



Public Spending Code - Quality Assurance Review 2022

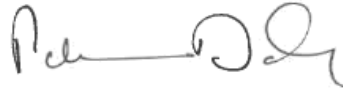
Internal Audit

Limerick City & County Council

Certificate

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

Signature of Accounting Officer:



Dr. Pat Daly

Chief Executive

Limerick City & County Council

Date:

31st May 2023

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Introduction

Circular 13/13 The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service- Standard Rules & Procedures¹ was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

In July 2019 the Public Spending Code was amended to update the central technical references and economic appraisal parameters in the Spending Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updated the Guidelines for the use of PPPs and consolidated the Public Spending Code guidance on the website of the Department of Expenditure and Reform.

The requirements in the Public Spending Code (PSC) are based on employing good practices at all stages of the expenditure life cycle. Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed. Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

All Government Departments, Local Authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The Guidance Note, prepared and updated by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective.

This edition is the fourth version of the guidance and has been updated following agreement with DEPR on the contents and approach by Local Authorities.

¹ <https://circulars.gov.ie/pdf/circular/per/2013/13.pdf>

Step 1 - Project Inventory

This section details the Project Inventory drawn up by Finance Department 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/ Discontinued

For the 2022 inventory, the required treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- ❖ Where a capital grant scheme is 100% funded by Government Grant- Project Cost to be included under Capital Programme
- ❖ Where a Capital Grant Scheme is 100% funded by the Local Authority- Project Cost to be included under Capital Grant Scheme
- ❖ Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding- Project Cost to be included under Capital Programme with a note made for each element funded by own resources
- ❖ Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding- Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant

The inventory lists 132 projects across the three stages and cost categories with a total value of **€1,002,480,326.25**.

Summary Table of 2022 Inventory - Included in Appendix A.

Project Expenditure	Revenue Projects		Capital Grant Schemes & Capital Projects		Total Value of Inventory
	No.	Value	No.	Value	
Being Considered	11	€18,259,743.10	29	€51,714,799.00	€69,974,542.10
Being Incurred	40	€820,511,674.16	42	€98,247,182.92	€918,758,857.08
Recently Ended	-	-	10	€13,746,927.07	€13,746,927.07
Totals	51	€838,771,417.26	81	€163,708,908.99	€1,002,480,326.25

Step 2 - Published Procurements in excess of €10 million

Limerick City & County Council has one project with a procurement value exceeding €10 million for the financial year 2022.

Project Details	
Year:	2022
Parent Department:	Transport Infrastructure Ireland
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	N/M20 Cork to Limerick Road Improvement Scheme – Phases 1 - 4
Procurement Details	
Advertisement Date:	23 rd April 2018
Tender Advertised in:	e-tenders and OJEU
Awarded to:	J.B. Barry Transportation Ltd (with Sweco UK & WSP UK as sub-consultants)
EU Contract Award Notice Date:	8th May 2019
Contract Price:	€12,349,978.00 (excl. VAT)
Progress	
Start Date:	March 2019
Expected Date of Completion per Contract:	March 2025
Spend in Year under Review:	€2,593,008.09 (excl. VAT)
Cumulative Spend to End of Year:	€7,794,080.70 (excl. VAT)
Projected Final Cost:	€12,349,978.00 (excl. VAT)
Value of Contract Variations:	Nil
Date of Completion:	March 2026
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	Up to Phase 4 (preparation of statutory documentation and submission of application and CPO to An Bord Pleanála for approval)
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Completed Phase 1 and Phase 2, currently at Phase 3

Listed below is the link to procurement information on Limerick City & County Council website.

<https://www.limerick.ie/council/services/business-and-economy/procurement/procurements>

Step 3 - Checklists

There are seven Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Limerick City & County Council has been with the Public Spending Code.

Seven Checklists;

- ❖ Checklist 1: General Obligations not specific to individual projects/programmes

- ❖ Checklist 2: Capital Expenditure Being Considered- Appraisal and Approval

- ❖ Checklist 3: Current Expenditure Being Considered- Appraisal and Approval

- ❖ Checklist 4: Incurring Capital Expenditure

- ❖ Checklist 5: Incurring Current Expenditure

- ❖ Checklist 6: Capital Expenditure Recently Completed

- ❖ Checklist 7: Current Expenditure that:
 - (i) reached the end of its planned timeframe or
 - (ii) was discontinued

A full set of checklists 1-7 completed by Limerick City & County Council can be found in Appendix B.

