play area has provided an inclusive space for parents and children to interact and enjoy each other's company.
- The amphitheatre at the River Ara Walk has provided a valuable area for performances and community events.

## 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:

Q3 2018	Original funding request under the Rural Regeneration and Development Fund
Q3 2020	ABP Planning Approval Planning Approval
Q1 2021	Design Team Appointment for Stages (ii) onwards
Q2 2021	Tender for Bridge Construction complete
Q2 2021	Approval to appoint design team request submitted to Department and approval received to proceed
Q2 2021	Construction Tender Competition Undertaken
Q3 2021	Bridge Construction commence and complete
Q3 2021	Additional Funding Request submitted to Dept. and increase in funds approved
Q4 2021	Additional Funding Request to Dept. Approved
Q3 2022	Contractor Commenced on Site
Q4 2022	Land Acquisition Sale Closed
Q2 2023	Project Substantially Complete with retention payable in 2024

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

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

Project/Programme Key Documents	
Title	Details
Preparatory documents	Preparation of supporting documentation for funding application and application for planning permission
Rural Regeneration and Development Fund application submitted to department & Application for funding under the Outdoor Infrastructure Scheme (ORIS).	Detailing the objectives, rationale of the project, project time lines and support of the project to be submitted.
Procurement documentation for the appointment of design consultants	Completion of the procurement process in line with TCC procurement policy
Planning Application	Application for planning permission to An Bord Pleanála
Procurement for Construction Stage	Procurement documentation for construction stage

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### **Section B - Step 4: Data Audit**

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
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 is collecting relevant data that will enable future evaluation of this project.

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### **Section B - Step 5: Key Evaluation Questions**

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

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

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

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

Internal Audit has made some recommendations for continued improvement.

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

It is the opinion of Internal Audit that Tipperary County Council is collecting relevant data at this stage of the project which would enable future evaluation.

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

For this project, Internal Audit found that there was a structured document management system in place, which ensured that relevant data/documentation was available allowing for an effective audit trail. This assisted Internal Audit in carrying out the in-depth review for this project in an efficient and effective manner.

The Project Completion Report for this project outlines lessons learned during the course of the project, and it is recommended that lessons learned continue to be shared with Project Managers/ Staff with responsibility for project management/implementation.

It is noted that at the commencement of the project, there were some challenges in relation to increased costs, planning process and covid-19 which caused some delays. Any learnings from same should be considered and communicated to project staff as necessary.

Despite the challenges encountered, Internal Audit considers that the project was well managed and the challenges encountered have been referenced in the “lessons learned” section of the Project Completion Report.

The Project Support Managers routinely prepare Information Notes/Lessons and circulate them to the Project Managers. Internal Audit considers this a very worthwhile initiative and recommends that this be continued into the future to assist and support Project Management staff, particularly in cases where there may be new staff who need support and assistance.

Internal Audit also noted during the course of the review that Internal Audits are carried out by the Project Support Managers. This is a very worthwhile exercise.

An initial business case was not available during the course of this review. It is noted, however, that a detailed submission was made to the Department for increased funding which included a final business case. This submission outlines a strong case for the project.

It is acknowledged also that this was one of the first applications for funding under RRDF, staff were on a learning curve at the time and that initial business cases are now generally prepared for all projects.

It is recommended also that any scope changes or adjustments must be approved in advance by the Department.

The Ex-Post Evaluation Stage should be completed once sufficient time has elapsed for the benefits and outcomes to materialise.

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### **Section C: In-Depth Check Summary**

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

#### **Summary of In-Depth Check**

It is clear from the review that, despite some challenges at the outset, the project appears to have been well managed by the current Project Manager who developed a very strong document management structure.

This allowed for excellent document retention and a clear audit trail. The role of the Project support Managers is also acknowledged in this regard. While an initial business case was not available during the course of this review, a strong case for the project was outlined in a letter to the Department in 2021. This submission included a final business case. It is clear also that the objective and rationale for the project was well defined in the application for funding and associated documentation.

The main objective of this project was the delivery of a much-needed social amenity in the heart of the town in the form of the River Ara Walkway and the development of a more attractive town centre area under the Market Yard project. Having viewed the project, it is clear that this objective has been achieved.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations which will augment existing initiatives being undertaken by the Project Management Team, see step 5 above *"What improvements are recommended such that future processes and management are enhanced?"*

Internal Audit notes that the Department of Rural and Community Development undertook an audit on this project in 2023. A draft report has recently been issued and the Department auditor has taken the view that certain expenditure is not allowable. This matter has been considered by the Project Management Team and a submission has been made to the Department in respect of same.

## Quality Assurance – In Depth Check No.2

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Tipperary Town Market Yard Project
<b>Detail</b>	The Tipperary Town Market Yard Project was undertaken as part of an overall project know as Tipperary Town Revitalisation. The other element of the project was the development of the River Ara Walkway. The funding application was made in respect of both projects.
<b>Responsible Body</b>	Tipperary County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2019
<b>End Date</b>	2023
<b>Overall Cost</b>	€763,162.34

## Project Description

The Tipperary Town Market Yard Project was undertaken as part of an overall project known as Tipperary Town Revitalisation. The other element of the project was the development of the River Ara Walkway. The funding application was made in respect of both projects.

The two elements of the project are part of the phased Town Centre Improvement Scheme for Tipperary Town which is intended to provide linkage from the Tipperary Excel Heritage Centre to the River Ara. This phase of the project upgrades the Market Yard as a pedestrian priority area and comprises works to include a new paved area, repaving of the existing area, and the installation of a new crossing linking the Excel Heritage Centre (which now incorporates the new Tipperary Town Library and Tourist Office) with the Market Yard and the Town Centre, introduction of street furniture and planting/environmental enhancement. The overall aim of the proposal is to revitalise the economic vibrancy of the town centre. The project will:

- Improve the appearance of the streetscape by providing an attractive, pedestrian friendly area from the River Ara to the Market Yard.
- Provide an “obvious” centre for the town.
- Offer an attractive environment for shopping, business, leisure and living.

The works include the re-paving of the market stall area of the market yard and raising the level of the one-way road access from Main Street to create a shared surface, the roadway will be converted to a wider footpath and pedestrianised area, construction of a tensile fabric canopy to create space for outdoor market stalls with additional planting, lighting, signage and seating provided.

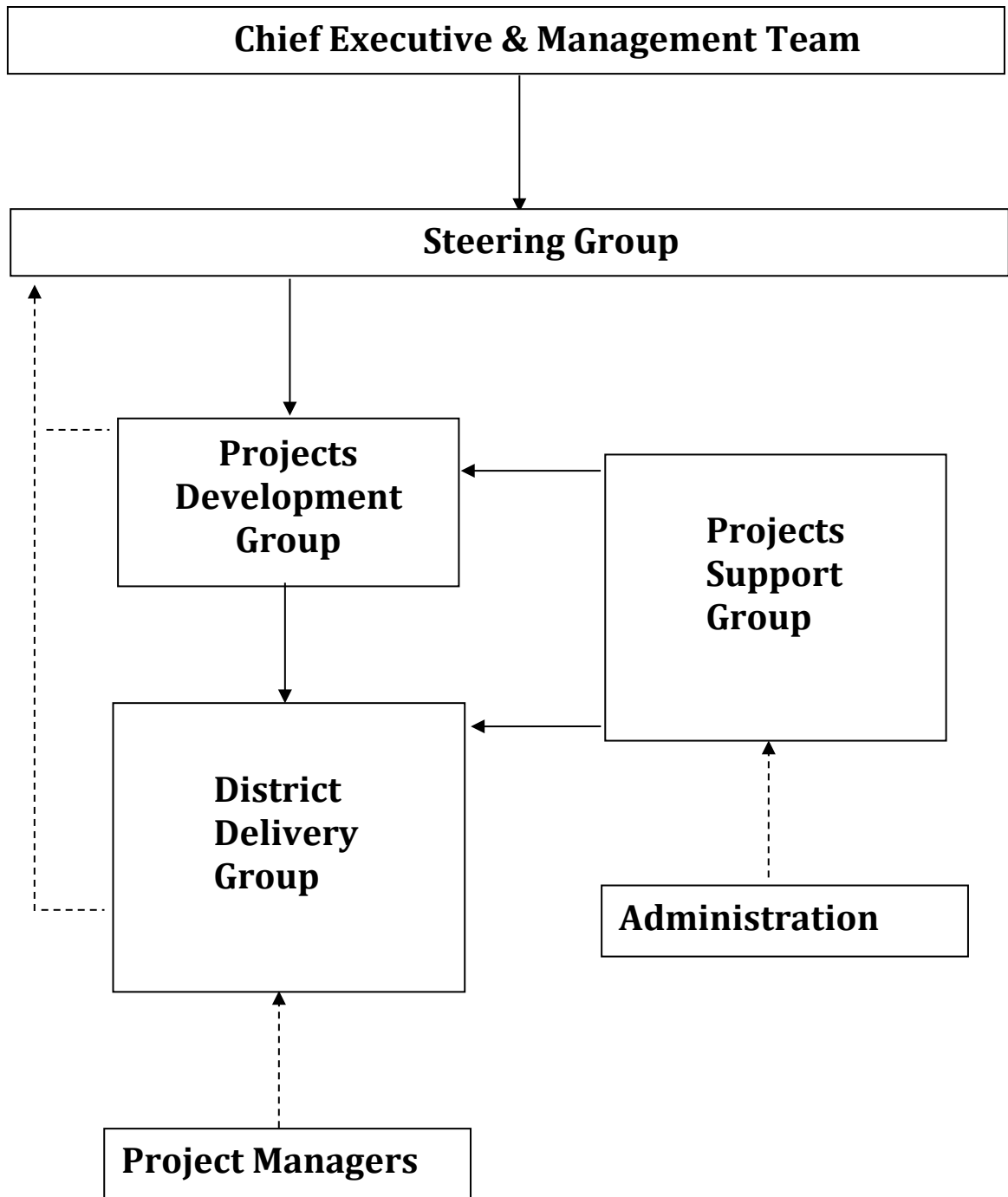


The project will increase the attractiveness of the town centre, improve pedestrian connectivity and improve vitality and viability of the town centre.

