

Public Spending Code Quality Assurance Report 2021

Cork County Council



Comhairle Contae Chorcaí
Cork County Council

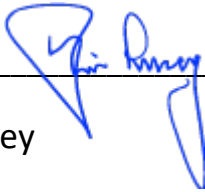
For submission to the National Oversight and Audit Commission in compliance with
the Public Spending Code

Certification

The Annual Quality Assurance Report reflects Cork County Council's assessment of its Public Spending Code compliance based on the best available financial, organisational and performance related information relating to the organisation's various areas of responsibility.

Signature of Accounting Officer:

Date:



31st May 2022

Tim Lucey

Chief Executive

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Appendix 1: Inventory of projects and programmes above €0.5m

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1. Introduction

Cork County Council has completed this Quality Assurance Report as part of its on-going Public Spending Code compliance.

The Public Spending Code aims to ensure that the state achieves value for money in the use of all public funds. This Quality Assurance Report gauges whether Cork County Council meets these aims.

This Quality Assurance process contains 5 steps:

1. An inventory of projects/programmes at the different stages of the Project Life Cycle.
2. Online publication of procurement information relative to projects in excess of 10 million euro. Specifically those in progress or completed in the year under review.
3. Complete checklists relative to different capital and current expenditure programs stages.
4. In-depth check on a number of projects/programmes.
5. Summary Report.

2. Expenditure Analysis

2.1 Project/Programme Inventory

This section details the inventory drawn up by Cork County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current and capital projects and across three stages:

- A) Expenditure being considered
 - B) Expenditure being incurred
 - C) Expenditure that has recently ended
-
- Cork County Council's (CCC) Annual Capital Programme, Annual Budget and AFS inform this inventory.
 - The capital projects listed are from the 2021-2023 Capital Programme.
 - All current (revenue) expenditure includes pay.
 - Certain current revenue and capital projects are aggregates of numerous smaller projects or multiyear projects. These are included in the inventory because the overall project exceeds €500,000 euro even though some spending falls outside the reporting period.
 - The inventory excludes water capital projects as Irish Water oversees same (albeit with CCC as an agent).

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

2.2 Summary Information of Procurement > 10 m Euro

As part of the Quality Assurance process, the Internal Audit Department has established that this list was still being finalised at the time of this report and have been assured that the list will be published on Cork County Council's website by the 30th June 2022.

3. Assessment of Compliance

3.1 Public Spending Code Checklists

These checklists summarise Cork County Council's PSC compliance.

The Checklist scoring mechanism is as follows

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

In some cases fields are marked as N/A and information is included in the comment box.

The completed checklists show the extent to which practitioners in Cork County Council believe they comply with the Public Spending Code. They show the result of a self assessment exercise completed by the project owners within the various Directorates and Departments of the Council. Overall, the checklists show that directorates believe that there is a good level of compliance with the Code.

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

3.2 In-depth checks Summary

Cork County Council has carried out In-Depth Reviews required under Step 4 of the Quality Assurance process. For 2021, the following projects/ programmes were selected.

Review Area	Current Expenditure	Capital Expenditure	Value
1. Landfill Operation and Aftercare	Yes (Under Progress)		€4,909,622
2. Affordable Housing Cost Rental Scheme Kilnagleary, Carrigaline		Capital Expenditure being considered	€40,250,000

These reviews cover approx 4.15% of CCC's total capital expenditure and 1.34% of current expenditure for 2022. Projects initially selected for indepth review were based on 2020 project inventory. On receipt of confirmed project inventory lists for 2021 it was found that the projects selected did not meet the Capital % threshold. It is our aim to meet the required 5% of the total value of all Capital projects on the Project Inventory over the three year period.

Cork County Council's Capital Project inventory has increased by € 286,015,452.67 since the 2020 return (approx. 30% increase).

The set of completed In-depth check reports are contained in **Appendix 3** of this report.

1. In-Depth Check Summary : Landfill Operation and Aftercare

Internal Audit carried out an in-depth check on the **Landfill Operation and Aftercare** service in Cork County Council. Internal Audit spoke with staff in the Environment and Finance Directorate and received reports and details on operations, management, and financial aspects of the programme of operation.

The objective is to operate and maintain landfills to high environmental standards in accordance with EPA licences and regulations and to eliminate the risk of ground water pollution through the management and treatment of leachate. This is accomplished by monitoring, regular testing and carrying out of required works on site. It was noted the budget was attributed to both operation and aftercare of landfill sites and loan charges.

Overall, the actual expenditure was in line with budgeted expenditure and the service was managed efficiently.

Futher detail can be found in Appendix 3

2. In-Depth Check Summary: Affordable Housing Cost Rental Scheme Kilnagleary Carragaline

The following section presents a summary of the findings of this In-Depth Check on **the Affordable Housing Cost Rental Scheme Kilnagleary - Carrigaline**

The objective of the the Affordable Housing Cost Rental Scheme Kilnagleary - Carrigaline, construction of 60. No. Affordable housing units for purchase by qualifying applicants. There is a need for an affordable housing scheme demonstrated in the area. The construction of affordable housing is in line with national and local housing policy. The houses are to be constructed on land owned by Cork County Council and zoned for residential development. In the current climate with construction costs continually on the increase it is more important than ever that budgetary provision is regularly reviewed and adjusted appropriately as necessary.

The scheme will enhance social inclusion and multi tenure availability in the area. Internal Audit cannot evaluate further compliance of the project with the approval, implementation, or post implementation stages of the Public Spending Code as approval for the project to proceed to the next step from the Department is awaited.

There are procedures in place to manage the project and the Housing Department have expertise in managing and delivering housing projects to a high standard.

Futher detail can be found in Appendix 3

4. Summary Report & Conclusion

Cork County Council considers that it broadly complies with Public Spending Code requirements.

In terms of future progress within Cork County Council: Cork County Council is committed to continue to build on existing Public Spending Code knowledge and experience to further improve practitioners application of its principles and practices and in 2021 a procurement portal on our intranet was developed, which includes links to publications and guidance from the Department of Public Expenditure on the Public Spending code, this has proven to be a useful tool to staff.

The process of completing the Public Spending Code Return continues to lead to increased awareness of same across the organisation.

Appendix 1
Inventory of Projects and Programmes above €0.5m

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
Revenue							
Housing							
Housing Maint/Improv LA Housing Units	Maint/Improv LA Housing Units	€ 973,041					
Housing Admin Homeless Service	Admin Homeless Service	€ 528,855					
Housing Support to Housing Capital Prog	Support to Housing Capital Pro	€ 10,810,078					
Housing RAS Programme	RAS Programme	€ 2,554,304					
Roads	Local Road - Maint & Improv	€ 4,136,733					
Planning/Development Management	Development Management	€ 790,439					
Environment	Recovery & Recycle Facility Op	€ 602,175					
Miscellaneous Services	Profit/Loss Machinery Account	€ 1,228,647					
Human Resources	Human Resources Function	€ 570,641					
Human Resources	Pensions & Lump Sum Costs	€ 1,830,673					
Capital							
Environment							
Purchase Of Fire Appliance	New Fire Equipment	€ -		€	ongoing	€ 1,320,000	Annual Programme 440,000
Housing							
Annual Program - Energy Efficiency	Housing Services - Energy Efficiency	€ -		€	ongoing	€ 10,540,945	Annual Programme
Annual Program - DPG Extensions	Housing - Disabled Persons Grant Works	€ -		€	ongoing	€ 1,504,862	Annual Programme
Housing Stock Survey Repairs	Improvement/Remedial Works	€ -		€	2022-23	€ 1,225,561	
Program arising from stock survey	Improvement/Remedial Works	€ -		€	2022-24	€ 10,000,000	
ICR Sean Hales Tce, Kinsale	Improvement/Remedial Works	€ -		€	2022-23	€ 1,200,000	
Acquisition of land for Cap program	Affordable Housing - Land	€ -		€	2022-24	€ 9,250,000	
St Josephs road Mallow	Affordable Housing Scheme	€ -		€	2022-24	€ 11,450,000	
St Josephs road Mallow: Social	Affordable Housing Scheme	€ -		€	2022-24	€ 14,035,000	
Cammog Kinsale	Affordable Housing Scheme	€ -		€	2022-24	€ 11,450,000	
Cammog Social	Affordable Housing Scheme	€ -		€	2022-24	€ 14,035,000	
Beechgrove Clonakilty	Affordable Housing Scheme	€ -		€	2022-24	€ 8,450,000	
Kilnagleary Cost rental- Carrigaline	Affordable Housing Scheme	€ -		€	2022-24	€ 40,250,000	
Broom field Midleton	Affordable Housing Scheme	€ -		€	2022-24	€ 6,050,000	
Ballydineen Halting Site	Halting Sites	€ -		€	2022-23	€ 1,360,564	
OSS Love Lane, Charleville	OSS Construction	€ -		€	2022-24	€ 1,960,000	
OSS Coastguard Site, Crosshaven	OSS Construction	€ -		€	2022-24	€ 5,610,000	
OSS Chapel Lane, Ballydehob, 12 Units	OSS Construction	€ -		€	2022-24	€ 2,780,000	
OSS Old Barrack Road, Bantry (linked to C100641160000 Land)	OSS Construction	€ -		€	2022-24	€ 4,430,000	