Step 4 - In-Depth Checks²

Step 4 looks at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/ or Implementation stages to make a judgment on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code.

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

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

These minimums can be achieved over a three-year period which means that the value of the capital projects selected this year should bring the total over the period 2020 to 2022 to at least 15% of the total capital and to 3% of the total revenue project inventory value.

The same projects should not be selected more than once in a three-year period unless it is a follow up to a serious deficiency discovered previously.

Deloitte, who perform part of the Limerick City & County Councils internal audit function carried out an in-depth check of:

- Two capital projects from the Project Inventory with a combined project budget of €8,612,783.11 and can be found in **Appendix C**.
- One current project from the Project Inventory with a project budget of €24,880,720.18 and can be found in **Appendix C**.

QA Year under review	Total Project Inventory (a)	Total Capital Project Inventory (b)	Total Revenue Project Inventory (c)	Value of Capital Projects selected for In-depth review (d)	Value of Revenue Projects selected for In-depth review (e)	% of Projects Selected of Total Revenue Inventory (e/c)	% of Projects Selected of Total Capital Inventory (d/b)
	€	€	€	€	€	%	%
2020	1,092,355,247.00	210,409,639.00	881,945,608.00*	3,889,102.00	–	–	1.85
2021	1,242,890,038.00	234,804,653.00	1,008,085,385.00	46,176,312.00	6,260,283.37	0.62	19.67
2022	1,002,480,326.25	163,708,908.99	838,771,417.26	8,612,783.11	24,880,720.18	2.97	5.26
3-year total	3,337,725,611.25	608,923,200.99	2,728,802,410.26	58,678,197.11	31,141,003.55	1.14	9.64

*Includes 604,000,000 HAP Shared Service for 31 Local Authorities

² Public Spending Code (PSC) Quality Assurance Requirements a Guidance Note for the Local Government Sector Version 4

The following represents a summary of the findings of the In-Depth Checks:

	1. Cliona Park Phase 3	2. O'Connell Street Urban Renewal	3. Local Road – Maintenance and Improvement
Compliance with Procurement Process	✓	✓	✓
Expenditure Corresponds with Plans and Progress	✓	✓	✓
Legislation and Statutory Requirements Complied with	✓	✓	✓
Project team has maintained Extensive Documentation on all Aspects of the Project	✓*	✓	✓
Satisfactory Compliance with the Public Spending Code	✓	✓	✓

* Refer to low risk area of improvement noted in conclusion.

Conclusion

This report sets out all the requirements of the Quality Assurance process of the Public Spending Code. In summary:

- ❖ A Project Inventory has been completed by Limerick City & County Council for 2022
- ❖ Limerick City & County Council has one project with a procurement value exceeding €10 million for the financial year 2022
- ❖ The 7 compliance checklists were compiled under the terms of the Public Spending Code. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the Public Spending Code, however there are areas which need improvement
- ❖ An in-depth review of a sample of projects has been completed and can be found in Appendix C.
- ❖ This report has been prepared which sets out the Quality Assurance requirements of the Public Spending code and will be published on www.Limerick.ie on 31st May 2023.

Limerick City & County Council engaged with Deloitte to complete the in-depth review part of the Public Spending Code (PSC) Quality Assurance Review. Based on a review of the information supplied, with the exception of the improvement noted below, no further matters came to Deloitte's attention during the review that would suggest non-compliance with the standards set out in the Public Spending Code. All data appropriate to the project are available and on file. However, some improvements are required to the contents of this data.

Deloitte's in-depth review identified the following area for improvement and noted it as a low risk item:

❖ **Capital - Cliona Park Phase 3**

Background:

The Cliona Park Phase 3 is a construction of 18 no. new-build homes at Cliona Park, Moyross Road, Limerick, to create a permeable neighbourhood with links to the surrounding areas and a direct new road link to Cratloe Road via the LIT Campus.