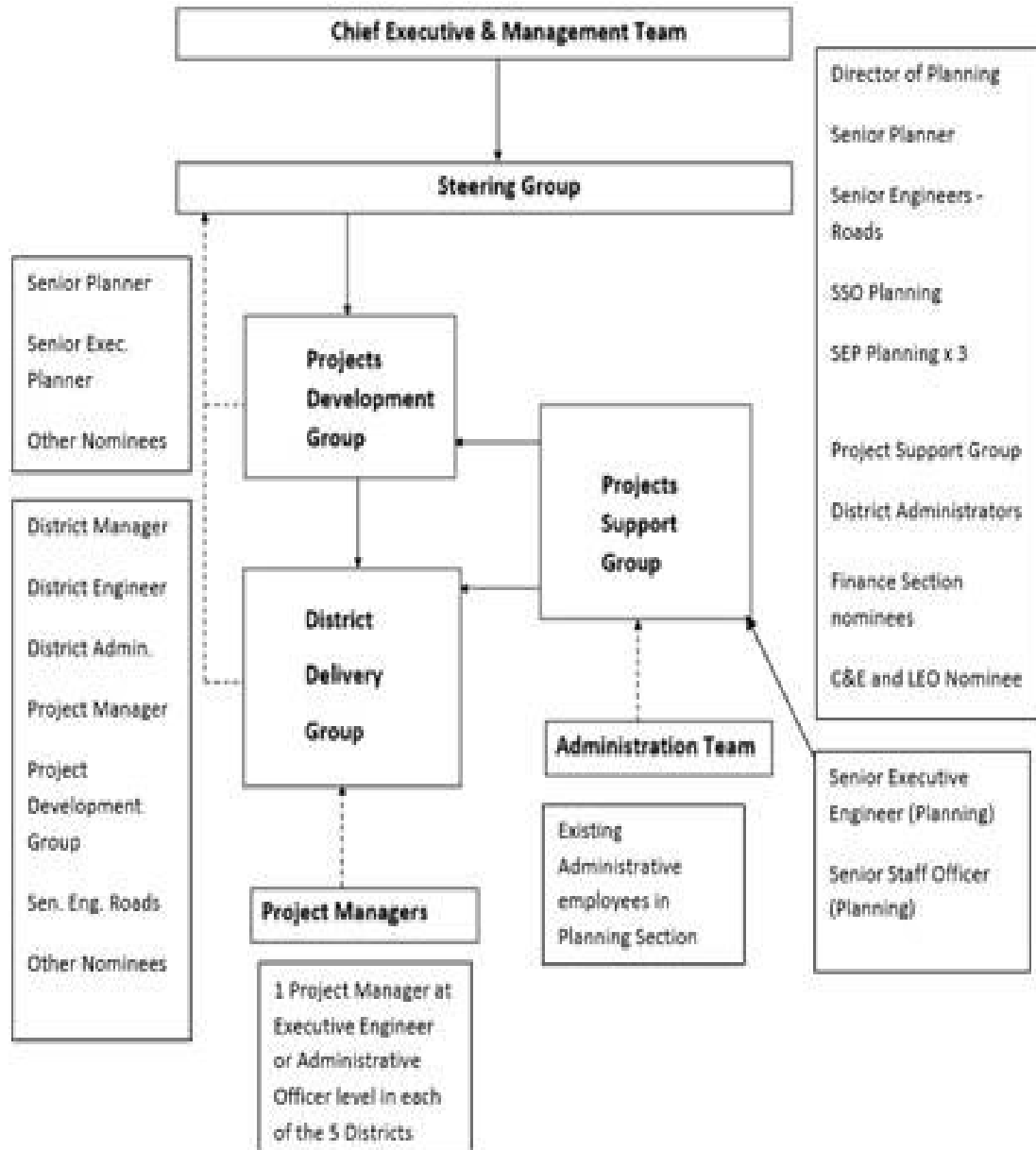
### **Monitoring and Oversight**

A Project Ireland 2040 Steering Group is in place which is chaired by the Director of Services in the Planning Section and this Group is responsible for strategically overseeing the development and delivery of projects and consideration of significant risks to RRDF and URDF projects. A District Delivery Group oversees and supports the work of the Project Manager and a Project Support Group provided further assistance to the Project Manager through the duration of the project. Internal Audits are also carried out by the Programme Support Managers. This is a very worthwhile exercise.

### Structure- Overview



## Structure with Positions



### Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Tipperary Market Yard Development.

Objective	Inputs	Activities	Outputs	Outcomes
<p>The objective of the overall project was the delivery of a much-needed social amenity in the heart of the town in the form of the River Ara Walkway and the development of a more attractive town centre area under the Market Yard project.</p>	<p>The key input for the project is funding under the RRDF Project 2040 Fund.</p> <p>A matched funding element was also provided by Tipperary County Council.</p> <p>Key TCC personnel including Project Ireland 2040 Steering Group, District Delivery Group, Project Manager, and Project Support Group.</p> <p>Ongoing Stakeholder engagement and support, for example, Tidy Towns.</p> <p>Existing Infrastructure</p>	<p>Funding application under the Rural Regeneration &amp; Development Fund (RRDF).</p> <p>Application for Part 8 planning permission and approval granted by Tipperary County Council</p> <p>Appointment of Design Consultants.</p> <p>Appointment of Contractor.</p> <p>Project Implementation.</p> <p>Project Completion.</p>	<p>Re-paving the market stall area of the market yard.</p> <p>Raising the level of the one-way road access from Main Street to create a shared surface.</p> <p>Converting roadway to a wider footpath and pedestrianised area.</p> <p>Construction of a tensile fabric canopy to create space for outdoor market stalls.</p> <p>Additional planting, lighting, signage and seating.</p> <p>Dedicated and clearly defined market area for casual trading.</p>	<p>Revitalise the economic vibrancy of the town centre through an enhanced town centre amenity.</p> <p>Improve the appearance of the streetscape by providing an attractive, pedestrian friendly area from the River Ara to the Market Yard.</p> <p>Provide an “obvious” centre for the town.</p> <p>Offer an attractive environment for shopping, business, leisure and living.</p>

	Design & Planning Approval.		Improved pedestrian safety through the provision of a dedicated pedestrian crossing.	
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. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#)

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## **Description of Programme Logic Model**

### **Objectives:**

The main objective of the overall project was the delivery of a much-needed social amenity in the heart of the town in the form of the River Ara Walkway and the development of a more attractive town centre area under the Market Yard project.

### **Inputs:**

The key input for the project(s) is funding under the RRDF Project 2040 funding and the Outdoor Infrastructure Scheme (ORIS). A matched funding element was also provided by Tipperary County Council.

Key TCC personnel including Project Ireland 2040 Steering Group, District Delivery Group, Project Manager and Project support Group.

Ongoing Stakeholder engagement and support.

Existing Infrastructure.

Design & Planning Approval.

### **Activities:**

- Funding application under the Rural Regeneration and Development Fund (RRDF).
- Application for Part 8 planning permission and permission granted by Tipperary County Council.
- Appointment of Design Consultants.
- Appointment of Contractor
- Project Implementation
- Project Completion

## **Outputs:**

The outputs of the project are:

- Re-paving the market stall area of the market yard.
- Raising the level of the one-way road access from Main Street to create a shared surface.
- Converting roadway to a wider footpath and pedestrianised area.
- Construction of a tensile fabric canopy to create space for outdoor market stalls.
- Additional planting, lighting, signage and seating.
- Dedicated and clearly defined market area for casual trading.
- Improved pedestrian safety through the provision of a dedicated pedestrian crossing.

## **Outcomes:**

The outcomes from this project will be:

- Revitalise the economic vibrancy of the town centre through an enhanced town centre amenity.
- Improve the appearance of the streetscape by providing an attractive, pedestrian friendly area from the River Ara to the Market Yard.
- Provide an “obvious” centre for the town.
- Offer an attractive environment for shopping, business, leisure and living.

## **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

### Market Yard Project

Q3 2018	Original funding request under the Rural Regeneration and Development Fund
Q4 2018	Part 8 Planning Approval
Q3 2019	Design Contract
Q2 2021	Approval to proceed request submitted to Department
Q2 2021	Construction Contract Administration
Q2 2021	Construction Contract
Q2 2021	Contractor Commenced on Site
Q4 2021	Project Substantially Complete with retention payable in 2024

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

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

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Preparatory documents	Preparation of supporting documentation for funding application and application for planning permission
Rural Regeneration and Development Fund application submitted to department	Detailing the objectives, rationale of the project, project time lines and support of the project to be submitted.
Procurement documentation for the appointment of design consultants	Completion of the procurement process for design
Planning Application	Application for Part 8 planning permission to Tipperary County Council
Procurement documentation for the construction phase	Appointment of Contractor



Submission of Claims to Department	Expenditure Tracker and submission of Departmental Claims
Project Completion Document	Outline of project details and lessons learned during the course of the project

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### Section B - Step 4: Data Audit

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
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 is collecting relevant data that will enable future evaluation of this project.

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## **Section B - Step 5: Key Evaluation Questions**

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

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

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

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

Internal Audit has made some recommendations for continued improvement.

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

It is the opinion of Internal Audit that Tipperary County Council is collecting relevant data at this stage of the project which would enable future evaluation.