Carrig Ross, Rossmore 4 Units	OSS Construction	€ -	€	2022-24	€ 605,000
Ballyvourney, St Gobnait's, 20 Units	OSS Construction	€ -	€	2022-24	€ 4,690,000
OSS Fana Na gCrann Dungourney	OSS Ordinary Social Housing Schemes	€ -	€	2022-24	€ 537,000
Richmond Court - OSS 6 Units Stage 2	OSS Ordinary Social Housing Schemes	€ -	€	2022-24	€ 8,500,000
Cloyne phase 2	Turnkey Social Housing	€ -	€	2022-23	€ 500,000
Rathcormac Infill Tkey	Turnkey Social Housing	€ -	€	2022-24	€ 816,900
Castletownbere Tkey	Turnkey Social Housing	€ -	€	2023	€ 2,569,040
Drakes point turnkey	Turnkey Social Housing	€ -	€	2022-23	€ 1,375,000
Aghada	Turnkey Social Housing	€ -	€	2022-23	€ 520,000
Richmond Court (Ship)	Turnkey Social Housing	€ -	€	2022-23	€ 1,362,500
Kilavullen Turnkey	Turnkey Social Housing	€ -	€	2022-23	€ 3,334,600
Cape Clear Turnkey	Turnkey Social Housing	€ -	€	2022-23	€ 580,000
Eyeries Tkey	Turnkey Social Housing	€ -	€	2022-23	€ 1,488,080
TSS 6 no. Eyeries C'townbere	Turnkey Social Housing	€ -	€	2022-23	€ 1,488,080
TSS Ph 2 An Tui Lisgoold 2 no.	Turnkey Social Housing	€ -	€	2022-23	€ 550,000
TSS Dromdiah Pk Killeagh Gdn	Turnkey Social Housing	€ -	€	2022-23	€ 2,800,000
Buy and Renew	Social Housing	€ -	€	ongoing	€ 14,987,416
Part V Social	Part V Social	€ -	€	ongoing	€ 5,456,742
PVS Drakes Island, Crosshaven	Part V Social	€ -	€	2021-23	€ 3,150,000
Road Transportation & Safety					
Castletownbere Purchase Car Park Land, Promanade and Traffic Study	Car Parking Development	€ -	€	2022	€ 500,000
Skibbereen Marsh Car Park	Car Parking Development	€ -	€	2022	€ 538,165
CAR PARK BANDON	Car Parking Development	€ -	€	2022	€ 500,000
NEW CAR PARK MALLOW	Car Parking Development	€ -	€	2023	€ 800,000
Bantry Culvert	Drainage Works	€ -	€	2022-24	€ 5,000,000
Footpaths	Footpaths	€ -	€	2022-24	€ 2,700,000
Bandon Storm Sewer & St Scape	Public Realm	€ -	€	2022	€ 647,722
Castletownbere TPREP	Public Realm	€ -	€	2022-24	€ 710,000
Ashgrove Roundabout & Ballinrea Rd Upgrade	Regional/Local/Other Roads	€ -	€	2022	€ 1,650,000
Béal na Bláth Project	Regional/Local/Other Roads	€ -	€	2022-24	€ 600,000
Blackwater Ped Bridge Malow.	Town & Village Renewal	€ -	€	2022-24	€ 7,000,000
R613 Church Rd TPREP	Town & Village Renewal	€ -	€	2022-24	€ 500,000
Castletownbere TPREP	Town & Village Renewal	€ -	€	2022-24	€ 17,000,000
T&V Wway North St to Levis Qua	Town & Village Renewal	€ -	€	2022-24	€ 1,200,000
Safe School Zone R595 Skibbere	Town & Village Renewal	€ -	€	2022-24	€ 1,200,000
Fermoy Bridge Boardwalk design	Town & Village Renewal	€ -	€	2022-24	€ 2,000,000
Footpath Cycleway Blackwater F	Town & Village Renewal	€ -	€	2022-24	€ 8,000,000
NTA Towns & Villages	Town & Village Renewal	€ -	€	2022	€ 8,286,943
Bantry relief rd P2	Roads	€ -	€	2022-24	€ 3,730,000
R630 Whitegate Village	Regional Roads	€ -	€	2023	€ 500,000
R595 Baltimore Skinners Cross to Caseys Bar	Regional Roads	€ -	€	2023-24	€ 700,000

Carrigtwohill to Midleton LIHAF	LIHAF	€	-	€	2022-24	€	3,600,000
Recreation & Amenity							
Claycastle Water Activity Faci	Failte Ireland Projects	€	-	€	2022	€	850,000
Skibbereen Heritage Centre /Famine Centre, Old Mill	Heritage/Visitor Centres	€	-	€	2022-24	€	1,100,000
Mallow Castle Outbuildings	Mallow Tourism Development	€	-	€	2022-24	€	3,400,000
Midleton: Public Realm Upgrade on Main street	Public Realm	€	-	€	2022-23	€	4,321,985
Mallow: Public Realm Phase 2	Public Realm	€	-	€	2023	€	650,000
Castletownbere Public Realm	Public Realm	€	-	€	2022	€	500,000
Schull Pier	Public Realm	€	-	€	2022	€	500,000
Skibbereen Public Realm	Public Realm	€	-	€	2022	€	1,100,000
PTSB Bandon	Public Realm	€	-	€	2022	€	500,000
Shambels Area	Public Realm	€	-	€	2022-23	€	1,000,000
Ringaskiddy Public Realm Port of Cork	Public Realm	€	-	€	2022-24	€	1,000,000
Mallow Public Realm	Public Realm	€	-	€	2022-24	€	3,300,000
Public Realm Charleville	Public Realm	€	-	€	2023	€	1,500,000
Public Realm Kanturk	Public Realm	€	-	€	2023	€	500,000
ANNABELLA BUILDING	Town Halls & Other Buildings	€	-	€	2023	€	500,000
Town Walls Restoration Youghal	Youghal Town Regeneration	€	-	€	2023	€	750,000
Bantry Skate Park	Playgrounds/ Skatepark/ MUGA	€	-	€	2022	€	500,000
Western Railway Walk Bandon	Green Route & Cycleway	€	-	€	2022	€	750,000
Walkway Castlebernard	Green Route & Cycleway	€	-	€	2022-24	€	500,000
Bantry Tourism Dest Town	Public Realm	€	-	€	2022	€	670,000
Economic Development, Tourism & Enterprise							
Digital Hub Program Mitchelstown Hub	Digital Hubs	€	-	€	2022-23	€	1,000,000
Agriculture/Education/Health							
West Cork Dredging Bundle	Coastal Protection	€	-	€	2022	€	900,000
DAFM Projects Estimate	Coastal Protection - DAFM Grant 2022	€	-	€	2022-24	€	1,484,500
Piers,slips and harbours West Cork	Piers, Harbours, Islands	€	-	€	2022-23	€	1,350,000
Disposal MV Sceptre	Piers, Harbours, Islands	€	-	€	2022	€	651,184
Other							
Town Activation & dereliction mgt	Town Activation & Dereliction Mgt	€	-	€	2022-24	€	2,800,000
ICT/HR/Finance Council Offices/ Support Services Inv.	Offices Redevelopment	€	-	€	2022-24	€	3,000,000
Financial Sys/Ict	Financial Sys/Ict	€	-	€	ongoing	€	879,035
		€	24,025,586	€		€	315,531,823