Recommendation:

Limerick City & County Council (LCCC) should ensure that a comprehensive assessment of other viable options is conducted for each project appraisal. This consideration should be documented and maintained on file.

Management Response:

Management does not accept that a comprehensive analysis of this site has not been completed given the zoning, housing need, detailed analysis carried out as part of the Development Plan, the Limerick Regeneration Framework Implementation Plan and the business case for funding for the project. The Council notes the need to consider in the business case specifically the “do nothing do minimum” options and relevant staff in Regeneration and the Housing Directorates will be advised.

Appendix - A

2022 Project Inventory

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
Housing and Building							
A01 Maintenance/Improvement of LA Housing Units		€ 963,622.83	€ -	€ -		€ -	
A07 RAS and Leasing Programme		€ 4,006,714.52	€ -	€ -		€ -	
Construction - Patrickswell (28 Units)				€ 2,500,000.00	Complete - Qtr 2 2025	€ 5,000,000.00	
Construction - Ardagh (8 Units)				€ 1,000,000.00	Complete - Qtr 2 2025	€ 3,488,845.00	
Construction - Broadford (18 Units)				€ 1,000,000.00	Phase 1 - Qtr 4 2024; Phase 2 - Qtr 1 2026	€ 2,200,000.00	
Construction - Sycamore Avenue Newcastle West (30 Units)				€ 3,376,000.00	Phase 1 - Qtr 2 2025, Phase 2 - Qtr 4 2026	€ 3,752,000.00	
Construction - Kilfinane (10 Units)				€ 2,000,000.00	Complete - Qtr 1 2025	€ 6,000,000.00	
Construction - Ballylanders (9 Units)				€ 750,000.00	Complete - Qtr 3 2024	€ 2,590,000.00	
Construction - Deerpark, Adare (31 Units)				€ 4,000,000.00	Complete - Qtr 2 2025	€ 6,000,000.00	
Construction - Orchard Site (27 Units)				€ 4,500,000.00		€ 8,000,000.00	
Construction - Sheep Street/ Athlunkard Street (8 Units)				€ 1,000,000.00		€ 2,000,000.00	
Energy Efficiency Works				€ 2,000,000.00		€ 3,880,000.00	
Kings Island Community Centre	Extension, Consolidation & Refurbishment of existing				110 weeks from DHLGH approval	€ 5,231,898.00	Total All in Cost. Stage 1 approval submitted to DHLGH Jan. 2023 awaiting approval
Thermal Upgrade Works				€ 5,420,899.00	1.5 years	€ 10,252,386.00	
Road Transportation & Safety							
RDO N21 Abbeyfeale to Mountmahon Pavement Strengthening				€ 850,000.00		€ 850,000.00	Commenced 2020. End of 2022 section 38. 2023 Design and procurement. Q4 2023 Construction
R445 Cappamore Raod Junction Improvement				€ 1,000,000.00	Complete Qtr 1 2024	€ 1,100,000.00	
NTA Cycle Facilities LIT to City Centre LCC/19/0003				€ 1,500,000.00	Complete Qtr 4 2024	€ 2,000,000.00	
NTA Upgrade Pedestrian & Cycle Facilities Quinn's Cross to Raheen				€ 1,500,000.00	Complete Qtr 1 2024	€ 1,550,000.00	
NTA DF16 UL/City Centre Bus Corridor				€ 1,500,000.00	Complete Qtr 4 2033	€ 3,500,000.00	
NTA Bus Connects Scheme				€ 1,650,000.00	Initial implementation by 2025	€ 7,800,000.00	Ongoing process, incl. infrastructural works for no. of years
Dock Road/Atlas Avenue Junction				€ 600,000.00	Complete Qtr 3 2024	€ 1,050,000.00	
O'Connell Street Revitalisation Project Phase 2				€ 600,000.00	Complete Qtr 4 2026	€ 10,000,000.00	
Golf Links Road and Ballysimon Road Upgrade (O'Shea's Pub)				€ 1,500,000.00	Complete Qtr 1 2024	€ 3,000,000.00	Dependent on CPO process
Abbeyfeale Centre Traffic management				€ 2,000,000.00	Complete Qtr 4 2025	€ 10,000,000.00	
Northside Transport Link				€ 698,000.00		€ 5,584,000.00	
Southside Transport Link				€ 970,000.00		€ 7,760,000.00	
Water Services							
C05 Admin of Group and Private Installations		€ 666,893.41	€ -	€ -		€ -	
Rural Water Programme				€ 1,399,900.00		€ 3,880,000.00	
Development Management							
D02 Development Management		€ 564,860.28	€ -	€ -		€ -	
D06 Community and Enterprise Function		€ 990,872.62	€ -	€ -		€ -	
D09 Economic Development and Promotion		€ 3,697,885.35	€ -	€ -		€ -	
Living City Centre Projects URDF				€ 3,500,000.00	2023 - 2027	€ 10,500,000.00	
Environmental Services							
E08 Waste Management Planning		€ 1,700,756.02	€ -	€ -		€ -	
E11 Operation of Fire Service		€ 659,288.55	€ -	€ -		€ -	
E14 Agency & Recoupable Servicess		€ 986,076.46	€ -	€ -		€ -	
Upkeep of Mulgrave Street Fire Station				€ 650,000.00	Complete Qtr 2 2024	€ 1,300,000.00	Design Team appointed
Upgrade of Cappamore Fire Station				€ 650,000.00	Commence works Qtr 1 2023	€ 685,570.00	Design Team procurement under way
Recreation & Amenity							
Askeaton Pool and Leisure Upgrade Works				€ 1,600,000.00	Qtr 2 2024	€ 2,000,000.00	Limerick 2030 DAC managing project
Miscellaneous Services							
H03 Administration of Rates		€ 1,816,886.61	€ -	€ -		€ -	
H11 Agency & Recoupable Services		€ 2,205,886.45	€ -	€ -		€ -	
Corporate Building Works				€ 2,000,000.00		€ 6,000,000.00	