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

For this project, Internal Audit found that there was a structured document management system in place which ensured that relevant data/documentation was available allowing for an effective audit trail on the project. This assisted Internal Audit in carrying out the in-depth review for this project in an efficient and effective manner.

The Project Completion Report for this project outlines lessons learned during the course of the project, and it is recommended that lessons learned continue to be shared with Project Managers/Staff with responsibility for project management/implementation.

It is noted that at the commencement of the project, there were some challenges in relation to increased costs and covid-19 which caused some delays. Any learnings from same should be considered and communicated to project staff as necessary.

Despite the challenges mentioned above, Internal Audit considers that the project was well managed and the challenges encountered have been referenced in the "lessons learned" section of the Project Completion Report.

The Project Support Managers routinely prepare Information Notes/Lessons and circulate them to the Project Managers. Internal audit considers this a very good initiative and recommends that this be continued into the future to assist and support Project Management staff, particularly in cases where there may be new staff who need support and assistance.

Internal Audit notes also that the Project Support Managers carry out Internal Audits on the projects. This is a very worthwhile exercise.

An initial business case was not available during the course of this review. It is noted, however, that a detailed submission was made to the Department for increased funding which included a final business case. This submission outlines a strong case for the project.

It is acknowledged also that this was one of the first applications for funding under RRDF, staff were on a learning curve at the time and that initial business cases are now generally prepared for all projects.

The Ex-Post Evaluation Stage should be completed once sufficient time has elapsed for the benefits and outcomes to materialise.

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### **Section C: In-Depth Check Summary**

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

#### **Summary of In-Depth Check**

It is evident from the review that, despite some challenges at the outset, the project appears to have been well managed by the current Project

Manager who developed a very strong document management structure. This allowed for excellent documentation retention and a clear audit trail. The role of the Project Support Managers is also acknowledged in this regard.

While an initial business case was not available during the course of this review, a strong case for the project was outlined in a letter to the Department in 2021. This submission included a final business case. It is clear also that the objective and rationale for the project was well defined in the application for funding and associated documentation.

The main objective of this project was the delivery of a much-needed social amenity in the heart of the town in the form of the River Ara Walkway and the development of a more attractive town centre area under the Market Yard project. Having viewed the project, it is clear that this objective has been achieved.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations which will augment existing initiatives being undertaken by the Project Management Team, see above *"What improvements are recommended such that future processes and management are enhanced?"*

Internal Audit notes that the Department of Rural & Community Development undertook an audit in 2023. A draft report has recently been issued and the Department auditor has taken the view that certain expenditure is not allowable. This matter has been considered by the Project Team who have made a submission to the Department in respect of same.

## Quality Assurance – In Depth Check No.3

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Turnkey Housing Development at Glenconnor, Clonmel, Co. Tipperary.
<b>Detail</b>	This project involves the acquisition of 31 units at Glenconnor, Clonmel.
<b>Responsible Body</b>	Tipperary County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2020
<b>End Date</b>	Ongoing
<b>Overall Cost</b>	€7,951,865

### Project Description

This is a turnkey development at Glenconnor Road, Clonmel, Co. Tipperary which involves the acquisition of 31 units by Tipperary County Council for social housing. Tipperary County Council, as Housing Authority, and as part of its delivery model, optimises a range of housing solutions.

In accordance with "Housing For All", the housing authority sought expressions of interest from Approved Housing Bodies, Private

Developers/Building Contractors and land owners who considered themselves capable of delivering social housing units within the County and have serviced lands, housing proposals with planning permission or turnkey developments available.

The basis of the Turnkey Developments is available housing units now or in the relative short-medium term (next 2yrs) to be acquired as a fixed price lump sum, on completion of a development, within an agreed timeframe.

An advert seeking expressions of interest was published on the eTenders website.

The rationale and need for the proposal are outlined in the submission to the Department.

This project consists of 3 elements: (i) provision of 21 units, (ii) 8 units under Part 5 of the Planning & Development Acts, and (iii) an additional 2 units, therefore provision a total of 31 units as part of this scheme.

### **Monitoring and Oversight**

All turnkey proposals are subject to specific requirements in order to seek Department approval and submissions are by way of Capital Appraisal.

All proposals must contain the following information (Circular Housing 31/2019 Appendix B):

- Evidence of Social Housing Need in the Area
- Copy of the Public Notice inviting turnkey proposals
- Details of the Evaluation Process undertaken
- Drawings of the Proposal (Floor Plans & Site Layout Map indicating clearly the dwellings to be purchased)
- Planning Status of the turnkey proposal
- Sustainable Community Proofing Assessment
- Independent valuation (or QS cost opinion/report, if applicable)
- Cost (completed Form HCA3) and value for Money Evaluation
- Indicative Programme for delivery and phasing (if applicable)

➤ Local Authority Recommendation

Schemes are subject to public notice process and a team of 3 to 4 experienced people undertake the evaluations of the proposals received. Schemes are subject to an independent valuation process in line with Department requirements.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Turnkey Housing Project at Glenconnor, Clonmel.

Objective	Inputs	Activities	Outputs	Outcomes
<p>The objective of this proposal is to provide social housing for an identified need in the Clonmel area.</p>	<p>The primary input to the project is funding from the Department of Housing Local Government &amp; Heritage.</p> <p>Administrative &amp; technical resources.</p> <p>Contractor – development of housing units.</p>	<p>Advertisement on e-tenders calling for expressions of interest for the supply of social housing.</p> <p>Receipt and Evaluation of Proposal.</p> <p>Independent Valuation Report.</p> <p>Application for funding to the Department of</p>	<p>The delivery of the agreed number of turnkey housing units.</p>	<p>The availability of a supply of mixed housing types to meet housing demand in an area where a need was identified.</p>



		Housing, Local Government & Heritage.  Department approval and the approval of the Chief Executive to proceed.		
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. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#)

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## **Description of Programme Logic Model**

### **Objectives:**

**The objective of this proposal is to provide social housing for an identified need in the Clonmel area.**

### **Inputs:**

The primary input to the project is funding from the Department of Housing Local Government & Heritage, in addition to administrative & technical resources and contractor – development of housing units.

### **Activities:**

- Advertisement on e-tenders calling for expressions of interest for the supply of social housing.
- Receipt and Evaluation of Proposal.
- Independent Valuation Report.
- Application for funding to the Department of Housing, Local Government & Heritage.
- Department approval and the approval of the Chief Executive to proceed.

### **Outputs:**

The delivery of the agreed number of turnkey housing units.

### **Outcomes:**

The availability of a supply of mixed housing types to meet housing demand in an area where a need was identified.

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

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

May 2020	Advertisement on e tenders seeking provision of social housing units.
July 2020	Independent Valuation Report
July 2020	Submission to the Department of Housing, Local Government & Heritage.
August 2020	Department approval for Turnkey Units and Part 5 approval letter.
May 2023	Revised approval letter regarding increased costs due to inflationary position.
May 2023	Revised CE Order
November 2020	Contract and legal documentation
March 2024	Deed of Transfer

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

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

Project/Programme Key Documents	
Title	Details
Advertisement for Expressions of Interest	Advertisement expressions of interest were placed on e-tenders with a specified closing date as per guidelines
Independent Valuation	Independent valuations are required to reference similar purchase prices in the area.

Department Submission	By way of capital appraisal and including specific information in line with Circular Housing 31/2019 Appendix B
Department Approval	Letter outlining Department approval to the scheme
Chief Executive's Order	Confirming approval to proceed following Department approval
Contract	Contract between TCC and Developer for delivery of specified units.
Claim Forms	Claim forms as per Department requirements to drawdown funding

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### Section B - Step 4: Data Audit

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Rational for the proposal	To determine the need and benefits of the project.	This forms part of the submission to the Department by way of Capital Appraisal and is available on the Housing Electronic Folder.
Independent Valuation	Department Requirement	An Independent Valuation is required for the schemes and must reference similar purchase prices in the area.
Funding Plan	To determine how the project will be funded	The primary funding is provided by the Department of Housing, Local Government & Heritage following approval of submission to the Department.
Project Tracker	To track the milestones of the project	Housing Section use the HDCO Trabis system to manage delivery. In addition, TCC technical staff members make regular visits to sites to ensure delivery targets are met.

Expenditure Tracker	To analyse the expenditure on the project and determine if it is in line with project costings/ funding	Schemes are subject to Department approval which outlines the overall cost of the scheme. Recoupments are by way of specific forms in accordance with Department guidelines. Agresso FMS is used to track expenditure.
Procurement Records (Tender Documents and Evaluation Reports)	To determine if the project is procurement in line with policies of TCC	Reference Circular Housing 31/2019 and specific requirements contained therein. Public Notice inviting expressions of interest for provision of social housing/turnkey developments.

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

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

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## **Section B - Step 5: Key Evaluation Questions**

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The following section looks at the key evaluation questions for 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?**

The objective was clearly defined in the submission to the Department. Internal Audit is satisfied that the scheme is generally compliant with the requirements of the Public Spending Code.

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

It is the opinion of Internal Audit that Tipperary County Council is collecting relevant data at this stage of the project which would enable future evaluation.

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

- To ensure an adequate audit trail and transparency, following the advertising process, those whose submissions were unsuccessful should be communicated with in writing and a record of same retained on file/in the relevant folder.
- Ensure also from a procurement perspective that aggregate spends for ancillary items are taken into consideration, for example, valuations, advertising and so on,
- Expenditure Tracker – Housing Section are satisfied that all expenditure associate with Turnkey Schemes can be tracked through Agresso FMS.
- As per PSC requirements updated by Infrastructure Guidelines 2023 a Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget and in compliance with the review stage of the Public Spending Code.
- The Ex-Post Evaluation should be completed once sufficient time has elapsed for the benefits and outcomes to materialise. The guidelines state that for projects under €20m this can be done on a representative sample basis.

