
Public Spending Code

Quality
Assurance
Report for 2019

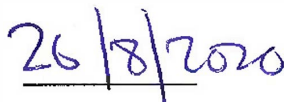
Dún Laoghaire-
Rathdown
County Council

Certification

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

Signature of Accounting Officer:

Date:

A handwritten signature in blue ink, appearing to read 'Tom McHugh', written over a horizontal line.A handwritten date '26/8/2020' in blue ink, written over a horizontal line.

Tom McHugh

A/Chief Executive

Dún Laoghaire-Rathdown County Council

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Introduction

Dún Laoghaire-Rathdown County Council (dlr) has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which dlr meets the obligations set out in the PSC and contains five steps;

Step 1

Draw up Project Inventory of all projects/programmes at the different stages of the Project Life Cycle. The 3 stages of the Life Cycle are expenditure being considered, expenditure being incurred and expenditure that has recently ended. The Project Inventory includes all projects/programmes above €0.5m.

Step 2

Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.

Step 3

Complete the 7 checklists contained in the PSC.

Step 4

Carry out a more in-depth check on a small number of selected projects/programmes. The value of projects/programmes subject to the in-depth check should be a minimum of 5% of total value of all Capital Projects on the Project Inventory and for Revenue Projects a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

Step 5

Complete Summary Report for the National Oversight and Audit Commission (NOAC) of the above 4 steps and include a note of how any inadequacies identified in the QA process will be addressed.

This report fulfils the fifth requirement of the QA Process for dlr in respect of 2019.

Step 1 - Project Inventory

This section details the Project Inventory drawn up by dlr in accordance with the guidance on the Quality Assurance process.

This inventory is divided between current and capital projects/programmes and between three stages:

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

Capital projects with total project cost of greater than €0.5m are included and are categorised depending on the stage of the project – if expenditure was incurred on the project in 2019 it is included under expenditure being incurred.

Increases of greater than €0.5m in budgeted revenue expenditure programmes are shown in expenditure being considered while programmes with revenue expenditure of greater than €0.5m in 2019 are listed under expenditure being incurred. It should be noted that revenue expenditure in many instances includes wages and salaries.

The Inventory lists a total of 137 projects across the 3 stages and cost categories with a total value of €854 million.

Summary Table of 2019 Inventory – Included in Appendix A.

	Revenue Projects		Capital Projects		Total Value of Inventory
Project Expenditure	Number	Value	Number	Value	Value
Being Considered	7	€9.87m	54	€548.31m	€558.18m
Being Incurred	47	€187.29m	25	€85.52m	€272.81m
Recently Ended	0	€0.00m	9	€23.04m	€23.04m
Totals		€197.16m		€656.87m	€854.04m

Step 2 - Procurements in excess of € 10million

As part of the Quality Assurance process dlr must publish summary information on its website of any procurements greater than €10m. There were no procurements greater than €10m in 2019.

Step 3 - PSC Checklists

The third step in the QA process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the Council and its agencies/bodies, in respect of guidelines set out in the PSC.

There are seven checklists in total;

- 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

A full set of checklists 1-7 was completed by dlr and can be found in Appendix B.

Step 4 - In-Depth Check

dlr's Internal Audit Unit carried out an in-depth check of two projects from the Project Inventory with a combined project budget of €11.29 million

From the projects recently ended Corbawn Lane Beach Access Improvements and Coastal Works was selected and from the projects current expenditure, Library Service Operations (F02) on the Revenue project inventory was selected.

The following presents a summary of the findings of these In-Depth Checks.

Corbawn Lane Beach Access Improvements and Coastal Works

Internal audit has examined the controls in place for the Corbawn Lane Beach Access Improvements and Coastal Works and can give reasonable assurance that there is compliance with the PSC.

A post project review has yet to be completed for this substantially completed project.

Internal audit recommends that dlr consider the following:

- That all information relating to the project is stored in a central location of the Road Maintenance, Public Lighting and Cleansing Section of Municipal Services

Having reviewed the available documentation in relation to the expenditure incurred under this capital project in 2019, Internal Audit is of the opinion there is compliance with the standards set out in the PSC.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within dlr.

Library Service Operations (F02)

The vision outlined in the 2013-2017 Public Library Strategy 'Opportunities for All', proposes 'Ireland's public libraries promote community cohesion and well-being, economic growth, stability and cultural identity. They will enhance self-worth and confidence. Ireland's public libraries will enable learning, deliver information and skills and animate culture, both in the community and online, with a skilled workforce working with citizens and partners, locally and nationally.'

The objectives of the dlr Corporate Plan 2015-2019 supports implementation of the Public Library National Strategy 2013-2017, the preparation of a Library Development Plan 2015-2019, delivering a cultural strategy for the Lexicon and developing a virtual library to enhance accessibility to materials/services.

The Library Operations Programme is managed and monitored to a high standard, ensuring the successful implementation of Corporate Goals 14.1, 14.2, 14.3 and 21.5. The programme is on-going, processes are under constant review and improvements are considered and implemented.

Internal Audit recommends dlr purchasing regulations are adhered to.

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2019, Internal Audit is of the opinion there is compliance with standards set out in the PSC.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within dlr.

Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure that is being considered, that is being incurred and that has recently ended.

dlr has no procurements in excess of €10 million for 2019 and thus no procurement details require publishing on the dlr website.

The checklists completed by dlr shows an adequate level of compliance with the PSC.

The in-depth checks carried out by Internal Audit revealed no major issues which would cast doubt on this Council's compliance with the Code and showed an overall level of compliance with the PSC. All recommendations arising from the in-depth check were accepted and will be implemented.