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	Explanatory Notes
Housing and Building							
A02 Housing Assessment, Allocation and Transfer		€ 850,124	€ -	€ -		€ -	
A03 Housing Rent and Tenant Purchase Administration		€ 1,533,367	€ -	€ -		€ -	
A04 Housing Community Development Support		€ 1,048,527	€ -	€ -		€ -	
A05 Administration of Homeless Service		€ 8,447,640	€ -	€ -		€ -	
A06 Support to Housing Capital Prog.		€ 4,469,489	€ -	€ -		€ -	
A08 Housing Loans		€ 758,655	€ -	€ -		€ -	
A09 Housing Grants		€ 1,402,083	€ -	€ -		€ -	
A11 Agency & Recoupable Services		€ 2,636,824	€ -	€ -		€ -	
A12 HAP Programme		€ 694,462,227	€ -	€ -		€ -	
CAS Construction of 18 Units by Associated Charities Trust at Mirth, Thomondgate				€ 1,500,000.00	Complete Qtr 4 2023	€ 4,500,000.00	
CAS Construction - Towerfield, Croom (16 Units)				€ 1,100,000.00	Complete Qtr 4 2023	€ 1,300,000.00	
CAS Construction - St. Pauls Convent, Kilfinane (9 Units)				€ 2,500,000.00	Complete Qtr 2 2024	€ 3,000,000.00	
CAS Construction - 28/29 Lower Gerald Griffin Street (4 Units)				€ 1,000,000.00	Complete Qtr 1 2024	€ 5,000,000.00	
CAS Construction - McGarry House (8 Units)				€ 1,000,000.00	Complete Qtr 2 2024	€ 3,000,000.00	
Regen Cosgrave Park and Dalgaish Park N30A/2/11 and N30/1/51				€ 4,869,649.77	Complete Qtr 4 2023	€ 4,869,649.77	
Regen Southill Area Centre (Churchfield Phase 2)				€ 3,496,083.71	Complete Qtr 4 2023	€ 3,965,828.55	
SHIPC - Clonmacken Construction - 43 Units				€ 2,597,597.95	Complete Qtr 1 2024	€ 6,824,087.99	
SHIPC - Glenview Hospital - 20 Units				€ 2,026,246.66	Complete Qtr 2 2023	€ 4,343,152.49	
SHIPC - Clare Street - 7 Units				€ 789,546.80	Complete Qtr 1 2024	€ 1,025,170.00	
Regen Demolitions Houses				€ 634,999.29	Ongoing	€ 1,095,220.19	
Regen - Thermal Upgrade Works				€ 5,351,314.50	Ongoing works	€ 5,468,710.64	
Road Transportation & Safety							
B01 NP Road - Maintenance and Improvement		€ 1,762,663	€ -	€ -			
B02 NS Road - Maintenance and Improvement		€ 826,174	€ -	€ -			
B03 Regional Road - Maintenance and Improvement		€ 11,055,933	€ -	€ -			
B04 Local Road - Maintenance and Improvement		€ 24,880,720	€ -	€ -			
B05 Public Lighting		€ 4,204,736	€ -	€ -			
B06 Traffic Management Improvement		€ 1,649,298	€ -	€ -			
B07 Road Safety Engineering Improvement		€ 811,509	€ -	€ -			
B08 Road Safety Promotion/Education		€ 765,044	€ -	€ -			
B09 Car Parking		€ 1,343,773	€ -	€ -			
B11 Agency & Recoupable Services		€ 881,262	€ -	€ -			
RDO - N21 Newcastle West Relief Road				€ 430,519.93	Qtr 2 2024	€ 1,070,738.09	
RDO - N21 Abbeyfeale Relief Road				€ 426,893.49	Qtr 2 2024	€ 1,070,933.03	
Capital - LIHAF Mungret Link Streets				€ 6,441,520.99	Complete Qtr 4 2026	€ 9,756,336.00	Includes phase 3
NTA O Connell Street Urban Renewal LUCROC LCC/18/0005				€ 5,063,498.05		€ 9,478,400.24	
Capital N/ M20 Cork to Limerick Scheme				€ 4,416,160.52		€ 12,919,576.15	Target Planning Publication Q2 2024. Site investigation and geophysical archaeological surveys are ongoing at end 2022
Cap (L) - SNNR2 COONAGH KNOCKALISHEEN DISTRIBUTOR				€ 4,122,630.04	Complete Qtr 4 2025	€ 37,305,778.26	
N24 Beary's Cross Improvements RDO				€ 2,814,015.68	Complete Qtr 2 2023	€ 2,985,522.10	
NTA Metro Area NEW FOOTPATHS LCC/22/0003				€ 2,006,124.29	Ongoing	€ 2,006,124.29	
RDO - Foynes to Limk Road Improvement Scheme				€ 1,706,678.82		€ 11,146,213.33	ABP approved the scheme with modifications on 30th August 2022. Three judicial review applications were lodged in the High Court in respect of the Board's decision and must now be defended.
NTA Cappamore Kilmallock Minor Footpath scheme LCC/22/0002				€ 1,431,706.37	Ongoing	€ 1,431,706.37	
Capital - Public Lighting Retrofit Programme				€ 1,200,000.00	Qtr 4 2025	€ 1,240,397.67	
NTA Newcastle West Minor Footpath Schemes				€ 1,138,356.63	Ongoing	€ 1,138,356.63	
NTA Adare Rathkeale Minor Footpath Scheme LCC/22/0004				€ 1,037,711.63	Ongoing	€ 1,037,711.63	
NTA Metro Area Asset Renewal (Footpath)				€ 1,030,106.57	Ongoing	€ 1,030,106.57	
NTA Low Cost Junction Tightening / Pedestrian Crossing Schemes				€ 700,023.39	Ongoing	€ 700,023.39	