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### **Section C: In-Depth Check Summary**

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

#### **Summary of In-Depth Check**

The project documentation provides satisfactory assurance of compliance with the requirements of the Public Spending Code. The schemes are also subject to specific requirements of the Department of Housing, Local Government and Heritage as outlined in relevant circulars. There are specific requirements in

respect of funding applications for a Turnkey Proposal which must be by means of Capital Appraisal.

Following in-depth review, Internal Audit has made some recommendations, see step 5 above "What improvements are recommended such that future processes and management are enhanced?"

## Quality Assurance – In Depth Check No. 4

### Section A: Introduction

<b>Programme or Project Information</b>	
<b>Name</b>	Turnkey Housing Development at Wheatfields, Clonmel, Co. Tipperary.
<b>Detail</b>	Delivery of 38 Housing Units
<b>Responsible Body</b>	Tipperary County Council
<b>Current Status</b>	Capital Expenditure Being Incurred
<b>Start Date</b>	2022
<b>End Date</b>	Ongoing - Projected 2024
<b>Overall Cost</b>	€10,081,895



## **Project Description**

This is a turnkey development at Wheatfields, Clonmel, Co. Tipperary which involves the acquisition of 38 units by Tipperary County Council for social housing. Tipperary County Council, as Housing Authority, and as part of its delivery model, optimises a range of housing solutions.

In accordance with "Housing For All", the housing authority sought expressions of interest from Approved Housing Bodies, Private Developers/Building Contractors and land owners who considered themselves capable of delivering social housing units within the County and have serviced lands, housing proposals with planning permission or turnkey developments available.

The basis of the Turnkey Developments is available housing units now or in the relative short-medium term (next 2yrs) to be acquired as a fixed price lump sum, on completion of a development, within an agreed timeframe.

An advert seeking expressions of interest was published on the eTenders website.

The rationale and need for the proposal are outlined in the submission to the Department.

This project consists of the delivery of 38 Housing units in Clonmel Town.

## **Monitoring and Oversight**

All turnkey proposals are subject to specific requirements in order to seek Department approval and submissions are by way of Capital Appraisal. All proposals must contain the following information (Circular Housing 31/2019 Appendix B):

- Evidence of Social Housing Need in the Area
- Copy of the Public Notice inviting turnkey proposals
- Details of the Evaluation Process undertaken
- Drawings of the Proposal (Floor Plans & Site Layout Map indicating clearly the dwellings to be purchased)
- Planning Status of the turnkey proposal
- Sustainable Community Proofing Assessment
- Independent valuation (or QS cost opinion/report, if applicable)

- Cost (completed Form HCA3) and value for Money Evaluation
- Indicative Programme for delivery and phasing (if applicable)
- Local Authority Recommendation

Schemes are subject to public notice process and a team of 3 to 4 experienced people undertake the evaluations of the proposals received.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Tipperary County Council Internal Audit Unit has completed a Programme Logic Model (PLM) for Wheatfields Turnkey Scheme in 2023.

Objective	Inputs	Activities	Outputs	Outcomes
<p>The objective of this proposal is to provide social housing for an identified need in the Clonmel area.</p>	<p>Funding from the Department of Housing Local Government &amp; Heritage.</p> <p>Administrative &amp; technical resources in the Housing Department.</p> <p>Contractor – development of housing units.</p>	<p>Advertisement on e-tenders calling for expressions of interest for the supply of social housing.</p> <p>Receipt and Evaluation of Proposal and appointment of contractor</p> <p>Application for funding to the Department of Housing, Local Government &amp; Heritage.</p> <p>Department approval and the approval of the Chief Executive to proceed.</p>	<p>The delivery of the agreed number of turnkey housing units in Clonmel Town.</p>	<p>The availability of a supply of mixed housing types to meet housing demand in an area where a need was identified.</p>

## Description of Programme Logic Model

### Objectives:

The objective of this proposal is to provide social housing for an identified need in the Clonmel area.

### Inputs:

The primary input to the project is funding from the Department of Housing Local Government & Heritage, in addition to administrative & technical resources and contractor – development of housing units.

### Activities:

- Advertisement on e-tenders calling for expressions of interest for the supply of social housing.
- Receipt and Evaluation of Proposal and appointment of contractor.
- Independent Valuation Report.
- Application for funding to the Department of Housing, Local Government & Heritage.
- Department approval and the approval of the Chief Executive to proceed.

### Outputs:

The delivery of the agreed number of turnkey housing units.

### Outcomes:

The availability of a supply of mixed housing types to meet housing demand in an area where a need was identified.

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

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

July 2022	Advertisement on e tenders seeking provision of social housing units.
October 2022	Submission to the Department of Housing, Local Government & Heritage.
November 2022	Department approval for Turnkey Units approval letter.
February 2023	CE Order – signed
March 2023	Appointment of Contractor

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

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

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Advertisement for Expressions of Interest	Advertisement expressions of interest were placed on e-tenders with a specified closing date as per guidelines
Department Submission	By way of capital appraisal and including specific information in line with Circular Housing 31/2019 Appendix B
Department Approval	Letter outlining Department approval to the scheme
Chief Executive's Order	Confirming approval to proceed following Department approval
Contract	Contract between TCC and Developer for delivery of specified units.
Claim Forms	Claim forms as per Department requirements to drawdown funding

## Section B - Step 4: Data Audit

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Rational for the proposal	To determine the need and benefits of the project.	This forms part of the submission to the Department by way of Capital Appraisal and is available on the Housing Electronic Folder.
Funding Plan	To determine how the project will be funded	The primary funding is provided by the Department of Housing, Local Government & Heritage following approval of submission to the Department.
Expenditure Tracker	To analyse the expenditure on the project and determine if it is in line with project costings/ funding	Schemes are subject to Department approval which outlines the overall cost of the scheme. Recoupments are by way of specific forms in accordance with Department guidelines. Agresso FMS is used to track expenditure.
Procurement Records (Tender Documents and Evaluation Reports)	To determine if the project is procurement in line with policies of TCC	Reference Circular Housing 31/2019 and specific requirements contained therein. Public Notice inviting expressions of interest for provision of social housing/turnkey developments.

### Data Availability and Proposed Next Steps

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

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## Section B - Step 5: Key Evaluation Questions

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

### **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**

This in-depth check has shown that the delivery of the Wheatfields turnkey scheme broadly complies with the standards set out in the Public Spending Code.

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

It is the opinion of Internal Audit that Tipperary County Council is collecting relevant data at this stage of the project which would enable future evaluation.

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

The below are the recommendations following the review of the information provided to Internal Audit:

- To ensure an adequate audit trail and transparency, following the advertising process, those whose submissions were unsuccessful should be communicated with in writing and a record of same retained on file/in the relevant folder.
- Ensure also from a procurement perspective that aggregate spends for ancillary items are taken into consideration, for example, valuations, advertising and so on.
- Expenditure Tracker – Housing Section are satisfied that all expenditure associate with Turnkey Schemes can be tracked through Agresso FMS.

- Any overspend or additional funding requirements are managed efficiently and effectively on the project. Clear defined requirements required at the start of the project/scheme to reduce the risk of additional cost requests.
- As per PSC requirements updated by Infrastructure Guidelines 2023 a Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget and in compliance with the review stage of the Public Spending Code.
- The Ex-Post Evaluation should be completed once sufficient time has elapsed for the benefits and outcomes to materialise.

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### Section C: In-Depth Check Summary

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#### **Conclusion**

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for the delivery of 38 units in the Wheatfields Turnkey Scheme in Clonmel Town.



## Quality Assurance – In Depth Check No.5

### Quality Assurance – In Depth Check

#### Section A: Introduction

<b>Programme or Project Information</b>	
<b>Name</b>	Civic Amenity Sites
<b>Detail</b>	Revenue Expenditure in respect of Civic Amenity Sites
<b>Responsible Body</b>	Tipperary County Council
<b>Current Status</b>	Revenue Expenditure Being Incurred
<b>Start Date</b>	1 <sup>st</sup> January 2023
<b>End Date</b>	31 <sup>st</sup> December 2023
<b>Overall Cost</b>	€1,680,185

## Project Description

Local authorities may provide civic amenity sites where the public can recycle and dispose of household waste. Tipperary County Council operates Civic Amenity Sites in 5 Towns which are open to the public. These are operating in the following towns, Tipperary, Roscrea, Nenagh, Clonmel and Cashel. These are located at the following:

- Donohill Civic Amenity Site
- Roscrea Civic Amenity Site,
- Nenagh Recycling Centre
- Carrigeen Recycling Centre,
- Wallers' Lot Recycling Centre

This programme includes expenditure on the operation and maintenance across all civic amenity sites in Tipperary.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Tipperary County Council Internal Audit Unit has completed a Programme Logic Model (PLM) for Civic Amenity Sites in 2023.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>Tipperary County Council is committed to providing efficient and sustainable recycling services to the residents of Tipperary. Our recycling centre aims to promote environmental responsibility and reduce waste by providing accessible facilities for recycling various materials.</li> </ul>	<ul style="list-style-type: none"> <li>Revenue Budget for 2023</li> <li>Civic amenities infrastructure</li> <li>Staff in the Civic Amenity Site</li> <li>Engineering and Administrative Support from staff in the Environment Section</li> <li>Contractors</li> </ul>	<ul style="list-style-type: none"> <li>Civic Amenity Site operation and management</li> <li>Procurement of contractors</li> </ul>	<ul style="list-style-type: none"> <li>Efficiently and effectively managed Landfill and Civic Amenity Sites</li> <li>Providing accessible, efficient, and sustainable recycling services to the residents of Tipperary</li> </ul>	<ul style="list-style-type: none"> <li>To promote environmental responsibility and contribute to a cleaner, greener future for our county.</li> </ul>

## Description of Programme Logic Model

### Objectives:

The objects of this service area are as follows:

- Promote recycling and waste reduction within the community.
- Ensure convenient access to recycling facilities for residents.
- Minimise environmental impact through proper waste management practices.
- Educate the public on the importance of recycling and proper waste disposal.
- Collaborate with local organisations and businesses to enhance recycling initiatives.
- Ensure all sites are serviced by third party contractors and that no receptacles are left full or overflowing.
- Ensure that we offer competitive rates to people utilising the facility.
- Ensure that no material is sent straight to landfill for our civic amenity sites, all material is sent for processing and recovery.
- Promote reuse of materials and circular economy.