The compilation of both the inventory and checklists for the QA process was a significant co-ordination task in terms of liaising with various sections, departments and directors.

This process of engagement has meant progress has been made in incorporating the PSC and its requirements and ensuring a consistent level of compliance into all relevant activities throughout dlr and among the relevant staff.

The Capital Dashboard System continues to be used to centralise and streamline all areas of monitoring and reporting in respect of its capital projects onto a single system. This system contains a suite of PSC requirements, forms and checklists.

A Project Governance Board (PGB) was established during 2018 to provide a governance framework for capital projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board.

While dlr has complied with the requirements of the PSC in respect of 2019, any areas of improvement identified in this report will be incorporated to enhance its reporting and ensure high levels of compliance with the PSC in the future.

Dun Laoghaire Rathdown County Council	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant	Capital Projects			Current Expenditure	Capital Grant	Capital Projects	Current	Capital Grant	Capital Projects
	> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	> €0.5m	> €0.5m	> €0.5m	> €0.5m	> €0.5m	
Housing & Building											
Part V - Financial Contributions											€2,779,829
Ballyogan Court					€31,340,870						
Site at Shanganagh Castle, Shanganagh Road					€126,000,000						
Acquisitions of Properties for Social Housing											€5,729,690
Broadford Rise Housing Construction								€5,970,253			
Enniskerry Road Housing Construction								€4,537,573			
Rockville Drive Glenamuck Road								€3,370,964			
Redevelopment of Fitzgerald Park, Lower Mounttown Road, Dun Laoghaire, Co Dublin								€10,083,150			
Housing Development at Ballyogan Avenue								€644,434			
Housing Development at St Laurence Park					€29,369,522						
Refurbishment - Park House, Georges Street, Dun Laoghaire			€1,307,466								
Moyola Court								€4,825,000			
Replacement Units TAU West Pier Dun Laoghaire			€525,000								
Moyola Court Infill			€1,071,961								
A01 Maintenance & Improvement of LA Housing Units						€12,101,357					
A02 Housing Assessment, Allocation and Transfer						€1,420,928					
A03 Housing Rent and Tenant Purchase Administration						€1,608,101					
A04 Housing Community Development Support						€648,253					
A05 Administration of Homeless Service	€586,300					€4,068,979					
A06 Support to Housing Capital Prog.						€7,821,801					
A07 RAS and Leasing Programme	€4,788,600					€14,055,579					
A08 Housing Loans						€1,229,324					
A09 Housing Grants						€1,931,627					
A11 Agency & Recoupable Services	€619,200										
Road Transportation and Safety											
M50 Junction 14 Link Road				€7,800,000							
N11 Junctions Upgrades								€3,000,000			
Cherrywood - Kilternan Link Road						€37,241,500					
Nutgrove Avenue Upgrade								€1,050,000			
Rochestown Avenue - Interim Works			€2,000,000								
T.I.S. - Wyattville Road Improvements											€3,300,000
T.I.S. - Sandyford to City Centre Cycle Scheme(Clonskeagh)											€1,500,000
S2S Booterstown to Dun Laoghaire					€17,580,000						
T.I.S - Nova UCD Accessibility Scheme								€1,500,000			
Protected Cycle Schemes			€500,000								
Sandyford to Clonskeagh (UCD to Clonskeagh)			€500,000								
Sandyford Business District Cycle Route			€500,000								
Traffic improvement schemes (walking and cycling)					€6,000,000						
Road Reconstruction Multi Annual Funding (aka Road & Footpath Improvement)			€1,998,000								
Shanganagh Road Footpath (interim works)								€531,000			
Greenways future projects			€1,500,000								
S48 Stillorgan Village Framework Mgt Plan Phase 3 and 4			€4,150,000								
S48 Stillorgan Village Framework Mgt Plan Phase 2								€2,300,000			
S48 Stillorgan Village Framework Mgt Plan Phase 1											€2,100,000
Monkstown Village Public Realm & TIS											€2,573,300
Cruagh Wood to Ballyogan Greenway								€1,641,603			
Cherrywood to Shankill Greenway			€800,000								
Glenamuck Road/Enniskerry Road Junction					€13,000,000						
Glenamuck Distributor Road/Kilternan by pass						€75,350,000					