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
Revenue								
Housing								
Maint/Improv LA Housing Units	Maint/Improv LA Housing Units	€ 13,389,802						
Housing Assess, Alloc & Trans	Housing Assess, Alloc & Trans	€ 1,593,530						
Housing Rent & TP Admin	Housing Rent & TP Admin	€ 1,464,280						
Admin Homeless Service	Admin Homeless Service	€ 3,319,922						
Support to Housing Capital Pro	Support to Housing Capital Pro	€ 7,907,908						
RAS Programme	RAS Programme	€ 11,572,500						
Housing Loans	Housing Loans	€ 2,623,659						
Housing Grant	Housing Grant	€ 6,409,236						
Roads								
NP Road - Maint & Improv	NP Road - Maint & Improv	€ 699,916						
NS Road - Maint & Improv	NS Road - Maint & Improv	€ 919,160						
Reg Road - Maint & Improv	Reg Road - Maint & Improv	€ 18,932,167						
Local Road - Maint & Improv	Local Road - Maint & Improv	€ 45,887,554						
Public Lighting	Public Lighting	€ 4,700,739						
Road Safety Promotion/Educate	Road Safety Promotion/Educate	€ 641,869						
Car Parking	Car Parking	€ 1,598,467						
Support to Roads Capital Prog	Support to Roads Capital Prog	€ 1,195,610						
Water Services								
Agency & Recoupable Services	Agency & Recoupable Services	€ 2,605,704						
Water Supply	Water Supply	€ 17,569,557						
Waste Water Treatment	Waste Water Treatment	€ 5,954,408						
Operation & Maint Public Conv	Operation & Maint Public Conv	€ 1,477,405						
Admin Grp Schemes & Private In	Admin Grp Schemes & Private	€ 3,114,429						
Local Authority Water	Local Authority Water	€ 2,271,516						
Development Management								

Forward Planning	Forward Planning	€	3,493,161					
Development Management	Development Management	€	7,122,230					
Enforcement	Enforcement	€	745,874					
Indust & Comm Facilities	Indust & Comm Facilities	€	719,130					
Tourism Development & Promot	Tourism Development & Promotion	€	1,232,290					
Comm & Enterprise Function	Comm & Enterprise Function	€	2,583,030					
Building Control	Building Control	€	939,820					
Economic Development & Promot	Economic Development & Promot	€	9,446,520					
Heritage & Conservation Serv	Heritage & Conservation Serv	€	1,131,093					
Environmental Services								
Landfill Operation & Aftercare	Landfill Operation & Aftercare	€	4,909,622					
Recovery & Recycle Facility Op	Recovery & Recycle Facility	€	7,635,176					
Litter Management	Litter Management	€	2,180,603					
Street Cleaning	Street Cleaning	€	2,845,906					
Waste Regs, Monitor & Enforce	Waste Regs:Monitor & Enforcement	€	2,074,126					
Maintenance of Burial Grounds	Burial Grounds Maintenance	€	2,569,516					
Safety of Structures & Places	Safety of Structures & Places	€	1,921,696					
Operation of Fire Service	Operation of Fire Service	€	12,089,873					
Fire Prevention	Fire Prevention	€	979,171					
Water Quality,Air & Noise Pollution	Water Qual,Air & Noise Poll	€	1,713,789					
Climate Change & Flooding	Climate Change & Flooding	€	893,560					
Recreation & Amenity								
Leisure Facilities Operation	Leisure Facilities Operation	€	2,471,172					
Operation of Library & Archive	Op of Library & Archive	€	8,239,633					
Outdoor Leisure Areas Oper	Outdoor Leisure Areas Oper	€	4,078,584					
Comm, Sport & Rec Development	Comm, Sport & Rec Dev	€	6,012,793					
Operation of Arts Programme	Operation of Arts Prog	€	1,921,934					
Agri, Educ, Health & Welfare								
Op & Maint of Piers & Harbours	Op & Maint Piers & Harbours	€	1,352,618					
Coastal Protection	Coastal Protection	€	762,328					
Veterinary Service	Veterinary Service	€	2,766,672					
Miscellaneous Services								
Profit/Loss Machinery Account	Profit/Loss Machinery Acc	€	12,086,184					
Administration of Rates	Administration of Rates	€	15,645,356					
Local Reps & Civic Leadership	Local Reps & Civic Leader	€	3,119,966					
Motor Taxation	Motor Taxation	€	1,792,958					
Agency & Recoupable Services	Agency & Recoupable Serv	€	8,073,622					
Corporate Building Costs	Corporate Building Costs	€	6,713,980					
General Corporate Services	General Corporate Services	€	5,947,719					
ICT	ICT	€	8,309,468					

Human Resources Function	Human Resources Function	€	4,384,052							
Finance Function	Finance Function	€	3,478,225							
Pensions & Lump Sum Costs	Pensions & Lump Sum Costs	€	21,769,956							
Area Offices	Area Offices	€	1,183,671							
Capital										
Environment										
Haulbowline Rem Operationcosts	Remedial Works	€	-	€	37,680	2022	€	2,787,195		
Haulbowline Remediation Phase4	Remedial Works	€	-	€	114,567	2021	€	17,920,757		
Clonakilty Fire Station	Fire Stations	€	-	€	22,519	2021-23	€	87,267	€	1,800,000
New Fire Station Macroom	Fire Stations	€	-	€	598,843	2021-23	€	825,255	€	1,800,000
CROOKSTOWN FRAM	Flood Relief Works/Projects	€	-	€	10,600	2021-24	€	257,827	€	1,000,000
RIVER ILEN (SKIB) FLOOD RISK	Flood Relief Works/Projects	€	-	€	214,286	2021-24	€	33,388,231	€	1,900,000
Midleton Flood Relief Scheme	Flood Relief Works/Projects	€	-	€	249,806	2021-24	€	1,086,608	€	550,000
Bantry Flood Relief Scheme	Flood Relief Works/Projects	€	-	€	46,485	2021-24	€	148,637	€	575,000
Capping Youghal Landfill	Landfill/Waste Management	€	-	€	90,101	2021-2022	€	1,471,920	€	1,471,920
Housing										
Annual Program - Energy Efficiency	Housing Services - Energy Eff	€	-	€	1,459,055	2021-23	€	13,994,971	€	12,000,000
BEC Scheme	BEC SCHEME	€	-	€	495,357	2021	€	1,365,467		
Annual Program - DPG Extensions	Housing, Disabled Pers Grant	€	-	€	1,735,138	ongoing	€	21,387,890	€	12,000,000
OSS Phase 4 Kilnagleary 15 no.	OSS Construction	€	-	€	1,115,247	2021-23	€	1,511,037	€	3,180,000
OSS Beechgrove Clonakilty	OSS Construction	€	-	€	5,382,946	2021-23	€	14,433,958	€	6,830,000
OSS Ard na Greine, Courtmac	OSS Construction	€	-	€	38,917	2021-23	€	101,741	€	2,730,000
OSS Brigown Rd, Mitchelstown	OSS Construction	€	-	€	42,679	2021-22	€	103,412	€	2,100,000
OSS Ph1 Sleaveen East Macroom	OSS Construction	€	-	€	54,968	2021-22	€	115,922	€	1,800,000
OSS Ph2 Sleaveen Rd Macroom	OSS Construction	€	-	€	3,989	2021-23	€	286,621	€	3,335,000
OSS Townshend St, Skibb (6)	OSS Construction	€	-	€	934,407	2021-22	€	1,335,742	€	1,500,000
OSS Kearneys Field, Dunmanway	OSS Construction	€	-	€	1,854,935	2021-22	€	2,244,656	€	4,800,000
OSS 7 units@PoundLane Kilworth	OSS Construction	€	-	€	36,735	2021-23	€	79,773	€	1,620,000
Rapid Abbeywd AnChora Midleton	OSS Rapid Construction	€	-	€	86,217	2021-22	€	447,927	€	1,250,000
OSS Convent Rd Doneraile (17)	OSS Ordinary Social Hsg Sch	€	-	€	157,453	2021-23	€	160,659	€	3,375,000
PVS 4 UNITS THE PASTURES	Part V Social	€	-	€	449,043	2021-22	€	1,001,415	€	534,206
PVS Ph1 Bishops Island W'ghill	Part V Social	€	-	€	1,030	2021-22	€	1,353,079		
PVS Ph2 Bishops Island W'ghill	Part V Social	€	-	€	532,443	2021-22	€	1,064,885		
PVS Shannon Park C'galine (36)	Part V Social	€	-	€	-	2021-22	€	6,888	€	6,410,578
PVS Abbeyfort Kinsale Phase 1	Part V Social	€	-	€	1,728	2021-22	€	806,860	€	9,456,854
PVS Abbeyfort Kinsale Phase 2	Part V Social	€	-	€	32,059	2021-22	€	931,843	€	4,862,000
PVS Janeville Carrigaline (29)	Part V Social	€	-	€	6,528,500	2021-22	€	6,528,500		
Part V Castleheights Cgaline	Part V Social	€	-	€	833,706	2021-22	€	833,706		
KNOCKNAGREE 5 NO.SITES	Social Housing	€	-	€	2,269	2021	€	580,839		
22 NO.PRIVATE SITES,FREEMOUNT	Social Housing	€	-	€	3,995	2021	€	999,262		
PRIV SITES DROMLEIGH BANTRY	Social Housing	€	-	€	2,312	2021	€	1,402,195		
Site @ Uplands, Fermoy	Social Housing - Land	€	-	-€	7,679	2021	€	340,062	€	8,186,976
Site @ Loreto Convent, Fermoy	Social Housing - Land	€	-	€	-	2021	€	727,220	€	2,852,072