### Inputs:

Hereunder are the main inputs in to the day to day operation of the programme:

- Revenue Budget adopted for 2023.
- Civic Amenities staff.
- Engineering and Administrative Support from staff in the Environment Section.
- Contractors.

### Activities:

- The running and management of the Landfill and Civic Amenity Sites across the county.

### Outputs:

- An efficiently and effectively managed Civic Amenity Sites in accordance with the environmental regulations.

### Outcomes:

- Tipperary County Council is committed to providing accessible, efficient, and sustainable recycling services to the residents of Tipperary. Through collaboration, innovation, and community engagement, we aim to promote environmental responsibility and contribute to a cleaner, greener future for our county.

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

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

<b>Annual Budget</b>	The Budget for Civic Amenity Sites 2023 was agreed at Council meeting held in November 2022.
<b>Annual Expenditure</b>	Expenditure of €1,680,185 incurred during 2023.
<b>Operation of the Landfill</b>	Activities for the operations and management at the site including the review of the procurement procedures used for the appointment of Panda Waste Ltd who were awarded the contract for waste collection from the civic amenity sites
<b>Reporting</b>	Annual Report Annual Service Delivery Plan

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

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The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Civic Amenity Sites work during 2023.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Budget Approval 2023	Annual TCC Budget Provision
Civic Amenities Operational Practices	Operational Procedures
Agresso Financial Management Reports	Details of expenditure and budgets on Civic Amenity Sites Codes for 2023

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**Section B - Step 4: Data Audit**

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The following section details the data audit that was carried out regarding Civic Amenity Site operations in 2023. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Financial	Expenditure recording	Yes, on Agresso, performance efficiencies metrics also available
Service Delivery Plan 2023	This plan outlines the priorities and plan for the civic amenity sites for 2023	Yes
Procedure Policy and documentation	To ensure that procurement procedures are followed	Yes

**Data Availability and Proposed Next Steps**

The data requirements listed above are available from the Environment Section, Corporate Services, and the Agresso Financial Management System.

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## Section B - Step 5: Key Evaluation Questions

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

### **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**

This in-depth check has shown that the operation and management of the civic amenities sites complies with the standards set out in the Public Spending Code.

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

The necessary data and information are available from files, data and systems held in the Environment Section, and the Agresso Financial Management System to monitor operation of Civic Amenity Site.

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

There are no recommendations following the review of the information provided to Internal Audit.

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## Section C: In-Depth Check Summary

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### **Conclusion**

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for the Civic Amenity Sites in 2023.



**Comhairle Contae Thiobraid Árann**  
Tipperary County Council

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Civic Offices,  
Limerick Road,  
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**Expenditure being Considered - Greater than €0.5m (Capital and Current)**

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant )	Capital Expenditure Amount in Reference Year (Grant )	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
<b>HOUSING</b>		€ -	€ -	€ -		€ -	
<b>A01</b>	Maintenance/Improvement of LA Housing U	€ 762,127					
<b>A06</b>	Support to Housing Capital Prog.	€ 524,808					
<b>A07</b>	RAS and Leasing Programme	€ 5,827,952					
Housing Capital Project A		7 € -	€ -	€ -	2024	€ 1,008,150	
Housing Capital Project B		12 € -	€ -	€ -	2024	€ 2,100,000	
Housing Capital Project C		13 € -	€ -	€ -	2024	€ 2,889,930	
Housing Capital Project D		4 € -	€ -	€ -	2024	€ 976,922	
Housing Capital Project E		14 € -	€ -	€ -	2024	€ 3,500,000	
Housing Capital Project F		22 € -	€ -	€ -	2024	€ 4,890,650	
Housing Capital Project G		21 € -	€ -	€ -	2025	€ 4,668,348	
Housing Capital Project H		10 € -	€ -	€ -	2025	€ 2,223,023	
Housing Capital Project I		16 € -	€ -	€ -	2025	€ 3,556,836	
Housing Capital Project J		10 € -	€ -	€ -	2025	€ 2,223,023	
Housing Capital Project K		8 € -	€ -	€ -	2024	€ 1,902,195	
<b>ROADS</b>							
<b>B03</b>	Regional Road - Maintenance and Improven	€ 1,536,025					
CFRAM Golden	OPW	€ -	€ -	€ -	2030	€ 970,000	
CFRAM Nenagh	OPW	€ -	€ -	€ -	2030	€ 610,000	
N24 Moangarriff to Twomilebridge Pavement and Traffic Calming	Roads Capital Project	€ -	€ -	€ -	2025	€ 2,500,000	
<b>WATER SERVICES</b>							
<b>C08</b>	Local Authority Water and Sanitary Services	€ 3,769,011	€ -	€ -		€ -	
<b>DEVELOPMENT INCENTIVES &amp; CONTROL</b>							
<b>D06</b>	Community and Enterprise Function	€ 2,442,786					
EXTENSION RE ALPHA-QUESTUM PH2 BALLINGARRANE	infrastructure, utilities, services on phase 2		€ -	€ -	Q2 2027 expected finish time	€ 1,000,000	
LIGHT ENGINEERING UNITS-QUESTUM PH2 BALLINGARRANE	infrastructure, utilities, services on phase 2		€ -	€ -	Q2 2027 expected finish time	€ 1,000,000	
Roscrea Skateboard Park	Utilise existing amenity area adjacent to playground to install a new skate park for the town		€ -	€ -	Part 8 planning complete Q3 2024	€ 1,000,000	
Reimaging and Regenerating Gantly Street towards an Age Friendly Neighbourhood for Roscrea	Public realm improvements, upgrade of utilities infrastructure and realignment of Gantly Road to provide improved pedestrian and cycling infrastructure and for land activation purposes.		€ -	€ -	Detailed Design to commence in Q2 2024 with Construction to commence in Q3 2025	€ 5,639,145	
Development of Cashel Town Park	Bishops walk Project, gravel paths, grass areas, boardwalk, furniture and landscaping, stone walls and fencing	€ -	€ -	€ -	2025	€ 550,000	
Suir Blueway (ORIS Funding) Clonmel Borough District	Widening of the Blueway, Clonmel BD area, ORIS funding	€ -	€ -	€ -	Aug-24	€ 500,000	
Clonmel Flights of Discovery - Bridge	Suir Island Bridge	€ -	€ -	€ -	5 years	€ 20,000,000	Part of Clonmel 2030 Transformational Regeneration
Kickham Barracks Regeneration - Phase 3 - The Cultural Quarter	Restoration of Military Chapel and adjacent buildings	€ -	€ 318		3 years	€ 7,000,000	Part of Clonmel 2030 Transformational Regeneration

Clonmel Public Realm Enhancement	Public realm enhancement to the Primary Retail Area and adjacent streets	€ -	€ 264,410	€ -	5 years	€ 20,590,082	Part of Clonmel 2030 Transformational Regeneration
Measure 3 Carrick on Suir Blueway Widening	Widening of aprox. 3.0 km of narrow sections and signage upgrades of Clonmel to Carrick on Suir Blueway via ORIS funding	€ -	€ -	€ -	2025	€ 550,000	
Rialto Business and Enterprise Hub Nenagh	Rialto Business and Enterprise Hub	€ -	€ -	€ -	Dec-26	€ 9,933,408	
Revitalising Nenagh's Historic & Cultural Quarter	Tourism growth initiatives and public realm works	€ -	€ -	€ -	Q1 2025 to Q2 2027	€ 9,985,521	
Tipperary Town - Social, community and heritage led regeneration of Dan Breen House and Tipperary Courthouse and Bridewell	Refurbishment and Reuse of Dan Breen House and Tipperary Courthouse	€ -	€ -	€ -	Q1 2025 to Q2 2026	€ 9,974,202	
Goldcrop & Stable Lane Regeneration	Site Activation Works and development of new car park	€ -	€ 19,151	€ -	Q1 2025 to Q3 2026	€ 3,653,145	
Thurles Sports Hub	Stage I approval from Dept. LIT campus	€ -	€ -	€ -	3 years 2026	€ 1,500,000	stage 1, stage 2 will be a larger scale project
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
<b>ENVIRONMENTAL SERVICES</b>							
E11	Operation of Fire Service	€ 1,967,917					
E14	Agency & Recoupable Services	€ 14,784,424					
Environmental Works Landfill A - Carrownreddy, Tipperary Town Landfill (S22-02565)	Restoration of Historic Closed Landfill (5120016C)	€ -	€ 13,688		Application for planning and CPO submitted to ABP 2023. Construction 2025.	€ 2,983,376	
Restoration of Historic Closed Landfill Connawarries, Carrick On Suir (S22-02564)	Restoration of Historic Closed Landfill (5120021C)	€ -	€ 16,948		Statutory application to EPA in 2024 for CoA, then planning to ABP (possibly) 2025. Construction during or after 2025. - On hold pending landowner agreement	€ 3,898,730	
Restoration of Historic Closed Landfill Coole, Knocklofty (S22-02634)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Statutory application with EPA in 2022 for CoA	€ 3,729,220	Submitted application to EPA for Certificate of Authorisation (CoA)
Restoration of Historic Closed Landfill Convent Cross, Dundrum (S22-02630)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Statutory application with EPA in 2021 for CoA	€ 1,864,610	Submitted application to EPA for Certificate of Authorisation (CoA)
Restoration of Historic Closed Landfill Moanearla, Thurles (S22-02549)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Statutory application with EPA in 2021 for CoA	€ 4,008,912	Submitted application to EPA for Certificate of Authorisation (CoA)