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	Explanatory Notes
NTA 2021 Safe to Schools Programme Support Infrastructure LCC/21/0017				€ 678,957.90	Ongoing	€ 715,066.05	
NTA LCCC Interim Active Travel Measures				€ 606,477.92	Ongoing	€ 606,477.92	
NTA 2021 Dooradoyle to City Centre (via Hyde Rd) Cycle Route LCC/21/0004				€ 603,934.21	Complete Qtr 4 2023	€ 622,518.04	
NTA Metro Area - Asset Renewal (Cycle Tracks and Greenway)				€ 590,188.87	Ongoing	€ 590,188.87	
NTA Childers Rd Multi Modal Orbital Corridor LCC/20/0007				€ 527,234.20	Complete Qtr 4 2023	€ 559,181.01	
NTA Active Travel Scheme				€ 3,340,022.00		€ 4,890,045.00	
NTA Sustainable Transport Measures				€ 22,985,000.00		€ 43,885,000.00	Includes numerous NTA schemes
Kings Island Flood Relief Scheme				€ 500,208.96		€ 5,886,013.91	
Water Services							
C01 Water Supply		€ 8,489,886	€ -				
C02 Waste Water Treatment		€ 3,390,494	€ -				
Development Management							
D01 Forward Planning		€ 1,737,118	€ -				
D03 Enforcement		€ 926,998	€ -				
D05 Tourism Development and Promotion		€ 2,615,361	€ -				
D10 Property Management		€ 4,955,694					
D12 Agency & Recoupable Services		€ 2,829,425					
Limerick Greenway				€ 1,402,869.06		€ 14,396,033.32	
Environmental Services							
E02 Recovery & Recycling Facilities Operations		€ 660,522					
E05 Litter Management		€ 1,069,767					
E06 Street Cleaning		€ 5,220,689					
E07 Waste Regulations, Monitoring and Enforcement		€ 762,687					
E09 Maintenance of Burial Grounds		€ 1,793,215					
E13 Water Quality, Air and Noise Pollution		€ 1,088,603					
E15 Climate Change and Flooding		€ 728,591					
National Fire Service Command and Control System				€ 1,000,000.00		€ 1,400,000.00	National System - issues with rollout however will be rolled out during year (recoupable)
Limerick City & Environs Flood Relief Scheme				€ 1,825,005.08	Stage 1, complete Qtr 3 2023	€ 7,000,000.00	Ongoing until 2031 - Stage 5 Handover
Adare Flood Relief Scheme				€ 379,796.71	Stage 1, complete Qtr 3 2023	€ 6,500,000.00	Ongoing until 2028 - Stage 5 Handover
Recreation & Amenity							
F02 Operation of Library and Archival Service		€ 6,820,573					
F03 Outdoor Leisure Areas Operations		€ 3,871,596					
F05 Operation of Arts Programme		€ 3,963,048					
Limerick Greenway - Underpasses and overpasses				€ 578,236.64	Complete Qtr 2 2023	€ 1,700,000.00	
Castletroy Park Playground Expansion				€ 509,437.38		€ 521,025.51	
Newcastle West Athletics Hub				€ 1,888,428.91	Complete Qtr 2 2023	€ 3,085,606.42	
Agriculture, Education, Health & Welfare							
G04 Veterinary Service		€ 812,483					
Miscellaneous Services							
H01 Profit/Loss Machinery Account		€ 1,550,178					
H09 Local Representation/Civic Leadership		€ 2,529,484					
H10 Motor Taxation		€ 905,216					