Dun Laoghaire Rathdown County Council	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant	Capital Projects			Current Expenditure	Capital Grant	Capital Projects	Current	Capital Grant	Capital Projects
	> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	> €0.5m	> €0.5m	> €0.5m	> €0.5m	> €0.5m	
Blackglen Road Improvement Scheme					€22,734,000						
Bracken Link Road				€6,100,000							
B01 NP Road - Maintenance and Improvement	€1,166,500					€551,853					
B03 Regional Road - Maintenance and Improvement						€1,797,924					
B04 Local Road - Maintenance and Improvement						€12,406,370					
B05 Public Lighting						€5,172,490					
B06 Traffic Management Improvement						€4,561,967					
B08 Road Safety Promotion & Education						€741,934					
B09 Car Parking						€2,250,054					
B10 Support to Roads Capital Prog						€1,505,451					
B11 Agency & Recoupable Services						€517,225					
Water Services											
C01 Water Supply						€5,390,944					
C02 Waste Water Treatment						€2,306,003					
C08 Local Authority Water and Sanitary Services						€3,778,056					
Development Management											
LIHAF Cherrywood - N11 Junction & Druids Glen Road Q-P3								€15,186,700			
LIHAF Clay Farm - Loop Distributor Road and Link Bridge				€4,700,000							
LIHAF - Woodbrook/Shanganagh				€4,160,000							
Cherrywood SDZ Infrastructure*											
URDF Cherrywood - Tully Park Phase 2				€5,042,300							
URDF Cherrywood - Linear Park and Greenway				€6,345,200							
URDF Cherrywood - Pond 2A Attenuation			€4,014,500								
URDF Cherrywood - Pond 5a Attenuation			€2,408,700								
Cherrywood - Priorsland Overbridge (Kiltiernan Link Road)				€13,375,000							
D01 Forward Planning						€1,962,723					
D02 Development Management	€1,285,600					€6,864,946					
D03 Enforcement						€1,023,834					
D06 Community and Enterprise Function						€2,110,103					
D08 Building Control						€1,247,437					
D09 Economic Development and Promotion						€5,353,199					
D10 Property Management						€1,397,806					
Environmental Services											
Deansgrange Cemetery Projects			€500,000								
Shanganagh Crematorium				€5,700,000							
E01 Landfill Operation and Aftercare						€2,334,613					
E02 Recovery & Recycling Facilities Operations						€1,788,981					
E03 Waste to Energy Facilities Operations						€864,222					
E05 Litter Management						€1,496,980					
E06 Street Cleaning						€5,801,114					
E07 Waste Regulations, Monitoring and Enforcement						€611,566					
E09 Maintenance of Burial Grounds						€2,297,131					
E10 Safety of Structures and Places						€609,520					
E11 Operation of Fire Service	€804,400					€15,882,989					
Recreation and Amenity											
Dundrum Carnegie Library repair and conservation works								€500,000			
Dun Laoghaire Carnegie Library - refurbishment and future use			€1,565,000								
Shanganagh Park Shanganagh Castle Works								€500,000			

Dun Laoghaire Rathdown County Council	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant > €0.5m	Capital Projects			Current Expenditure	> €0.5m Capital Grant	Capital Projects	Current	> €0.5m Capital Grant	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Stonebridge Road Changing Rooms Remaining phase			€640,000								
Stillorgan Library			€4,500,000								
Blackrock Park Upgrade - Phase 2			€1,750,000								
Cabinteely Park - upgrades to two gate lodges, greenways, car park and entrance			€2,000,000								
Jamestown Park - new paths, boundary planting, playground/adventure sports and parking			€1,000,000								
Dalkey Island - Upgrade Tower and Gun Battery			€500,000								
Kilbogget Park Sports Building			€500,000								
Marlay Golf Redevelopment			€500,000								
Shanganagh Castle Community			€500,000								
Shanganagh Park Masterplan			€3,000,000								
Sandyford Urban Open Space				€7,000,000							
Marlay Park Courtyard Phase 2										€2,800,000	
Fernhill Masterplan (Parkland and Sports) Phase 1								€2,723,117			
Pavement Improvement Programme								€1,400,000			
Hudson Road Park								€714,000			
Marlay Park Masterplan								€2,660,000			
County wide grass & all weather pitches								€3,700,000			
Colaiste Iosagain/Eoin all weather pitches								€1,300,000			
Springhill Park Tennis Pavilion										€870,632	
Fernhill Park & Gardens Phase 2								€3,904,510			
Glenalbyn Swimming Pool				€9,802,000							
Blackrock (Main Street & Blackrock Baths)			€1,600,000								
Samuel Beckett Civic Campus Phase 2					€37,100,000						
Public Realm - Dun Laoghaire Baths Refurb								€10,882,000			
F02 Operation of Library and Archival Service						€9,901,432					
F03 Outdoor Leisure Areas Operations						€13,523,175					
F04 Community Sport and Recreational Development						€3,718,421					
F05 Operation of Arts Programme						€5,283,226					
F06 Agency & Recoupable Services						€1,342,830					
Agriculture, Education, Health and Welfare											
Bray Landfill Coastal Defence			€2,076,000								
Corbawn Coastal Protection Works										€1,386,000	
Dun Laoghaire Harbour - East Pier storm damage repairs								€1,600,000			
Dun Laoghaire Harbour Walls - East and West Piers repairs				€8,980,000							
Dun Laoghaire Harbour Piers and Berths					€20,870,000						
Dun Laoghaire Harbour Seawalls and Slipways			€3,890,000								
Dun Laoghaire Harbour Buildings - building repairs			€2,675,000								
Dun Laoghaire Harbour Landslide - Road network etc			€1,100,000								
Dun Laoghaire Harbour Water - Water area within the harbour limits			€650,000								
G02 Operation and Maintenance of Piers and Harbours						€6,452,291					
Miscellaneous Services											
Village Improvement Public Realm			€2,500,000								
Public Realm - Lexicon Carparks and Environs								€1,000,000			
H03 Administration of Rates						€5,195,253					
H04 Franchise Costs						€841,553					
H09 Local Representation & Civic Leadership						€2,512,778					
H11 Agency & Recoupable Services	€619,600					€1,009,772					
Summary Totals	€9,870,200	€0	€52,721,627	€115,584,500	€380,005,892	€187,294,115	€0	€85,524,304	€0	€0	€23,039,451

* It is intended that the delivery of the Cherrywood SDZ infrastructure will be primarily carried out by the developers / landowners.