Restoration of Historic Closed Landfill Britta Rd, Thurles (S22-02512)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Statutory application with EPA in 2021 for CoA	€ 5,000,545	Submitted application to EPA for Certificate of Authorisation (CoA)
Restoration of Historic Closed Landfill Kilsheelan, Clonmel (S22-02627)	Restoration of Historic Closed Landfill (n/a)	€ -	€ -	€ -	Statutory application with EPA in 2013 for CoA	€ 1,118,766	Awaiting decision from EPA on CoA application
Restoration of Historic Closed Landfill Caher Abbey, Cahir (S22-02557)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Prepare statutory application for submission to EPA in 2024 for CoA	€ 1,398,458	Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill Deansgrove, Cashel (S22-02638)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Prepare statutory application for submission to EPA in 2024 for CoA - On hold pending landowner agreement	€ 1,211,997	Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill Killeigh, Cahir (S22-02636)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Prepare statutory application for submission to EPA in 2024 for CoA	€ 745,844	Site area doubled following resistivity survey Jan. 2023 Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill Killtilane, Templemore (S22-02515)	Restoration of Historic Closed Landfill	€ -	€ -	€ -	Prepare statutory application for submission to EPA in 2024 for CoA	€ 1,678,149	Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill: Bawn, Nenagh (S22-02543)	Restoration of Historic Closed Landfill	€ -	€ -	€ -		€ 805,173	Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill: Cooleen, Silvermines (S22-02545)	Restoration of Historic Closed Landfill	€ -	€ -	€ -		€ 550,908	Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill: Glencrue, Portroe (S22-02542)	Restoration of Historic Closed Landfill	€ -	€ -	€ -		€ 1,864,610	Projected lifetime expenditure is exclusive of VAT.
Restoration of Historic Closed Landfill: Rathnaleen North, Nenagh (S22-02544)	Restoration of Historic Closed Landfill	€ -	€ -	€ -		€ 1,559,492	Projected lifetime expenditure is exclusive of VAT.
Roscrea Fire Station	Extension to Station	€ -	€ -	€ -	3 years	€ 900,000	
<b>RECREATION &amp; AMENITY</b>							
Nenagh Town Park Extension	Nenagh Town Park Extension	€ -	€ -	€ -	2027	Projected Lifetime Cost not yet finalised	
New Library for Clonmel	New Library to be built in Clonmel Town		€ 12,079		4 years	€ 11,200,000	
<b>Totals</b>		<b>€ 31,615,050</b>	<b>€ 326,595</b>	<b>€ -</b>		<b>€ 171,413,370</b>	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>HOUSING</b>								
A01 - Maintenance & Improvement of LA Housing Units		€ 13,723,228						
A02 - Housing Assessment, Allocation and Transfer		€ 1,213,659						
A03 - Housing Rent and Tenant Purchase Administration		€ 1,456,182						
A04 - Housing Community Development Support		€ 1,039,699						
A05 - Administration of Homeless Service		€ 1,254,056						
A06 - Support to Housing Capital Prog.		€ 2,297,026						
A07 - RAS and Leasing Programme		€ 16,262,988						
A08 - Housing Loans		€ 875,774						
A09 - Housing Grants		€ 5,192,336						
A12 - HAP PROGRAMME		€ 970,560						
TIPPERARY(MIDLANDS) ENERGY RETRO FIT LA HSES-PILOT		€ -	€ 59,634	€ -	2026	€ 1,703,614	€ 1,711,400	Ongoing energy retrofit
ENERGY EFFICIENCY/RETRO FIT LA HSES 2021-PHASE1&2		€ -	€ 3,791,827	€ -	2026	€ 5,749,705	€ 8,388,145	
STL4 LAND AQUISITION AT GLENCONNOR CLONMEL		€ -	€ 33,216	€ -	2025	€ 3,563,816	€ 3,563,816	Land acquisition
LAND PURCH GORTLANDROE NENAGH .92 HECTARES- 2023		€ -	€ 502,613	€ -	2025	€ 502,613	€ 502,613	
Construct 10 Houses GLENCARRICK ROSCREA 2017		€ -	€ 704,641	€ -	2024	€ 938,845	€ 1,680,000	
Construct 11 Houses MULKEAR VIEW NEWPORT 2017		€ -	€ 83,071	€ -	2024	€ 2,267,809	€ 2,472,512	
Construct 28 Houses MILL ROAD THURLES 2017		€ -	€ 29,541	€ -	2024	€ 7,173,876	€ 7,342,904	
Construct 15 Houses BORRISOKANE 2017		€ -	€ 18,766	€ -	2024	€ 4,091,668	€ 4,142,284	
Construct 28 Houses KNOCKANRAWLEY TIPPTOWN 2017		€ -	€ 183,040	€ -	2024	€ 7,091,361	€ 7,091,361	
Construct 10 Houses ABBEY STREET CAHIR 2018		€ -	€ 233,981	€ -	2024	€ 2,209,238	€ 2,304,085	
Construction 14 NEW Houses PORTROE 2018		€ -	€ 1,038,389	€ -	2024	€ 3,878,388	€ 7,171,547	
Construction 12 Houses CORMACK DRIVE NENAGH 2018		€ -	€ 133,499	€ -	2024	€ 2,732,170	€ 2,732,814	
Construct 10 Houses AT TEMPLETUOHY 2018		€ -	€ 15,470	€ -	2024	€ 2,238,875	€ 2,317,376	
TURNKEY DEV-13 UNITS MA CHAOIN TEMPLEMORE 2019		€ -	€ 553,500	€ -	2024	€ 824,431	€ 2,759,100	
Construct 8 Houses DONOHILL 2019		€ -	€ 1,336,773	€ -	2024	€ 2,212,067	€ 2,662,355	
Construct 22 Houses TWO MILE BORRIS THURLES 2019		€ -	€ 604,560	€ -	2024	€ 5,968,995	€ 6,313,649	
Construct 14 Houses BANSHA 2019		€ -	€ 922,605	€ -	2024	€ 3,837,504	€ 3,917,095	
Construct 10 Houses KILLAGHY CRES MULLINAHONE 2019		€ -	€ 359,638	€ -	2024	€ 2,809,216	€ 2,890,902	
Construct 14 Houses BALLYCLERIHAN CLONMEL 2019		€ -	€ 1,974,345	€ -	2024	€ 3,369,627	€ 4,417,340	
Construct 4 Houses LACHTACARN ARDCRONEY 2019		€ -	€ 506,257	€ -	2024	€ 1,208,702	€ 1,242,335	
Construct 9 Houses ARD ALAINN MOYNE 2020		€ -	€ 639,663	€ -	2024	€ 2,227,505	€ 2,613,952	
Construct 9 Houses BOHERCLOUGH ST CASHEL 2020		€ -	€ 2,047,764	€ -	2024	€ 2,823,409	€ 3,472,323	
PARTV PURCHASE-8 UNITS GLENCONNOR CLONMEL 2020		€ -	€ -	€ -	2024	€ 1,800,000	€ 1,800,000	
TURNKEY DEV-23 UNITS GLENCONNOR CLONMEL 2020		€ -	€ 1,126,865	€ -	2024	€ 6,151,865	€ 6,151,865	
Construct 10 HSES COILL AN CHAISLEAIN NENAGH 2021		€ -	€ 1,435,739	€ -	2024	€ 2,120,022	€ 2,298,200	included as Woodview nenagh in 2022
Construct 43 Houses MOUNTAIN VIEW CAHIR 2021		€ -	€ 319,082	€ -	2024	€ 582,959	€ 15,854,303	
TURNKEY 9 UNIT/PARTV 1-ARD NA SIDHE CLONMEL 2022		€ -	€ 2,533,479	€ -	2024	€ 2,533,479	€ 2,589,012	
PARTV PURCH-3 UNITS ROS NA GREINE ARDFINNAN 2022		€ -	€ 5,227	€ -	2024	€ 584,227	€ 584,227	
PARTV PURCH-2 UNITS LEIGHTON MANOR TWO MILE BORRIS		€ -	€ 4,983	€ -	2024	€ 611,363	€ 611,363	
TURNKEYDEV-13 SOCIAL/1 PTV-CLOGHEEN RD ARDFINNAN22		€ -	€ 4,082,080	€ -	2024	€ 4,082,080	€ 4,181,002	
TURNKEY 20 UNIT/PARTV 2 UNIT CARRICKBEG CARRICK-22		€ -	€ 2,366,428	€ -	2024	€ 2,366,428	€ 5,995,118	
Purchase-4 Houses AN GRIANAN KILLENAULE 2022		€ -	€ 5,727	€ -	2024	€ 756,927	€ 783,000	
Purchase-8 Houses DUN UISCE CAHIR 2022		€ -	€ 8,446	€ -	2024	€ 2,004,446	€ 2,050,000	
TURNKEY DEV-8 UNITS GLENCREE NEWPORT 2023		€ -	€ 2,355,244	€ -	2024	€ 2,355,244	€ 2,382,400	
TURNKEY DEV-16 UNITS SEANLINE FETHARD 2023		€ -	€ 4,017,076	€ -	2024	€ 4,017,076	€ 4,123,912	
THURLES LIONS TRUST 19 UNITS STANWIX VILLAGE CAS		€ -	€ 176,416	€ -	2024	€ 3,633,057	€ 4,133,191	
TUATH HOUSING ASSO-13 UNITS KICKHAM ST CARRICK-CAS		€ -	€ 185,697	€ -	2025	€ 2,967,719	€ 3,129,439	