OSS Crann Ard Fermoy land acqu	Social Housing - Land	€ -	€ 929,767	2021	€ 929,767		
TSS - Crannard Estate, Fermoy	Turnkey Social Housing	€ -	€ -	2021-22	€ 3,572,063	€ 6,354,441	
TSS - Chapel Court, Skibbereen	Turnkey Social Housing	€ -	€ -	2022-23	€ 1,524,030	€ 8,451,000	
TSS Glanworth (13 Units)	Turnkey Social Housing	€ -	€ 800	2021-22	€ 800	€ 3,719,170	
TSS Dromohane Mallow (10Units)	Turnkey Social Housing	€ -	€ -	2021-22	€ 1,107	€ 2,091,000	
TSS Seafield, Bantry (3 Units)	Turnkey Social Housing	€ -	€ -	2021-22	€ 431	€ 692,000	
TSS West End Newmarket 10Units	Turnkey Social Housing	€ -	€ 3,444	2021-22	€ 3,998	€ 2,449,700	
TSS College Mileenacola Bantry	Turnkey Social Housing	€ -	€ -	2021-22	€ 1,353	€ 11,091,651	
TSS Sweetfields Youghal 35Uts	Turnkey Social Housing	€ -	€ -	2021-22	€ 8,063,640	€ 3,695,868	
TSS Copper Point, Schull (7)	Turnkey Social Housing	€ -	€ 1,136,337	2021-22	€ 1,136,952	€ 3,780,000	
TSS Kilmoney Carrigaline (58)	Turnkey Social Housing	€ -	€ 5,065,983	2021-22	€ 5,065,983	€ 5,063,400	
TSS Meenane Wghill 25 units	Turnkey Social Housing	€ -	€ 3,410,562	2021-22	€ 5,463,124	€ 3,162,500	
TSS Abbeyfort, Kinsale, Co. Co	Turnkey Social Housing	€ -	€ 9,245,290	2021-22	€ 9,245,290		
TSS Ard an Bhaile, Buttevant,6	Turnkey Social Housing	€ -	€ 404,100	2021-22	€ 404,100	€ 1,373,000	
TSS Glebe Manor, Whitegate 12	Turnkey Social Housing	€ -	€ 2,952	2021-22	€ 2,952	€ 3,204,200	
TSS The Meadows Ard Cashel WGH	Turnkey Social Housing	€ -	€ 1,707,000	2021-22	€ 1,707,000	€ 1,753,140	
TSS The Pastures, Charleville,	Turnkey Social Housing	€ -	€ 1,138,200	2021-22	€ 1,138,200	€ 3,794,000	
TSS Caherdaniel Bantry	Turnkey Social Housing	€ -	€ 1,425,000	2021-22	€ 1,425,000	€ 9,403,590	
Road Transportation & Safety							
TOWN RESURF & DRAINAGE CLON	Drainage Works	€ -	€ 50,525	2021-23	€ 5,289,590		
Footpaths Mallow	Footpaths	€ -	€ 83,536	2021-23	€ 616,890		
Footpaths Carrigaline	Footpaths	€ -	€ 214,012	2021-23	€ 1,214,517	€ 250,000	
Footpaths Glanmire	Footpaths	€ -	€ 34,050	2021-23	€ 702,058		
Footpaths Midleton	Footpaths	€ -	€ 79,278	2021-23	€ 740,334		
Purchase of Mach Yd Plant	Plant and Machinery	€ -	€ 1,393,459	2021-23	€ 14,520,475	€ 11,474,541	
Public Lighting New Lights	Public Lighting	€ -	€ 382,601	2021-23	€ 2,192,042	€ 1,365,000	
Carrigaline Public Realm	Public Realm	€ -	€ 52,593	2021-23	€ 67,703	€ 1,300,000	
NTA Investment Programme	Public Realm	€ -	€ 602,351	2021-23	€ 1,180,616	€ 2,813,320	
Cycle Corridors Old N25 Ctwohi	Public Realm	€ -	€ 2,465,303	2021-23	€ 3,137,750	€ 9,100,000	
Little Island Sustain Trans	Public Realm	€ -	€ 67,465	2021-23	€ 391,482	€ 5,800,000	
Strat Cycle B'acurra M'ton	Public Realm	€ -	€ 716,804	2021-23	€ 921,399	€ 7,325,000	
NTA Carrigaline Gbrook Grway	Public Realm	€ -	€ 104,332	2021-23	€ 104,332	€ 4,850,000	
URDF - Cobh Public Realm	Public Realm	€ -	€ 76,932	2021-23	€ 76,932	€ 3,200,000	
Bandon TPREP Implementation	Public Realm	€ -	€ 134,170	2021-23	€ 479,163	€ 8,600,000	
TOWN CENTRE IMPROV MIDLETON	Public Realm	€ -	€ 78,729	2021-23	€ 1,086,540		
PUBLIC REALM SKIBBEREEN	Public Realm	€ -	€ 24,448	2021-23	€ 622,859		
RI Ballydesmond Public Realm	Public Realm	€ -	€ 556,891	2021-23	€ 799,381	€ 623,090	
Carrigaline T-PREP	Public Realm	€ -	€ 497,953	2021-23	€ 649,067		
Special DC's Roads	Road Works	€ -	€ 57,500	2021-23	€ 467,809	€ 3,500,000	
BANTRY RELIEF ROAD 2005	Road Works	€ -	€ 22,311	2021-23	€ 5,215,653	€ 4,300,000	
LTD Roads Reinstatement Works	Road Works	€ -	€ 92,932	2021-23	€ 92,932	€ 1,743,026	
N25 CTWOHILL Plan & Design	Road Works	€ -	€ 620,599	2021-23	€ 1,109,725	€ 3,850,000	
RINGASKIDDYCORKPlanning&Design	Road Works	€ -	€ 131,803	2021-23	€ 4,808,539	€ 22,300,000	
RINGASKIDDY CORK - Supervision	Road Works	€ -	€ 245,487	2021-23	€ 365,218	€ 1,200,000	