Appendix B

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	The requirements of the PSC were brought to attention of relevant staff in 2019
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Some internal training has been carried out and further training is planned
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. New structures being put in place to help adapt guidelines for dlr
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	As dlr not a Sanctioning Authority
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Relevant departments take cognisance of recommendations in these reports
1.6 Have recommendations from previous QA reports been acted upon?	2	Relevant departments take cognisance of recommendations in these reports

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - in depth review carried out
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Informal processes have always been in place. Formal processes are currently being implemented
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	Informal processes have always been in place. Formal processes are currently being implemented
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	A Project Governance Board has been established to provide a governance framework for Capital Projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Relevant departments take cognisance of recommendations in these reports

- ❖ 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

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Needs assessments and business cases used when making preliminary appraisal of projects
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes as required
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	2	Yes as required
2.7 Were the NDFA consulted for projects costing more than €20m?	2	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.11 Were State Aid rules checked for all supports?	2	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	

- ❖ 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

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Expenditure considered as part of 2019 Budget process
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Yes, a robust process is in place to consider any additional expenditure before it is approved
3.4 Was an appropriate appraisal method used?	2	Yes, a robust process is in place to consider any additional expenditure before it is approved
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	Yes

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.11 Was the required approval granted?	3	Yes. Approved by Council in accordance with the relevant statutory requirements
3.11 Was the required approval granted?	3	Yes. Approved by Council in accordance with the relevant statutory requirements
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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?	2	Yes
3.15 Have steps been put in place to gather performance indicator data?	2	Systems are in place for gathering of data to assess effectiveness of schemes where appropriate

- ❖ 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

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Management Team held monthly meetings, Public Realm Forum and the Corporate Project Governance Board both held regular meetings
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	3	At times
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	In the main
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	Did not arise
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Did not arise

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
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	Did not arise

- ❖ 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

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Outlined in Annual Budget, Department Business plans, Annual works programmes, Service Delivery Plan, Annual Service Plan and Performance Indicators
5.2 Are outputs well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) and Annual Service Plan
5.3 Are outputs quantified on a regular basis?	3	Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout year through regular scheduled meetings and through continuous contact with relevant staff within departments
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan
5.5 Are outcomes well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
5.6 Are outcomes quantified on a regular basis?	3	Through regular reviews of performance
5.7 Are unit costings compiled for performance monitoring?	3	
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through the National Performance Indicators the Council's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department. Reports through Customer Relationship Management System (CRM)
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	dlr has an Internal Audit Section in place

- ❖ 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

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	Informal processes have always been in place. Formal processes are currently being implemented.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects over €20m to review
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	No projects in this category
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Informal processes have always been in place. Formal processes are currently being implemented.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project	2	

- ❖ 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

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No services ceased in 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No services ceased in 2019
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No services ceased in 2019
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No services ceased in 2019
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No services ceased in 2019
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No services ceased in 2019
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No services ceased in 2019

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
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Corbawn Lane Beach Access Improvements and Coastal Works
Detail	The works involve stabilisation of the existing concrete public beach access structure at Corbawn Lane, Shankill and coastal protection works to an area of coast 180 meters north of the access
Responsible Body	Dùn Laoghaire-Rathdown County Council
Current Status	Construction works substantially completed. Snag issues are identified for completion before retention is paid
Start Date	Works commenced on 12 th December 2018
End Date	Project is substantially completed
Overall Cost	€ 1.38 million

Project Description

A number of refurbishment options for the Corbawn Lane Beach Access Project were assessed by Malachy Walsh & Partners, Engineering and Environmental Consultants in June 2015 with the aim of addressing the present and future risk of instability of the beach access structure at Corbawn Lane, Shankill due to coastal erosion and to prevent further erosion of the adjacent vulnerable coastline. The access structure was being undermined and the adjacent cliffs were over-steep and at risk of falling onto the beach and the structure itself. The coastal protection measures were also important for the protection of the immediately adjacent properties which are located back from the cliff face immediately north of Corbawn Lane on Seafield Road.

The proposed works included the following:

- Underpinning the existing access structure which required excavating under the structure.
- Protecting the base of the cliff in the immediate vicinity of the access structure using rock armour and concrete wing wall. This required excavating into the existing bed level to place toe rock armour.
- Stabilising the cliff adjacent to the access structure, with soil nailing and shotcrete.
- Placing rock armour protection to the base of the cliff for some 180 metres north of the access structure.

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 Corbawn Lane Beach Access Improvements and Coastal Works.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To maintain public safety by protecting against the present and future risk of instability of the beach access structure at Corbawn Lane due to coastal erosion and to prevent further erosion of the adjacent vulnerable coastline. The works are in accordance with Section 5.2.5.4, Policy CC17: Coastal Defence, of the County Development Plan 2016-2022 which states 'it is Council policy to implement and have regard to the recommendations of the Coastal Defence Strategy (2010) for the County where feasible.'</p>	<p>Total cost €1,386,032. Internal capital funding identified.</p>	<p>Part 8, Article 81 of the Planning and Development Regulations, 2001 (as amended) prepared and approved by Council at meeting dated 14th March 2016.</p>	<p>The works included:</p> <ul style="list-style-type: none"> • Underpinning the existing access structure. • Protecting the base of the cliff in the immediate vicinity of the access structure using rock armour. • Stabilising the cliff adjacent to the access structure, with soil nailing and shotcrete. • Placing rock armour protection to the base of the cliff for some 180 metres north of the access structure. 	<p>The outcome of the project was to prevent further erosion of a vulnerable coastline and to maintain a safe point for public access to beach amenities.</p> <p>The envisaged outcome of the project was in accordance with the County Development Plan 2016-2022 which in Section 5.2.5.4 Policy CC17: Coastal Defence states 'it is Council policy to implement and have regard to the recommendations of the Coastal Defence Strategy (2010) for the County where feasible.'</p>

Description of Programme Logic Model

Objectives: The objectives of the works were to maintain public safety by protecting against the present and future risk of instability of the beach access structure at Corbawn Lane due to coastal erosion and to prevent further erosion of the adjacent vulnerable coastline. The works contribute to implementing the recommendations of the Coastal Defence Strategy Study 2010 commissioned by dlr and are in accordance with the County Development Plan 2016-2022 which in Section 5.2.5.4 Policy CC17: Coastal Defence states 'it is Council policy to implement and have regard to the recommendations of the Coastal Defence Strategy (2010) for the County where feasible.'