FOCUS - 6 UNITS IRISH HOUSE 63-64 MAIN ST TIPPTOWN		€	-	€	1,332,715	€	-	2024	€	1,332,715	€	1,387,439
UPGRADE HUT & 4 BAYS TO HSES-PARKMORE HALTING SITE		€	-	€	470,349	€	-	2024	€	772,993	€	1,053,033
CIVIC OFFICES EMMET ST CLONMEL-UPGRADE WKS 2018-19		€	-	€	221	€	-	2024	€	619,760	€	700,000
TURNKEY DEV-41 UNITS PRIOR PARK CLONMEL 2019		€	-	€	-	€	-	2024	€	2,187,559	€	9,567,600
TURNKEY DEV-3 UNITS IVOWEN KILSHEELAN 2022		€	-	€	-	€	-	2024	€	644,879	€	650,879
Glenconnor (9) Cluid AHB		€	-	€	-	€	-	2024	€	1,802,878	€	2,100,468
PARTV PURCHASE-4 UNITS WHEATFIELDS CLONMEL 2023	4	€	-	€	-	€	-	2024	€	-	€	1,034,785
TURNKEY DEV-34 UNITS WHEATFIELDS CLONMEL 2023	34	€	-	€	984,500	€	-	2024	€	984,500	€	9,047,110
Grove St., Roscrea (9)	Site cost & 9 houses	€	-	€	2,549	€	-	2026	€	136,667	€	2,633,151
Construct 10 HOUSES ASHBURY ROSCREA 2022	10 social homes	€	-	€	21,787	€	-	2024	€	60,179	€	2,463,171
Construct 5 HOUSES KILCOOLEY WAY 2017	5	€	-	€	34,879	€	-	2024	€	1,125,243	€	1,154,643
Construct 3 HOUSES FR MATTHEW STREET TIPPTOWN 2020	3	€	-	€	2,439	€	-	2024	€	83,915	€	1,275,559
<b>ROADS</b>												
B01 - NP Road - Maintenance and Improvement		€	833,346									
B02 - NS Road - Maintenance and Improvement		€	1,334,357									
B03 - Regional Road - Maintenance and Improvement		€	16,718,710									
B04 - Local Road - Maintenance and Improvement		€	35,352,842									
B05 - Public Lighting		€	2,635,696									
B07 - Road Safety Engineering Improvement		€	589,875									
B09 - Car Parking		€	2,349,465									
B10 - Support to Roads Capital Prog		€	2,971,636									
B11 - Agency & Recoupable Services		€	982,864									
AT R639 Cahir Road, Cashel	Active Travel Project	€	-	€	1,119,415	€	-	2024	€	1,164,934	€	1,200,000
AT R445 Roscrea - Pedestrian and Cycle Scheme	Active Travel Project	€	-	€	829,862	€	-	2024	€	878,156	€	900,000
AT Clairin Footbridge	Active Travel Project	€	-	€	49,479	€	-	2024	€	123,919	€	700,000
AT R688 Cashel Road Clonmel	Active Travel Project	€	-	€	54,072	€	-	2026	€	84,925	€	2,000,000
AT Cahir Road to Convent Road Active Travel scheme, Clonmel	Active Travel Project	€	-	€	44,214	€	-	2027	€	97,319	€	1,200,000
AT Gaelscoil Chluain Meala, SRTS	Active Travel Project	€	-	€	48,350	€	-	2025	€	95,535	€	1,400,000
AT Castlemeadows Active Travel Scheme Thurles	Active Travel Project	€	-	€	12,718	€	-	2027	€	46,278	€	798,562
AT SRTS (R1) Loreto Secondary School, Clonmel	Active Travel Project	€	-	€	31,319	€	-	2026	€	38,562	€	885,956
AT Nenagh Urban Greenway	Active Travel Project	€	-	€	153,374	€	-	2028	€	352,660	€	2,070,000
AT Davis Road Active Travel Scheme Clonme	Active Travel Project	€	-	€	26,698	€	-	2028	€	73,834	€	5,000,000
Old Bridge to Suir Blueway Link	Active Travel Project	€	-	€	20,194	€	-	2028	€	34,353	€	1,100,000
AT N24 Cycle Scheme	Active Travel Project	€	-	€	15,262	€	-	2050	€	78,386	€	5,000,000
AT Schools & Third Level Linkage Thurles Town	Active Travel Project	€	-	€	78,685	€	-	2050	€	229,505	€	9,000,000
Birdhill Active Travel Scheme	Active Travel Project	€	-	€	90,642	€	-	2028	€	219,792	€	2,120,000
Active Travel Connectivity, Supervalu Junction, Cahir	Active Travel Project	€	-	€	26,568	€	-	2027	€	67,336	€	970,768
Quarry Lane - Cullenagh (R494) Active Travel Scheme	Active Travel Project	€	-	€	68,194	€	-	2028	€	82,373	€	1,851,779
Newtown - Active Travel Connectivity Scheme	Active Travel Project	€	-	€	14,268	€	-	2026	€	14,268	€	735,000
Ardfinnan Bridge	Active Travel Project	€	-	€	-	€	-	2029	€	87,538	€	5,000,000
Suir Blueway - Gas House Br. - Suir Island, Clonmel	Greenway	€	-	€	297,471	€	-	2027	€	503,926	€	663,636
Cashel to Cahir G/w - Cashel to Cahir Town	Greenway	€	-	€	15,825	€	-	2032	€	26,627	€	23,000,000
Lough Derg G/w - Ballina to Dromineer	Greenway	€	-	€	71,404	€	-	2035	€	170,131	€	28,000,000
Suir Blueway - Marlfield to Cahir - Marlfield Village to Swiss Cottages	Greenway	€	-	€	35,771	€	-	2033	€	77,823	€	20,000,000
Suir Blueway - Waterford G/w Link - Carrick on Suir to Kilmeaden	Greenway	€	-	€	28,228	€	-	2034	€	107,407	€	24,000,000
Marlfield to Clonmel	Greenway	€	-	€	101,406	€	-	2029	€	143,383	€	6,000,000
Machinery Yard/Civic Amenity site upgrade Nenagh		€	-	€	27,675	€	-	2025	€	126,949	€	4,000,000
Public Lighting Energy Efficiency Project	LED retrofit proposal	€	-	€	924,472	€	-	2025	€	1,208,053	€	8,390,000
N65 Carrigahorig Village Pavement Scheme	Roads Capital project	€	-	€	112,291	€	-	2026	€	138,422	€	1,000,000
N65 Carrigahorig to Balleiragh Bridge Strengthening	Roads Capital project	€	-	€	-	€	-	2027	€	61,971	€	5,000,000
Nenagh Traffic Management Plan	Traffic Management Plan Impleme	€	-	€	240,932	€	-	2024	€	1,409,213	€	2,000,000
N52 Borrisokane Streets	Roads Capital project	€	-	€	22,228	€	-	2024	€	5,571,193	€	5,700,000



N74 Ballyhusty Realignment	Roads Capital project	€ -	€ 857,048	€ -	2024	€ 3,563,264	€ 3,800,000	
R498 Road Realignment at Latteragh	Roads Capital project	€ 442,872	€ -	€ -	2027	€ 1,292,030	€ 27,000,000	B032805E-changed to capital code in 2024
N24 Tipp Town Main St incl Fr Mathew St	Roads Capital project	€ -	€ 161,814	€ -	2026	€ 818,521	€ 3,500,000	
NS HD15 MAINST Tipptown N74 Fr Matthew St Tipptown	Roads Capital project	€ -	€ 777		2026	€ 777	€ 2,500,000	
Slievenamon Road (Phase 2)	Roads Capital project	€ -	€ 1,021	€ -	2026	€ 179,476	€ 3,200,000	
N24 Carrick on Suir	Roads Capital project	€ -	€ 5,822,827	€ -	2025	€ 6,921,578	€ 9,000,000	
N76 Grangemockler	Roads Capital project	€ -	€ 169,485	€ -	2024	€ 1,231,530	€ 3,000,000	
NS HD 15 N76 Grangemockler Village	Roads Capital Project	€ -	€ 1,024,658	€ -	2024	€ 1,034,657	€ 1,100,000	
N24 Cahir to Limerick Junction	Roads Capital project N24/M24	€ -	€ 2,428,977	€ -	2028	€ 5,224,055	€ 10,000,000	
NP HD15 HD17 N24 Carrick Pavement & Safety RSIS	Roads Capital project	€ -	€ 1,947,276	€ -	2025	€ 2,447,276	€ 3,000,000	
N75 Liberty Square to Anner Hotel	Roads Capital Project	€ -	€ 17,023	€ -	2025	€ 17,023	€ 800,000	
N74 Golden to Knockroe	Roads Capital Project	€ -	€ 979,120	€ -	2024	€ 979,120	€ 1,000,000	
N24 Knockagh roundabout approach	Roads Capital Project	€ -	€ 10,672	€ -	2025	€ 19,811	€ 2,500,000	
SG R503/R497 Kilcommon Junction Improvement	Nenagh MD	€ 749,509	€ -	€ -	2024	€ 749,509	€ 749,509	
CFRAM Killaloe/Ballina	OPW	€ -	€ 71,272	€ -	2030	€ 204,058	€ 500,000	
Marfield Lake and Catchment Area	OPW	€ 116,649	€ -	€ -	2030	€ 440,936	€ 500,000	
Nenagh Active Travel	R445 to Lisbunny estate	€ -	€ 7,319	€ -	Dec-25	€ 22,803	€ 1,113,000	Cycleway in Nenagh - Active Travel
<b>WATER SERVICES</b>								
C01 - Water Supply		€ 9,269,233						
C02 - Waste Water Treatment		€ 3,066,159						
C05 - Admin of Group and Private Installations		€ 1,308,318	€ -	€ -		€ -	€ -	
C06 - Support to Water Capital Programme		€ 999,136	€ -	€ -		€ -	€ -	
<b>DEVELOPMENT INCENTIVES &amp; CONTROL</b>								
D01 - Forward Planning		€ 1,519,899						
D02 - Development Management		€ 2,081,354						
D03 - Enforcement		€ 1,147,045						
D05 - Tourism Development and Promotion		€ 796,565						
D06 - Community and Enterprise Function		€ 6,397,134						
D07 - Unfinished Housing Estates		€ 520,947						
D09 - Economic Development and Promotion		€ 8,550,580						
D10 - Property Management		€ 844,772						
D11 - Heritage and Conservation Services		€ 1,093,726						
Purchase of former Engineering building in Lisheen			€ 1,001,769				€ 1,002,199	
Purchase of 10 acres behind Engineering building in Lisheen			€ 631,968				€ 757,381	
Stereame Housing	Stereame Housing	€ -	€ 27,435	€ -	Dec-27	€ 1,118,053	€ 1,250,000	
Lisbunny Industrial Estate	Lisbunny Industrial Estate	€ -	€ 44,050	€ -	Dec-27	€ 676,315	€ 1,126,315	
Thurles Market Quarter	Provide a designated market space in the town centre for local food and craft producers, artists and performers; Develop a café for public use	€ -	€ 288,584	€ -	Complete in Q3 2025	€ 315,130	€ 3,825,700	
Liberty Square Phase 2	Development of extensive public realm works on Liberty Square	€ -	€ 100,347	€ -	Complete in Q4 2026	€ 141,258	€ 7,034,250	
Tipperary Hills Improvement Works	Regeneration and delivery of a fully	€ -	€ 478,436	€ -	Complete by end Apr	€ 494,119	€ 572,340	Tipperary Hills project will be complete April, 2024
Precinct 3 Advanced Building Solution Ballingarrane	Architect Led Design team for Stag	€ -	€ 409,900	€ -	Q4 2023 expected fir	€ 428,785	€ 861,000	