RINGASKIDDYCORKAdvanceWks &Oth	Road Works	€ -	€ 1,427,033		2021-23	€ 1,427,033		
RINGASKIDDYCORKLand&Prop	Road Works	€ -	€ 34,404,000		2021-23	€ 34,404,000		
BV MCRM BCLG Plan Design &Land	Road Works	€ -	€ 2,833,023		2021-23	€ 27,214,140	€ 3,130,000	
BV MCRM BCLG Archaeology	Road Works	€ -	€ 131,219		2021-23	€ 3,410,188	€ 90,000	
BV MCRM BCLG ConstructContract	Road Works	€ -	€ 81,182,198		2021-23	€ 129,219,219	€ 170,250,000	
BV MCRM BCLG Supervision Const	Road Works	€ -	€ 2,407,466		2021-23	€ 5,486,514	€ 8,000,000	
BV MCRM BCLG Advance Wks & Oth	Road Works	€ -	€ 27,207		2021-23	€ 10,967,161	€ 220,000	
ANNAKISHA SOUTH IMP SCHEME	Road Works	€ -	€ 188,736		2021-23	€ 986,858	€ 8,800,000	
CLOGHER X-WATERDYKE REALIGN	Road Works	€ -	€ 54,628		2021-23	€ 636,894	€ 7,500,000	
D'KETTLE INTERCHANGE DSG	Road Works	€ -	€ 312,053		2021-23	€ 6,748,610	€ 3,400,000	
D'KETTLE INTERCHG SUPERVISION	Road Works	€ -	€ 1,045,623		2021-23	€ 2,561,455	€ 3,600,000	
CARRIGALINE WESTEREN RELIEF RD	Road Works	€ -	€ 4,587,420		2021-23	€ 14,079,129	€ 8,500,000	
Bandon Northern Relief Road	Road Works	€ -	€ 19,678		2021-23	€ 70,818	€ 1,280,000	
L6505 Ferney Road, Carrigaline	Road Works	€ -	€ 32,420		2021-23	€ 1,398,971	€ 300,000	
Ballinrea Road, Carrigaline	Road Works	€ -	€ 1,491,526		2021-23	€ 1,513,960		
Killeagh Village Pavement Stre	Road Works	€ -	€ 59,085		2021-23	€ 4,528,398		
Mallow Northern Relief Road	Road Works	€ -	€ 284,114		2021-23	€ 741,430	€ 803,421	
Pavement Design&SupervisionNRO	National Roads	€ -	€ 313,929		2021-23	€ 1,270,627	€ 1,125,000	
Capital Maintenance NS PaveWks	National Roads	€ -	-€ 1		2021-23	€ 1,274,262	€ 2,500,000	
HD28 NP Pavement Renewals 2019	National Roads	€ -	€ 604,007		2021-23	€ 2,535,205	€ 30,000	
HD28 NS Pavement Renewals 2019	National Roads	€ -	€ 61,226		2021-23	€ 1,172,764		
N40 TEN-T Route Study	National Roads	€ -	€ -		2021-23	€ 181,495	€ 5,400,000	
N40 ITS Package 2A ITS Support	National Roads	€ -	€ 8,369		2021-23	€ 4,255,222	€ 115,000	
N20 Mallow Southern Approach	National Roads	€ -	€ 1,074,928		2021-23	€ 4,307,719	€ 1,792,180	
N20 Blackrock Bridge Rehab	National Roads	€ -	-€ 615		2021-23	€ -	€ 600,000	
N25 Castlemartyr Bypass	National Roads	€ -	€ 38,060		2021-23	€ 38,060	€ 1,300,000	
N71 Lissleane to Gallanes Pave	National Roads	€ -	-€ 181		2021-23	€ 3,777,076	€ 70,000	
N71 Derry Pavement Strengthen	National Roads	€ -	€ 5,527		2021-23	€ 3,318,906	€ 70,000	
N72 Ballymaquirke Junction	National Roads	€ -	€ 34,896		2021-23	€ 218,573	€ 1,370,000	
N71 Seafield to Knockroe Pave	National Roads	€ -	€ 2,197,447		2021-23	€ 5,012,909		
N71 Glasslinn Road	National Roads	€ -	€ 795,679		2021-23	€ 795,679		
SW LED Retrofit Admin & Oheads	LED Retrofit	€ -	€ 415,439		2021-23	€ 612,046	€ 52,141,669	Lead Authority for Retrofit Project
Midleton NNRR Broomfield Spine	Road Works	€ -	€ 130,133		2021-23	€ 521,435	€ 8,100,000	
ATM Dwyers Road and Riverside	Active Travel Measure	€ -	€ 239,348		2021-23	€ 509,427		
LIHAF Midleton UEA	LIHAF	€ -	€ 88,087		2021-23	€ 522,139	€ 15,970,000	
Recreation & Amenity								
Kinsale Library Development	Libraries	€ -	€ 384,226		2021-23	€ 540,772	€ 3,854,604	
Midleton Library	Libraries	€ -	€ 82,506		2021-23	€ 82,506	€ 1,500,000	
Youghal Library	Libraries	€ -	€ 189,109		2021-23	€ 189,109	€ 4,498,345	
RRDF Briery GAP	Libraries	€ -	€ 24,926		2021-23	€ 24,926	€ 7,500,000	
Purchase of Mobile Libraries	Libraries	€ -	€ 376,719		2021	€ 592,229		
FRONT STRAND DEVEL YOUGHAL	Beaches	€ -	€ -		2021-22	€ 180,354	€ 900,000	
Dursey Cable Car&Visitor Cents	Heritage/Visitor Centres	€ -	€ 5,065		2021-23	€ 1,133,215	€ 5,000,000	

Mallow Castle & Grounds	Tourism Development	€ -	€ 2,286,741		2021-23	€ 5,860,744	€ 3,300,000
Mallow Town Park	Mallow Tourism Dev	€ -	-€ 242,176		2021-23	€ 240,595	€ 3,500,000
Spa House Grounds	Mallow Tourism Dev	€ -	€ 431,503		2021-23	€ 453,971	€ 700,000
RRDF CTHSE Youghal ReDev	Youghal Town Regeneration	€ -	€ 4,780		2021-23	€ 129,780	€ 3,300,000
Mallow Pool Building Upgrade	Swimming Pool Devel	€ -	€ 12,963		2021-23	€ 14,510	€ 2,350,000
MALLOW BOARDWALK	Boardwalk	€ -	€ 1,307,532		2021-23	€ 2,611,638	€ 2,400,000
FIVE FOOT WAY COBH	Boardwalk	€ -	€ -		2021-23	€ 539,802	€ 124,745
ECO BOARD WALK PROJECT YOUGHAL	Boardwalk	€ -	€ 463,666		2021-23	€ 2,637,177	€ 1,547,000
Midleton To Youghal Greenway	Green Route & Cycleway	€ -	€ 3,520,268		2021-23	€ 4,560,153	€ 18,800,000
Economic Dev, Tourism & Enterprise							
LEADER 2014-2020	Tourism & Enterprise	€ -	€ 4,068,733		2021-22	€ 4,907,303	€ 4,118,288
YOUGHAL PUBLIC REALM WORKS	Public Realm	€ -	€ -		2021-23	€ 265,949	€ 1,650,000
ECONOMIC DEV-FESTIVAL & CONFER	Festival/Conferences/Events	€ -	€ 370,403		ongoing	€ 3,398,265	
ECONOMC DEV-BUS EVENTS/BRANDIN	Festival/Conferences/Events	€ -	€ 9,441		ongoing	€ 735,884	
Camden Fort	Tourism & Enterprise	€ -	€ 300,000		2021-23	€ 3,232,160	€ 2,450,000
Other							
SAN Data infrastructure	IT Costs	€ -	€ 753,151		2021-23	€ 753,151	
Motor Tax Redevelopment	Offices Redevelopment	€ -	€ 21,508		2021-23	€ 1,947,282	€ 383,549
		€ 343,186,415	€ 207,282,602	€ -		€ 529,408,814	€ 635,926,043

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)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Environment							
Construct Kanturk Fire Station	Fire Stations	€	€ 2,041,109	€		€ 3,175,447	
Housing							
Oliver Plunkett Hill Fermoy	OSS Construction	€	€ 129	€		€ 1,976,025	
OSS Phase 1 Kilnagleary 49 no.	OSS Construction	€	€ 29,606	€		€ 12,550,545	
OSS Ph 1 Tower View Cloyne	OSS Construction	€	€ 91,451	€		€ 2,050,025	
OSS Downeen Cross, Rosscarbery	OSS Construction	€	€ 19,497	€		€ 1,875,077	
OSS Bluepool, Kanturk	OSS Construction	€	€ 47,900	€		€ 3,225,491	
OSS Station Rd Blarney 18units	OSS Construction	€	€ 214,456	€		€ 4,829,419	
OSS Forest View, Mallow 10Unit	OSS Construction	€	€ 577,820	€		€ 2,113,191	
OSS 16 Units Madonna House	OSS Construction	€	€ 18,134	€		€ 2,870,206	
OSS Model Village Dripsey 6Unt	OSS Construction	€	€ -	€		€ 1,471,148	