Inputs: The project was funded by internal capital funding.

Activities: Key activities carried out through the project included conducting the Part 8 process. Works on site included underpinning the existing access structure, protecting the base of the cliff in the immediate vicinity of the access structure using rock armour, stabilising the cliff adjacent to the access structure with soil nailing and shotcrete and placing rock armour protection to the base of the cliff for some 180 metres north of the access structure.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project included stabilisation of the existing concrete beach access structure at Corbawn Lane and coastal protection works to an area of coast some 180 metres to the north of the access.

Outcomes: The envisaged outcome of the project was to maintain public safety by protecting against the present and future risk of instability of the beach access structure at Corbawn Lane due to coastal erosion and to prevent further erosion of the adjacent vulnerable coastline in accordance with the recommendations of the Coastal Defence Strategy Study 2010 commissioned by dlr. The works undertaken on site helped to achieve this.

A post project review has yet to be completed.

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

The following section tracks the Corbawn Lane Beach Access Improvements and Coastal Works from inception to conclusion in terms of major project milestones.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Corbawn Lane Beach Access Improvements and Coastal Works.

Project/Programme Key Documents	
Title	Details
1. County Development Plan 2016 -2022	Policies and guidance in the County Development Plan 2016-2022 permitted the carrying out of coastal protection works
2. Consultants Reports	Consultants appointed in 2014 prepared a Preliminary Report and carried out a Screening for Appropriate Assessment
3. Business Case	A copy of the Project Business Case, approved by the Council's Projects Governance Board, is on file
4. Report to Council submitted in accordance with Part 8, Article 81 of the Planning and Development Regulations, 2001, (as amended) and Section 138 of the Local Government Act, 2001 (as amended)	The proposed works were approved under the Part 8 procedure
5. Minutes of site meetings	Minutes of meetings held between Transportation, Contractor and Consultants
6. Financial Reports	The financial status of the project was updated regularly on the council's Capital Tracker Dashboard. The necessary financial data is available on Agresso

Key Document 1: County Development Plan 2016-2022

This plan adopted in February 2016 gave the Council scope to address the on-going erosion of the existing cliff face at Corbawn Lane and to stabilise the public beach access structure as well as the adjacent cliffs.

Relevant policies and guidance in this plan are: Section 14.3.3 – Policy CC12: Coastal Defence – *‘it is Council policy to prepare a Coastal Defence Strategy for the County’*. Section 16.18.1 – Coastal Issues – Erosion/Flooding/Recreation. Section 9.4.1 – Policy LHB17: Coastal Zone Management and Dublin Bay – *‘it is Council policy to co-operate with the Coastal Zone Management Division of the Department Division of the Department of Agriculture, Fisheries and Food in the preparation of the national stocking exercise and in the preparation and implementation of a national Coastal Zone Management Strategy. It is also Council policy to co-operate with Dublin Bay Task Force in the preparation of a Dublin Bay Master Plan in partnership with local communities, the general public, user organisations and statutory authorities’*.

Key Document 2: Consultants Report

The Preliminary Report prepared by consultants entitled ‘Preliminary Report Corbawn Lane Access Improvement Works June 2015’ consisted of preparation of a feasibility study examining refurbishment options, preliminary design of a preferred option, commission of a topographic survey of the access structure and adjacent areas, preparation of a cost estimate, planning and permission requirement and development of a construction programme for the works.

The Appropriate Assessment Report dated August 2015 considered the potential impact of the project on nearby Natura 2000/Ramsar sites.

Key Document 3: Business Case

The Business Case gives an overview of the project by setting out the project vision, benefits, scope, objectives and timescale. It considers options and contains a cost and resources analysis. The complexities, risks and dependencies are identified.

Key Document 4: Report to Council submitted in accordance with Part 8 of the Planning and Development Regulations, 2001, (as amended)

The report to Council outlines the main aim of the works to address on-going erosion of the cliff face and to stabilise the public beach access structure and adjacent cliffs and protection measures for adjacent properties located back from the cliff face north of Corbawn Lane on Seafield Road.

The report gives details about location, requirements, refurbishment options and proposed works, zoning and objectives, accommodation works to be put in place, landscaping proposals, reports from other Council Departments which were supportive of the works, information evenings, bodies notified and a list of submissions and responses.

The proposed development was considered to be in accordance with the provisions of the 2016-2022 dlr County Development Plan and with the proper planning and sustainable development of the area and was approved by Elected Members in March 2016.

Key Document 5: Minutes of Site Meetings

The minutes of site meetings held between the senior engineer, transportation and the contractor and consultants provided an ongoing review of the status of the project. Minutes of meetings are on file.