Rialto Digital & Enterprise Hub	Rialto Digital & Enterprise Hub RRDF Cat 2	€ -	€ 283,131	€ -	Jun-24	€ 437,604	€ 1,511,059	Planning and Design Only
Nenagh Historical and Cultural Quarter	Historical and Cultural Quarter RRDF Cat 2	€ -	€ 334,777	€ -	Apr-24	€ 803,379	€ 957,787	Planning and Design Only
URDF Nenagh Sustainable Energy Centre	URDF Nenagh Sustainable Energy Centre (SECOE)	€ -	€ 38,534	€ -	Mar-31	€ 144,042	€ 12,700,000	
Carrick-on-Suir Regeneration Plan "A Journey from the Suir Blueway to the Ormond Castle Quarter"	Public realm enhancements in the town centre, development of a Digital Hub, regeneration of Ormond Castle Quarter and Suir Blueway linkages RRDF funding	€ -	€ 92,383		3 Years	€ 841,554	€17,989,387	Phase 1 of 5-phase project commenced November 2023; to be completed Q.2_2024. Phases 2 & 3 at tender stage Q.3_2023
Kickham Barracks Phase 1	Development of a car park, public realm improvements and civic plaza.	€ -	€ 35,974	€ -	Project substantially completed in December, 2022. Snagging in progress.	€11,534,129	€ 11,808,325	
Clonmel Regional Sports Hub	Construct a new sports facility, playground, MUGA and skatepark.	€ -	€1,532,266	€ -	Project substantially completed in February, 2023. Snagging in progress.	€6,009,600	€ 8,331,330	
Tipperary Town Revitalisation River Ara Walkway and Market Yard	Develop walkway along the River Ara and install pedestrian bridge and redevelopment of the Market Yard	€ -	€ 187,030.94	€ -	Snags to be completed and final payment to be made in May 2024	1,358,304.94	€ 1,410,029	
Activating Cahir's Town centre Regeneration Strategy	Cahir town centre regeneration including parking. Extensive public realm enhancements, development of a new car park, provision of a business centre, refurbishment of The Granary for	0	€ 69,462	€ -	Complete end 2026	€ 69,462	€ 14,894,686	
Cashel Public Realm & Signage Strategy	Extensive public realm enhancements and development of a signage strategy for the town	€ -	€ -	€ -	Complete end Q1 2024	€ 274,783	€ 666,666	Costs approved relate to Stage (i) &(ii) only. A future funding application will be made to deliver Stages (iii) to (v)
Refurbishment and re-purposing of Dan Breen House for Tipperary Youth and Further Education Training Centre - Design Stage	Refurbishment and re-purposing of Dan Breen House for Tipperary Youth and Further Education Training Centre	€ -	€ 121,851	€ -	Complete end Q1 2024	€ 148,876	€ 515,000	Costs approved relate to Stage (i) &(ii) only. A future funding application will be made to deliver Stages (iii) to (v)
Templemore Town Hall Cultural and Enterprise Centre with Civic Plaza	Re-development of former Town Hall for cultural and enterprise uses with public realm enhancement works	€ -	€ 704,181	€ -	Complete in Q3 2024	€ 949,790	€ 4,014,746	
<b>ENVIRONMENTAL SERVICES</b>								
E01 - Landfill Operation and Aftercare		€ 4,045,513						
E02 - Recovery & Recycling Facilities Operations		€ 2,109,134						
E05 - Litter Management		€ 1,471,402						
E06 - Street Cleaning		€ 2,211,159						
E07 - Waste Regulations, Monitoring and Enforcement		€ 551,349						
E09 - Maintenance of Burial Grounds		€ 1,892,314						
E10 - Safety of Structures and Places		€ 765,100						





Re-Development of Clonmel Civic Offices	TCC propose to reconfigure their offices in Clonmel to facilitate the following: •Relocation of offices (Motor Tax to the Old Town Hall, Housing to the Motor Tax offices, Roads to		€ 2,456,221	€ -	2022-2024	€ 2,575,095	€ 2,900,000	Capital Code 8830062C - Reconfig Civic Offices, Emmet Street, Clonmel
		€ -	€ -	€ -		€ -	€ -	
<b>Totals</b>		<b>€ 217,228,823</b>	<b>€ 67,800,348</b>	<b>€ -</b>		<b>€ 192,658,711</b>	<b>€ 527,646,383</b>	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Amount in Reference Year (Grant)	me Completion Date	Final Outturn Expenditure	Explanatory Notes
<b>HOUSING</b>							
TURNKEY DEV-14 UNITS HAZEL CLOSE CARRICK 2021		€ -	€ -	€ -	2023	€ 3,153,891	
PURCH TURNKEY DEV-14 HOUSES AN GRIANAN KILLENAULE		€ -	€ -	€ -	2023	€ 2,351,895	
AFFORDABLE SCHEME-CASTLEWOOD NENAGH		€ -	€ -	€ -	2023	€ 1,414,136	
PHASE2 GLENCONNOR CLONMEL-CONSTRUCT 26 HOUSES 2016		€ -	€ 74,524	€ -	2024	€ 6,200,383	6200383 total budget and spend final exp in Dec 2023
<b>ROADS</b>							
AT Bowes Corner Junction Improvement Scheme	Active Travel Project	€ -	€ 257,618	€ -	2023	€ 589,308	Complete
N62 Kilnoe (M8) to Thurles Road South	Roads Capital Project	€ -	€ 139,907	€ -	2023	€ 2,110,737	Complete
Pavement Strengthening Tipp Town-Davitt St	Roads Capital project	€ -	€ -	€ -	2023	€ 3,362,275	Complete
N24 CIRR Safety Barrier	Roads Capital project	€ -	€ 601,282	€ -	2023	€ 797,158	Complete
PMI TCC Works N24 Tipp Town Main St Pavement	TCC MD/Roads Capital projec	€ -	€ 535,290	€ -	2023	€ 535,290	Complete
<b>WATER SERVICES</b>							
<b>DEVELOPMENT INCENTIVES &amp; CONTROL</b>							
Liberty Square Phase 1	Development of a car park off Liberty Square and extensive public realm works on Liberty Square	€ -	€ 1,102,651	€ -	Completed in August 2023	€ 8,593,530	Phase 1 complete, budget remaining from Phase 1 will go towards Phase 2, Additional money will be required to complete Phase 2, liaising with the Department
Fethard Town Park	Development of Town Park focusing on community facilities to improve health and wellbeing	€ -	€ 888,866	€ -	Q2 2023	€ 3,137,927	Completed Official Opening took place 18 June 2023
A Pathway to the Regeneration of Cahir Town Centre: Re-establishing the Historic Square as the Living-Working Quarter	Design Stage - A plan to provide a dynamic town centre Square with a focus on pedestrian priority and civic space; redevelopment of Market House as a flagship Business	€ -	€ 59,491.98	€ -	Dec-23	€ 983,958.00	Project Complete
<b>ENVIRONMENTAL SERVICES</b>							
		€ -	€ -	€ -		€ -	
<b>RECREATION &amp; AMENITY</b>							
		€ -	€ -	€ -		€ -	
<b>AGRI, EDUCATION, HEALTH &amp; WELFARE</b>							
		€ -	€ -	€ -		€ -	
<b>MISCELLANEOUS SERVICES</b>							
		€ -	€ -	€ -		€ -	
<b>Totals</b>		€ -	€ 3,659,630	€ -		€ 33,230,487	€ -