OSS USA 11 no. Tuarin Alainn	OSS Construction	€	€	1,620,576	€	€	1,620,576
OSS Lissoran, Ballinspittle, C	OSS Ordinary Social Housing Schemes	€	€	756,701	€	€	819,394
PVS Drakes Point C'haven	Part V Social	€	€	2,982,532	€	€	4,601,750
PVS Martello Rushbrooke Cobh	Part V Social	€	€	960,751	€	€	1,663,351
PVS Gleann Rua, Courtbrack, Bl	Part V Social	€	€	969,362	€	€	969,362
PVS - 3 UNITS @ THORNFIELDS BA	Part V Social	€	€	-	€	€	1,163,356
Site @ Old Barrack Rd, Bantry	Social Housing - Land	€	€	3,760	€	€	693,141
TSS - St.Marys Rd, Dunmanway	Turnkey Social Housing	€	€	39	€	€	4,169,753
TSS - Claragh Road, Millstreet	Turnkey Social Housing	€	€	878,652	€	€	1,254,367
TSS Rylane MountRivers 3Units	Turnkey Social Housing	€	€	519,621	€	€	742,412
TSS Parklands Youghal 19 Units	Turnkey Social Housing	€	€	1,951	€	€	3,026,256
TSS Millview Road, Kanturk	Turnkey Social Housing	€	€	19,822	€	€	5,892,787
TSS Hazelbrook Spa Glen	Turnkey Social Housing	€	€	3,040,780	€	€	16,243,384
TSS Curraclough, Bandon (30)	Turnkey Social Housing	€	€	707	€	€	7,601,133
TSS Mill Road, Broomfield (40)	Turnkey Social Housing	€	€	3,740,000	€	€	11,033,953
TSS OI Plunkett Pl Doneraile 6	Turnkey Social Housing	€	€	1,033	€	€	1,157,706
TSS Mariners Court Baltimore	Turnkey Social Housing	€	€	1,555,104	€	€	2,230,361
TSS Glandore 4 Units	Turnkey Social Housing	€	€	698	€	€	884,586
TSS Glenbeg Boherbue	Turnkey Social Housing	€	€	1,722	€	€	2,171,225
TSS Lios Ard Ballyhooly (20)	Turnkey Social Housing	€	€	1,890,000	€	€	4,596,854
TSS Goirtin Rua Macroom 14 no.	Turnkey Social Housing	€	€	2,573,206	€	€	3,686,010
TSS Harbour View, Glengarriff	Turnkey Social Housing	€	€	-	€	€	585,000
TSS Castle Heights Carrigaline	Turnkey Social Housing	€	€	894,945	€	€	894,945
TSS Drakes Point, Crosshaven,	Turnkey Social Housing	€	€	1,379,595	€	€	1,379,595
B&R Abhainn Beag Skibb 2 units	Buy and Renew	€	€	73,258	€	€	557,586
Road Transportation & Safety							
NTA Bus Shelter Improvement	Public Realm	€	€	168,778	€	€	651,437
KANTURK ACCESS ROAD	Road Works	€	€	1,714,858	€	€	1,960,394
N25 Ballyvorisheen toLissacruce	National Roads	€	€	22,920	€	€	1,155,750
PL NNR LED Retrofitting	LED Retrofit	€	€	67,597	€	€	1,264,258
Recreation & Amenity							
Bandon Library/TC Public Rooms	Libraries	€	€	1,201,771	€	€	1,204,868
Economic Development, Tourism & Enterprise							
PROPOSED BUS. PK CARRIGALINE	Tourism & Enterprise	€	€	17,500	€	€	2,046,158
Agriculture/Education/Health							
KinsaleFisherman's Pontoon Rmo	Coastal Protection - DAFM Grant 2021	€	€	62,811	€	€	714,947
Schull Harbour Pontoon 2017	Piers, Harbours, Islands	€	€	23,238	€	€	515,134
		€	€	30,184,389	€	€	125,288,360

Appendix 2 – Public Spending Code Checklists

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
1	1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Areas with large capital spend rated higher than those with lower capital spend.
1	2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Sourcing sectoral specific training has proved challenging albeit some has been provided
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?	2	There does not appear to be specific sectoral guidance. Structures for Departmental funding replicate the PSC.
1	4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	One respondent
1	5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
1	6	Have recommendations from previous QA reports been acted upon?	2	
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	
1	8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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	
1	10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Range of responses from 3 to 1
1	11	Is there a process to follow up on the recommendations of previous evaluations?	2	
1	12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

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Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.				
Capital Expenditure being Considered – Appraisal and Approval			Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2	1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
2	2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	
2	3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
2	4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
2	5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
2	6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
2	7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
2	8	Were sufficient options analysed in the business case for each capital proposal?	3	
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	
2	10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
2	11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	
2	12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
2	13	Were procurement rules (both National and EU) complied with?	3	
2	14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	

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2	15	Were State Aid rules checked for all support?	3	
2	16	Was approval sought from the Approving Authority at all decision gates?	3	
2	17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
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

Q	No.	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3	1	Were objectives clearly set out?	3	
3	2	Are objectives measurable in quantitative terms?	3	
3	3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	
3	4	Was an appropriate appraisal method used?	3	
3	5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	<i>No area stated this was relevant</i>
3	6	Did the business case include a section on piloting?	2	
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?	NA	<i>No area stated this was relevant</i>
3	8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	2	
3	9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	<i>No area stated this was relevant</i>
3	10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3	11	Was the required approval granted?	1	Only 2 responders rest stated N/A
3	12	Has a sunset clause been set?	N/A	<i>No area stated this was relevant</i>

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3	13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
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	
3	15	Have steps been put in place to gather performance indicator data?	2	
Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.				
Q	No.	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4	1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
4	2	Did management boards/steering committees meet regularly as agreed?	3	
4	3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4	5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4	6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4	7	Did budgets have to be adjusted?	2	
4	8	Were decisions on changes to budgets / time schedules made promptly?	3	
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	
4	10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	

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4	11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
4	12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	

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

Q	No.	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
5	1	Are there clear objectives for all areas of current expenditure?	3	
5	2	Are outputs well defined?	3	
5	3	Are outputs quantified on a regular basis?	3	
5	4	Is there a method for monitoring efficiency on an ongoing basis?	3	
5	5	Are outcomes well defined?	3	
5	6	Are outcomes quantified on a regular basis?	3	
5	7	Are unit costings compiled for performance monitoring?	2	
5	8	Are other data compiled to monitor performance?	2	
5	9	Is there a method for monitoring effectiveness on an ongoing basis?	2	
5	10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

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

Q	No.	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6	1	How many Project Completion Reports were completed in the year under review?	1	Only 2 responders rest stated N/A
6	2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	

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6	3	How many Project Completion Reports were published in the year under review?	2	
6	4	How many Ex-Post Evaluations were completed in the year under review?	2	
6	5	How many Ex-Post Evaluations were published in the year under review?	1	Only 1 responder rest stated N/A
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	
6	7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
6	8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	2	

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.

Q	No.	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7	1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	
7	2	Did those reviews reach conclusions on whether the programmes were efficient?	3	
7	3	Did those reviews reach conclusions on whether the programmes were effective?	2	
7	4	Have the conclusions reached been taken into account in related areas of expenditure?	3	
7	5	Were any programmes discontinued following a review of a current expenditure programme?	3	
7	6	Were reviews carried out by staffing resources independent of project implementation?	2	
7	7	Were changes made to the organisation's practices in light of lessons learned from reviews?	2	

Appendix 3

In-Depth Checks Detailed Reports 2021

1. Landfill Operation and Aftercare

2. Section A: Introduction:

Programme or Project Information	
Name	Landfill Operation and Aftercare
Detail	Landfill Operation and Aftercare
Responsible Body	Cork County Council
Current Status	Expenditure Being Incurred
Start Date	Jan 2021
End Date	Dec 2021
Overall Cost	€4.9 million

Project Description

Cork County Council is responsible for the management, operation, and aftercare of landfill sites it owns throughout the County, this includes legacy sites, closed licenced sites and Youghal Landfill site which is recently closed and is in the process of being capped. It is noted that all landfill sites owned by Cork County Council are closed and there is a legal obligation to monitor and manage them with resultant ongoing costs. The objective is to maintain landfills to high environmental standards in accordance with Environmental Protection Agency (EPA) licences and regulations and to eliminate environmental risk of ground water pollution and landfill gas through the management and treatment. This is accomplished by monitoring, regular testing and carrying out of required works on site.

Cork County Councils Corporate Plan 2019-2024 is the roadmap for the next five years, detailing the vision and core values which underpin its activities, as well as the outcomes aspired to. The plan is also a key reference point for the annual budget and capital work programmes and forms the foundation for the Council's Annual Service Delivery Plans.

The Environment Directorates Annual Service Delivery Plan notes objectives under themes of climate and environment and sustainable communities

- enhancing the directorates approach to enhancing capacity to achieve environmental commitments
- to continue to support the protection of the quality of our water resources.