Key Document 6: Financial Reporting

The financial status of the project was updated regularly on the Council's Capital Tracker Dashboard. The necessary financial data is available on Agresso. This information can be used to monitor expenditure and income of the project.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Corbawn Lane Beach Access Improvements and Coastal Works. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Project justification, statement of need and estimated costings	To determine the need and feasibility of the project	On project file - outlined in Business Case and Approval Check Lists for project stages 1-4
Report submitted in accordance with Part 8, Article 81 of the Planning and Development Regulations, 2001	Confirm compliance with proper planning procedures and the need to address erosion of the cliff face at Corbawn Lane and stabilise the public beach access structure	On project file
CEO's detailing appointment of Consultants	Details adherence with national and local procurement regulations	On project file
CEO's detailing appointment of Contractor	Details adherence with national and local procurement regulations	On project file
Post Project Review	To assess if project was delivered in line with its intended scope and budget and in line with the PSC. To ensure lessons learned from the project are available for future projects	To be completed

Data Availability and Proposed Next Steps

The data audit presented above details the type of information that is currently available if this project is selected to undergo further review. It is the opinion of Internal Audit that dlr is collecting relevant data that will enable future evaluation of the Corbawn Lane Beach Access Project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Corbawn Lane Beach Access Improvements and Coastal Works 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 PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

The project was subject to the standards outlined in the PSC Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standards Rules and Procedures dated September 2013. Compliance with the standards of this code is set out below.

Appraisal Stage

The appraisal and planning stages overlapped which is in compliance with the standards of the PSC. A Preliminary Report prepared by Consultants dated June 2015 for the works consisted of preparation of a feasibility study examining refurbishment options and preliminary design of preferred options, preparation of a cost estimate and development of a construction programme for the works. A business case was prepared in November 2018 which provided an overview of the project by setting out the project vision, benefits, scope, objectives and timescale, options, costs and resources, complexities, risks and dependencies. The business case factored in part of the overall increase to the contract sum, which was known about at that time. An approved copy of the Business Case is on file.

Implementation Stage

Tendering and appointment of the main consultants and contractor were carried out in accordance with procurement procedures. Chief Executive Orders were prepared and signed appointing the contractor and consultants.

There were minutes on file of site meetings, commencing from 6/12/18, which provided an ongoing review of the status of the project at construction stage.

The financial status of the project was updated regularly on the Capital Tracker Dashboard during the lifecycle of this project and the necessary financial data was available on Agresso. All payments were reviewed and full compliance with dlr purchasing regulations was confirmed. Details of the contractor's payment certificates and valuations were on file.

Post Implementation Stage

A post-project review is planned but has yet to take place. It is recommended this review outlines the reasons for the increase in project costs.

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

In order for a full evaluation of the project to be carried out at a later date, the following information which was either partly or not available during the review period should be made available.

- Post project review

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

This project was under the management of three Engineers from Municipal Services and two Engineers from Infrastructure and Climate Change at various times during the lifecycle of the project. The project is currently the responsibility of the Road Maintenance, Public Lighting and Cleansing Section of Municipal Services since the last quarter of 2018. It is recommended that all information relating to the project is stored in a central location of this section.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Corbawn Lane Beach Access Improvements and Coastal Works.

Summary of In-Depth Check

Internal audit has examined the controls in place for the Corbawn Lane Beach Access Improvements and Coastal Works and can give reasonable assurance that there is compliance with the PSC.

A post project review has yet to be completed for this substantially completed project.

Internal audit recommend that dlr consider the following recommendations:

- It is recommended that all information relating to the project is stored in a central location of the Road Maintenance, Public Lighting and Cleansing Section of Municipal Services

Findings

Having reviewed the available documentation in relation to the expenditure incurred under this capital project in 2019, Internal Audit is of the opinion that there is compliance with the standards set out in the PSC.

Audit Opinion

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within dlr.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Library Service Operations (F02)
Descriptions	The dlr Library Service consists of eight branch libraries serving the educational and recreational needs in the county. dlr Libraries provide access to a diverse range of educational, cultural, informational, recreational, library materials and services
Responsible Body	Dún Laoghaire Rathdown County Council
Current Status	Current expenditure - revenue budget
Start Date	January 2019
End Date	December 2019
Overall Cost	The Council made provision in the 2019 Revenue Budget for expenditure of €9,752,800 and income of €604,500 for this programme

Project Description

The dlr Library Development Plan 2016-2020 sets out the strategy and work plan for the development of the library service. The plan was developed in line with the dlr County Development Plan, recognising the Councils' Corporate, Economic, Community and Cultural Plans. The plan was also guided by the 2013-2017 Public Library Strategy, Opportunities for All which has since been replaced by the new Public Library National Strategy, Our Public Libraries 2022 - Inspiring, Connecting and Empowering Communities, launched by the Minister for Rural and Community Development at the Lexicon Library on 14th June 2018.

dlr Library Service manages eight branches within the county and has 94.5 full time equivalent staff delivering library services in accordance with the mission set out in the Library Development Plan to connect and empower people, inspire ideas and support community potential.

dlr Libraries priorities identified in the 2019 Adopted Budget included:

- Implement the dlr Library Development Plan, dlr Creative and Culture Strategy and 'Our Public Libraries 2022';
- Continue to develop library facilities and enhance access and opening hours;
- Refurbish library at Stillorgan subject to approval/funding;
- Pilot 'My Open Library' in Deansgrange Library and any changes if required;
- Develop and implement a digital strategy including on-going investment in IT and e-resources, including STEM, coding etc. and enhance digital technology access;
- Encourage on-going development of library partnerships around cultural and creative activity;
- Deliver the Reader in Residence and Writer in Residence programmes;
- Rollout Creative Ireland, Healthy Ireland, Work Matters and Right to Read programmes;
- Support the on-going development of Music Generation dlr and building core stock for music education and development