The revenue budget for landfill operations and aftercare in 2022 is €4.9 million.

An amount of €2.49 million is expended on the programme of management, operation and aftercare of current and legacy landfills, Irish Water leachate treatment costs, lab testing and administration and overheads. Landfill facilities operate under waste licences issued by the Environmental Protection Agency. These licences set out in detail the conditions under which Cork County Council will operate and manage facilities.

There is a requirement to maintain the facilities, monitor emissions from the site and report to the EPA. Leachate and landfill gas are the two main emissions produced on site. All the leachate collected on site must be removed off site and taken for treatment at a wastewater treatment facility. Wastewater treatment facilities are now operated by Irish Water. The landfill gas collected through a network of gas collection pipework is burned off on site using a specialised furnace. The infrastructure used to collect both these emissions must be checked and maintained continually.

An amount of €2.41 million is attributable to loan charges. There are currently three loans with the European Investment Bank totalling approx. €21 million, for the purchase of 250 acres of land and initial stage development of a landfill at Bottelhill, Civic Amenity Sites at Castletownbere, Clonakilty, Bandon and Millstreet and Pay by Weight. The loans are variable spread floating rate loans which are reset every 3 to 6 months liable to interest charges, but no interest is currently charged due to market conditions. Loans are to be repaid by September 2027 and June 2028.

Section B - Step 1: Logic Model Mapping

As part of this in-depth check, the Internal Audit Department of Cork County Council have completed a Programme Logic Model (PLM) for **Landfill Operation**

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Operate and maintain landfills to high standards in accordance regulations Prevent Environmental Pollution Ensure value for money is achieved 	<ul style="list-style-type: none"> Budget of €4.9 million Technical & Administrative staff Contracted consultancy services Maintenance and repair contracts 	<ul style="list-style-type: none"> Management of landfill sites Monitoring of emission levels Regular Inspection of site infrastructure Removal of leachate from site Interaction with the licensing body, EPA 	<ul style="list-style-type: none"> Facility maintained Harmful emissions removed from site properly Infrastructure is serviced regularly 	<ul style="list-style-type: none"> No harmful emissions entering the environment from the site

Objectives: The objectives of the **Landfill Operation and Aftercare** include, but are not limited to the following:

- Continually monitor and manage the facilities in accordance with regulations
- Prevent environmental pollution from the landfill sites
- Ensure value for money is achieved

Inputs: A budget of approximately €4.9 million has been allocated to the programme. The Integra Financial Management System records all expenditure. It allows the comparison of budget versus actual expenditure. Technical and administrative staff of Cork County Council continually inspect and monitor this site throughout the year. Specialist consultants are occasionally employed to carry out testing and environmental compliance reporting. An amount of €2.41 million is attributable to loan charges.

Activities: The main activities carried out on site is the maintenance of closed landfills. The main reason for continual maintenance is the prevention of environmental pollution emanating from the site. Leachate and gas are continually produced long after landfills stop accepting waste. These harmful materials need to be assessed and dealt with appropriately and in a manner that prevents environmental damage.

Outputs: Facilities maintained in accordance with the licensing requirements. Harmful emissions removed from site properly and disposed of in the most environmentally safe way available to Cork County Council. Infrastructure is serviced regularly to maintain the integrity of the facilities system for preventing unwanted pollution.

Outcomes: A landfill and an environmental aftercare maintenance service is provided by an efficient and effective unit meeting environmental obligations and providing a necessary public service. No harmful emissions entering the environment from the sites.

Project/Programme Key Documents	
Title	Details
1. Annual Service Delivery Plan Environment Directorate	Objectives for enhancing capacity to achieve environmental commitments and to support the protection of the quality of our water resources.
2. Integra Financial Management System	Review of budget versus expenditure for 2021
3. Risk Register	Review of risk in relation to landfill operation and aftercare
4. Waste Management (Facility Permit and Registration) (Amendment) Regulations 2019	Legislation governing facility permits
5. Selection of landfill EPA licenses	Review of statutory license conditions and standards to be met
6. Cork County Council's Contracts for the provision of collection transport and disposal of leachate from landfill sites	Review of requirements, specifications, and pricing rates
7. European Investment Bank confirmation of loan balance 2021 and interest rate notification	Loan balance and interest rate charged review

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

The following section tracks the **Landfill Operation and Aftercare** from inception to conclusion in terms of major project/programme milestones. As landfill operation and aftercare is a constant annual revenue expenditure, there is no definitive inception or conclusion.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Landfill Operation and Aftercare**

Key Document 1: Annual Service Delivery Plan Environment Directorate

This Annual Service Delivery Plan outlines the objectives for the Environment Directorate for the year in keeping with the key objectives for the Council as set out in the Corporate Plan.

Key Document 2: Integra Financial Management System

Actual versus Budgeted expenditure for landfill operation and aftercare is captured on the financial management system. Loans are managed by the treasury section of the Finance department and repayments are captured on the integra financial management system.

Key Document 3: Risk Register for Environment Directorate

Under the direction of the Council's Risk Oversight Committee, a risk management and monitoring system is maintained by the Environment Directorate. Non-Compliance with EPA licenses for closed landfill sites is a noted risk with controls and additional mitigation measures detailed.

Key Document 4: Waste Management (Facility Permit and Registration) (Amendment) Regulations 2019

This Legislation outlines the governing of landfill facility permits.

Key Document 5: Selection of Landfill EPA Licenses

This is the legislative document that must be followed in relation to licensed landfill sites and it sets out the Council's obligations to provide for the prevention and control of pollution. Regular monitoring, reporting, testing and remediation is required.

Key Document 6: Contracts for provision of collection and disposal of leachate from landfill sites.

These documents include requirements and specifications, service contract and pricing rates for collection and disposal of leachate.

Key Document 7: European Investment Bank confirmation of outstanding loan balance and Interest rate notification

Balance statement from European Investment Bank confirming outstanding loan balance at the end of 2021 and Interest rate confirmation document.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Landfill operation and aftercare actual v budgeted expenditure on Integra	To review expenditure codes for landfill operation and aftercare	Yes
Selection of EPA Licenses for landfills	To review license are in place and conditions attached	Yes
Contracts for transport of leachate	To review requirements, specifications, and pricing in conjunction with expenditure reports.	Yes
Loan balance confirmation from European Investment Bank	To review loan balances and interest rate charged	Yes

Data Availability and Proposed Next Steps

It can be seen from the above table that the data required to evaluate **landfill operation and aftercare** management is readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the based for **landfill operation and aftercare** 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)

The objectives of the **landfill operation and aftercare** operations are clearly defined through the Environment Directorate's Annual Service Delivery plan and Environmental Protection Agency individual licenses for landfills and Waste Management (Facility Permit and Registration) (Amendment) Regulations 2019.

The management is budgeted and arranged through appropriate expenditure codes, and it appears that there is a good understanding and application of PSC principles.

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 was available for review.

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

Dependency on Irish Water in recent years for leachate treatment is noted and as Irish Water nominate the specific treatment plant to be used, transport costs may fluctuate outside the control of Cork County Council. It is noted that negotiations are ongoing with Irish Water to mitigate costs, together with technical investigations to reduce the volume of leachate. It may be opportune to investigate the possibility of reaching agreement for multi- year treatment locations and costs for leachate from specific landfills with Irish Water.

Section C: In-Depth Check Summary

Internal Audit carried out an in-depth check on **landfill operation and aftercare** service in Cork County Council. Internal Audit liaised with staff in the Environment and Finance Directorate and received reports and details on operations, management, and financial aspects of the programme of operation.

The objective is to operate and maintain closed landfills in the Council’s ownership to high environmental standards in accordance with EPA licences and regulations and to eliminate the risk of ground water pollution through the management and treatment of leachate. This is accomplished by monitoring, regular testing and carrying out of required works on site. It was noted the budget was attributed to both operation and aftercare of landfill sites and loan charges.

Overall, the actual expenditure was in line with budgeted expenditure and the service was managed efficiently.

It is the view of Internal Audit that the management of landfill operation and aftercare demonstrate broad compliance with the Public Spending Code.