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Library Service Operations (F02).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The provision of a Library Service which meets the information, learning and cultural needs and interests of the community; in accordance with Corporate Goals 14.1, 14.2, 14.3 and 21.5 of the dlr County Council Corporate Plan 2015-2019.</p>	<p>2019 Revenue Budget - Expenditure - €9,752,800 Income - €604,500.</p>	<p>Delivery of a Library Service.</p>	<p>Administering a Library Service which offers a diverse range of cultural and educational programmes and services, which caters for people of all ages.</p>	<p>The provision of a Library Service in compliance with dlr's Corporate Goals 14.1 to commence implementation of the Public Library National Strategy 2013-2017 "Opportunities for All", 14.2 to prepare and implement a Library Development Plan 2015–2019, 14.3 to deliver a Cultural Strategy for the LexIcon and 21.5 to develop the virtual Library to enhance members' accessibility to materials and services.</p>

Description of Programme Logic Model

Objectives: The provision of a Library Service which meets the information, learning and cultural needs and interests of the community, in accordance with Corporate Goals 14.1, 14.2, 14.3 and 21.5 of dlr's Corporate Plan 2015-2019.

Inputs: dlr's meeting of 6th November 2018 adopted the Annual Budget for 2019 which included the provision of an expenditure budget of €9,752,800 and an income budget of €604,500 for Library Operations. The budget finances the delivery by the Library Service of a diverse range of cultural and educational programmes and services which caters for people of all ages. The inputs also include the associated administration costs for staff in the Libraries Section.

Activities: The provision of a Library Service.

Outputs: Having carried out the identified activities using the inputs, the outputs of the programme are the delivery by the Library Service of a diverse range of cultural and educational programmes and services which caters for people of all ages.

Outcomes: The envisaged outcomes of the programme are the provision of a Library Service in a cost-effective manner that strives to meet users educational, information and cultural needs and interests.

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

The following section tracks the Library Service Operations (F02) from inception to conclusion in terms of major project/programme milestones.

An extensive programme of 2,759 events was provided and many national initiatives implemented. Visits (footfall) to dlr libraries in 2019 totalled 1,102,912.

The following are key services, initiatives and highlights of 2019:

- Investment continued in the library collection, e-resources, e-books and local studies collection and services using the Book Fund resources. 1,135,426 Items were borrowed in 2019.
- Appointment of new Writer in Residence for 2019/2020.
- Supported Music Generation dlr with extensive programmes across libraries.
- Delivered dlr Library Voices.
- 11th Anniversary of the Mountains to Sea dlr Book Festival.
- Ongoing local events took place in branch libraries complementing national initiatives such as Creative Ireland, Healthy Ireland, Work Matters, Right to Read.
- Online services offered including music streaming.
- Issue of fortnightly e-bulletin and What's on Guide.
- Family Days in Lexicon.
- As part of the Decade of Centenaries, the centenary of the Dominican Oratory of the Sacred Heart was celebrated with an exhibition in dlr Lexlcon, talks, workshops, tours, seminars and publication of Divine Illumination.
- My Open Library fully implemented in Deansgrange Library, with 21,012 visits during 2019.
- Library Fines were abolished and moving towards a cashless model.
- Expansion of Autism Friendly Programme to include Sensory Room in Deansgrange Library and quiet times in other branches, purchase of sensory toys and equipment for each branch and planned publication of ASD-friendly booklist.
- Development of dlr Libraries App for Android and iPhone.
- New equipment and software including HP Sprouts, Hubblets, Apple macs, tablets, ipads and phone charging units to enhance digital offer and experience.
- Introduction of Club Leabhair na nÓg, LGBTQ+ Book Club and Cinema Book Club in dlr Lexlcon.
- Delivery of Cuairt & Cultúir, a joint Libraries/Arts programme of events in residential care facilities around dlr.
- Organised film camp in dlr Lexlcon for teenagers in association with Fighting Words.
- Hosted 4th dlr Teen Entrepreneur STEM (Science, Technology, Engineering, Maths) Camp for Transition Year students in dlr Lexlcon LAB. The camp concluded with participants demonstrating their projects to school peers and community members.
- New signage introduced in branches.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Library Service Operations (F02).

Project/Programme Key Documents	
Title	Details
Annual Budget	2019 Budget approved by the Council on 6 th November, 2018
Chief Executive Orders	CE Orders authorising expenditure on the Programme
Financial Reports	Expenditure reports generated from Agresso
Action Plans/Reports	Plans and targets for the year are established and performance tracked
Department/Section Process Documents	Catalogue of services provided and associated processes

Key Document 1: Annual Budget for 2019

The County Council meeting of 6th November 2018 adopted the Annual Budget for 2019. The Council made provision in the 2019 Revenue Budget for Library Operations expenditure of €9,752,800 and income of €604,500. In the Annual Budget provisions, Library Operations expenditure accounted for 5.3% of the total revenue expenditure budget of €183.8 million.

Key Document 2: Chief Executive Orders

Signed Chief Executive Orders authorising expenditure on Library Operations are generally in place.

Following a review of a sample of payments from each goods and services procurement threshold, Chief Executive Orders were not found approving payments to two suppliers. dlr Libraries paid the two suppliers a total of €205,870 and €90,023 respectively in 2019.

The two suppliers are included on a national framework agreement established by the Local Government Management Agency (LGMA) for the supply of books. The LGMA manage the procurement of books on behalf of all Libraries in Ireland and take the lead in tendering for suppliers, removing the requirement from local authorities to procure these services. The establishment of frameworks for the supply books and the renewal of these frameworks is the primary responsibility of the LGMA.

Payments totalling €17,140 to another supplier on a different framework agreement managed by the LGMA for print periodicals was made after the agreement had expired and before the new agreement was established. The LGMA delegated responsibility to Dublin City Council (DCC) to establish this framework agreement. Following a procurement process, the agreement was established for 2 years from July 2015 with an option to renew annually for a further 2 years. The new framework agreement established by DCC with the same supplier commenced 7 months after the previous agreement expired. Libraries Section had prepared a Chief Executive Order to approve incurring of expenditure of €30,000 per year under the terms of the 2015 framework agreement but did not have a Chief Executive Order for the payments made in the months DCC did not have a framework agreement established.

The rollout of a mandatory procurement reference field on Agresso to dlr users will assist compliance with procurement policies and procedures.

Key Document 3: Financial reports

dlr Libraries are accountable through the budgetary process and demonstrate governance in its operations by regular reviews of expenditure and income and monitoring of performance against budget throughout the year.

Reports are generated monthly from Agresso related to book-fund and culture expenditure and circulated to staff in the Bibliographic Service and Culture Team. A monthly spreadsheet is updated with results of committed culture expenditure against budget. Other Agresso reports are run throughout the year to monitor all other Library expenditure and Income against budget.

In line with Revenue requirements, dlr Libraries ensure all payments to an individual/sole trader/partnership doing an event for Libraries are paid through payroll. Details of these payments are recorded in an excel spreadsheet.

Meetings are held with the facilities management contractor to review their monthly reports and to agree works. Before Invoicing, all reactive costs are submitted by the contractor each month to Library staff for review, and approval must be obtained by the contractor to incur costs exceeding €1,000.

Key Document 4: Action Plans/Reports

As required under Section 78(5) and (6) of the Local Government Act 2001, dlr prepared a Library Development Plan. The current Library Development Plan 2016-2020 was formulated in the context of the dlr Corporate Plan 2015-2019. The Library Development Plan was subject to review during 2019 in order to assess performance against objectives.

The objectives of the Library Development Plan were translated into the Library Business Plans and the Annual Service Delivery Plan.

The Library Service reports to the Dundrum and Dún Laoghaire Area Committees and are also accountable to the Community, Culture & Wellbeing Strategic Policy Committee.

During 2019 updates on the Library Service were provided in the Monthly/Quarterly Management Reports presented to Council. Progress in regard to the future works programme was reported on at the SPC Meetings.

During 2019, progress in relation to performance under the NOAC national performance indicators for Libraries was reported on for 2018. The functions reported on include; number of library visits, number of items issued to borrowers and the cost of operating the library service. Performance under the NOAC indicators for 2019 was kept under review.

dlr Libraries produced monthly and annual statistics for key performance indicators reporting on patrons, issues, footfall, Internet and Wifi usage.

Key Document 5: Department/Section Process Documents

Department/Section process documents are completed for all service areas under the programme detailing the service description and the associated processes undertaken. These documents provide a clear description of the processes for each element of the service provided and those necessary for successful service delivery.

dlr Libraries prepared documents outlining procedures for services that assist staff awareness and training.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Library Service Operations (F02). It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Chief Executive Orders	Details adherence with national and local procurement regulations	On file
Financial Reports	To monitor expenditure and income against budget	On file
Action Plans/Reports	To monitor performance against targets	On file
Department/Section Process Documents	To monitor services provided and associated processes	On file

Data Availability

The data audit presented above details the type of information that is available for inspection. It is the opinion of Internal Audit that dlr is collecting relevant data that will enable future evaluation of the programme.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Library Service Operations (F02) 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 PSC? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Having reviewed the documentation in relation to the expenditure incurred and Income received during 2019 it is considered that there is general compliance with the PSC.

The following documents were generally in place for the Library Operations Programme:

- Budget approved by the Council
- Chief Executive Orders
- Financial Reports
- Action Plans/Reports
- Department/Section Process Documents

Improvements and recommendations in relation to such documentation are noted below.

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

Data was available for inspection.

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

In order to comply with dlr purchasing regulations, if there is an intervening period between the expiry of a nationally organised framework agreement and the commencement of a new framework, the continuation of payments should be approved by Chief Executive Order. Chief Executive Orders approving the incurring of expenditure over 10k, should be uploaded to Agresso with each requisition.

At the time of this in-depth check, dlr Libraries had commenced preparation of a tracking system to record tender framework commencement and expiry dates which will alert staff when preparation of a Chief Executive Order is required. In addition, the ordering of all books, periodicals, CDs, DVDs, audio and online resources from suppliers included on a national framework managed by the LGMA is now done centrally by dlr Libraries Headquarters on behalf of all branches, facilitating further control and monitoring of the process.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Library Service Operations (F02).

Summary of In-Depth Check

The vision outlined in the 2013-2017 Public Library Strategy 'Opportunities for All', proposes 'Ireland's public libraries promote community cohesion and well-being, economic growth, stability and cultural identity. They will enhance self-worth and confidence. Ireland's public libraries will enable learning, deliver information and skills and animate culture, both in the community and online, with a skilled workforce working with citizens and partners, locally and nationally.'

The objectives of the dlr Corporate Plan 2015-2019 supports implementation of the Public Library National Strategy 2013-2017, the preparation of a Library Development Plan 2015-2019, delivering a cultural strategy for the Lexicon and developing a virtual library to enhance accessibility to materials/services.

The Library Operations Programme is managed and monitored to a high standard, ensuring the successful implementation of Corporate Goals 14.1, 14.2, 14.3 and 21.5. The programme is on-going, processes are under constant review and improvements are considered and implemented.

Internal Audit recommends dlr purchasing regulations are adhered to.

Findings

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2019, Internal Audit is of the opinion that this programme complies with the standards set out in the PSC.

Audit Opinion

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the PSC within Dun Laoghaire-Rathdown County Council.