2. Affordable Housing Cost Rental Scheme Kilnagleary - Carrigaline

Section A: Introduction

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

Programme or Project Information	
Name	Affordable Housing Cost Rental Scheme Kilnagleary - Carrigaline
Detail	Proposed 60-unit housing scheme on Council owned Site In Carrigaline.
Responsible Body	Cork County Council
Current Status	Planned Capital Expenditure
Start Date	Q1 2024, (project is presently at feasibility stage)
End Date	Q3 2025
Overall Cost	€40,250,000

Project Description

Housing for All - A New Housing Plan for Ireland' published in September 2021 is the government's housing plan to 2030. It details the multi annual plan to improve Ireland's housing system and deliver more homes of all types for people with different housing needs. The government's overall objective is that every citizen in the state should have access to good quality homes:

- to purchase or rent at an affordable price
- built to a high standard and in the right place
- offering a high quality of life

The government's vision for the housing system over the longer term is to achieve a steady supply of housing in the right locations with economic, social, and environmental sustainability built into the system.

It is estimated that Ireland will need an average of 33,000 new homes to be provided each year from 2021 to 2030.

The policy has four pathways to achieving housing for all:

- supporting home ownership and increasing affordability
- eradicating homelessness, increasing social housing delivery, and supporting social inclusion
- increasing new housing supply
- addressing vacancy and efficient use of existing stock

One of the key pathways noted above in the plan is providing 54,000 affordable homes, (including 2000 Cost Rental homes) over the next decade.

The project involves the construction of 60 residential units on a Council owned site at Kilnagleary, Caragaline, Co. Cork as an affordable cost rental housing scheme. Land was purchased in the late 1990's and has been partially developed to date with access roads, services, a social housing scheme, 2 portions have been sold on to the Department of Education for schools, and a portion for a tennis club to date. The proposal for this cost rental affordable housing scheme is presently at feasibility stage. The project will be funded through a combination of national grants and borrowings, over a 40-year term.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Internal Audit Section of Cork County Council have completed a Programme Logic Model (PLM) for **Affordable Housing Scheme Kilnagleary Cost rental- Carrigaline**. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • To provide good quality affordable rental properties for approved affordable housing applicants • To ensure value for money is achieved • To ensure the project recoups its costs over its 40-year life cycle 	<ul style="list-style-type: none"> • A budget of approx. €40.25m • In-house Project team managing the project. 	<ul style="list-style-type: none"> • Preparing grant funding applications to the Department for approval • Procuring an external engineer led design team. • Seeking borrowing approval from the members of CCC and preparing application to borrow Capital funds from the HFA • Payment of invoices and recoupment of funds from the Department. • Monitoring spend and ensuring budget adherence. • Life Cycle product management of finished development 	<ul style="list-style-type: none"> • 60 no. Properties of good quality and suitable to needs of potential approved applicants 	<ul style="list-style-type: none"> • Providing good quality affordable cost rental homes for people who are not in a position to provide their own accommodation without subsidised support • Assist creating a positive community spirit within an existing residential area and to assist in easing the affordable accommodation crisis.

Objectives:

The objectives of **the Affordable Housing Scheme Kilnagleary Cost rental- Carrigaline** is to provide good quality affordable rental properties for approved affordable housing applicants and to ensure value for money is achieved together with project costs being recouped over the 40-year project lifecycle.

Inputs:

A budget of approximately €40.25m. has been allocated to the project. An in-house project team have been appointed to manage the project.

System Inputs include the Integra financial system and a proposed capital budget is listed on this system.

Activities:

The preparation of funding applications to the Department for approval: an Affordable Housing Fund grant application for a site subsidy has been made and approval is awaited. Future activity planned will include, procuring an external engineer led design team, seeking borrowing approval from the members of Cork County Council, preparing application to borrow capital funds from the project from the Housing Finance Agency. Payment of invoices and recoupment of funds from the Department, monitoring spend and ensuring budget adherence. Life cycle product management of finished development.

Outputs:

The construction of 60 no. affordable housing properties of good quality and suitable to needs of potential approved applicants

Outcomes:

Providing good quality affordable cost rental homes for people who are not in a position to provide their own accommodation without subsidised support. Assist creating a positive community spirit within an existing residential area and to assist in easing the affordable accommodation crisis.

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

The following section tracks the **Affordable Housing Scheme Kilnagleary Cost rental-Carrigaline** from inception to conclusion in terms of major project/programme milestones

2011- 2017: Cork County Development Plan- Housing Strateg



2022: Department Approval sought for affordable housing fund grant funding for 60 affordable cost rental units at Kilnagleary, Carrigaline



2022: Survey to be launched for expression of interest for applicants



2022: Tender to be run for Design team



2023: Part 8 planning to be sought



2023: Loan to HFA to be Applied for construction commencement



2023: Procurement of Contractor to commence



2024: Construction to commence



2025: Development complete and all units handed over to Cork County Council

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the **Affordable Housing Scheme Kilnagleary Cost rental-Carrigaline**

Project/Programme Key Documents	
Title	Details
1. "Housing For All "	The Governments Plan for providing over 33,000 new housing units per annum over the next decade.
2. Affordable Housing Fund Grant Application	This outlines the rationale, and estimated costing per unit type for the proposed development .

Key Document 1:

Housing for All: The Governments plan for providing over 33,000 new housing units per annum over the next decade. One of the key pathways in the plan is providing 54,000 affordable homes, (including 2000 cost rental homes) over the next decade.

Key Document 2:

Affordable Housing Fund grant application. This document outlines the rationale, estimated costing per unit type for the proposed mix of one, two and three bed apartments and 2 bed roomed houses. Estimated per unit costs range from approx. € 255,307 for a 2- bed single story unit to €313,607 for a 3-bed apartment. It also contains appraisal and site subsidy funding sought and seeks site subsidy funding approval per unit to support the development of affordable cost rental housing accommodation on the site.

It is the only site, available to the Council within this municipal district that can deliver affordable cost rental housing at scale and will serve to meet demand for affordable cost rental housing in Carrigaline, where the market is severely constrained.

These units are proposed to be made available as cost rental units and will have to

achieve a discount on market rent of 25%. An affordability constraint for new housing demand of 7.2% has been calculated for County Cork over the period 2021-2028. The average market rent across the development is €1,188 whilst the average affordable rent is €891, showing that a 25% discount can be achieved. This site is zoned residential and the proposed density of 42 dwellings per hectare is seen as being acceptable within this zoning. The scheme is noted as an innovative and inclusive one with ground floor units in the proposed duplex apartments to be used for elderly and disabled accommodation provision. It is proposed that 10% of the units will be subject to full universal design, a % will be reserved for older persons. It is also proposed to create a suitably sized serviced site within the development for a creche to service the local community.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Affordable Housing Scheme Kilnagleary Cost rental- Carrigaline**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Submission of proposal for Budget Approval	Access if project was appraised	Yes
Affordable Housing Fund Grant application to Dept. of Housing	Access if project was appraised	Yes

Data Availability and Proposed Next Steps

The main objective of this project is to provide housing for purchase at an affordable cost to qualifying applicants. This will be achieved when the houses have been constructed and sold. An assessment on the suitability of the houses can only be assessed over a longer period. I would recommend that future post project reviews would include a process that will help to evaluate the suitability of the houses and the social benefits gained such as improvement in the purchaser's quality of life and a positive community atmosphere.

The necessary data is available on file to assess the appraisal of the project on a need, financial and value for money basis.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the based for **the Affordable Housing Scheme Kilnagleary Cost rental- Carrigaline** 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)

While this project is still at an early stage it is complying with the Public Spending Code.

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

All the necessary data to date on the project is available on file for review.

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

No recommendations noted at this stage of the project.

Section C: In-Depth Check Summary

(Insert two paragraphs summarising report and copy to body of Quality Assurance Summary Report)

The following section presents a summary of the findings of this In-depth check on **the Affordable Housing Cost Rental Scheme Kilnagleary - Carrigaline**

The objective of the the Affordable Housing Cost Rental Scheme Kilnagleary - Carrigaline, construction of 60. No. affordable housing units for purchase by qualifying applicants. There is a need for an affordable housing scheme demonstrated in the area. The construction of affordable housing is in line with national and local housing policy. The houses are to be constructed on land owned by Cork County Council and zoned for residential development. In the current climate with construction costs continually on the increase it is more important than

ever that budgetary provision is regularly reviewed and adjusted appropriately as necessary.

The scheme will enhance social inclusion and multi tenure availability in the area. Internal Audit cannot evaluate further compliance of the project with the approval, implementation, or post implementation stages of the Public Spending Code as approval for the project to proceed to the next step from the Department is awaited.

There are procedures in place to manage the project and the Housing Department have expertise in managing and delivering housing projects to a high standard.