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
SHIPC - Gough Place Rosbrien Limerick - 17 Units				€ 2,767,077.88		€ 5,616,089.83	
SHIPC - Knocklong Housing Scheme - 12 Units				€ 1,686,172.48		€ 2,271,299.00	Retention payments due
CapitalM - Energy Efficiency 2021 (Housing Maint)				€ 941,539.25		€ 3,610,739.25	Retention complete in December 2022
REGEN N30/1/51 Daghlish Park Moyross				€ 848,751.14		€ 1,814,235.19	MERGED INTO 10105172
REGEN N30/1/29 Cliona Park Phase 3				€ 3,549,285.06		€ 4,495,848.46	MERGED INTO 10105172
N21 Coolballyshane Smithfield Pavement Scheme				€ 928,264.60		€ 928,264.60	Retention due late 2023
N69 Hegartys Cross to Askeaton Phase 1				€ 787,850.36		€ 787,850.36	Retention due late 2023
N21 Ward's Cross Road Safety Scheme				€ 606,794.60		€ 628,697.77	Retention due late 2023
DF16 Croom Distributor Road				€ 631,191.70		€ 4,593,442.79	
NTA Stimulus 2020 Covid Funding Condell Road (Clonmacken to Coonagh)				€ 1,000,000.00		€ 1,100,000.00	

Appendix - B

Quality Assurance 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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	LCCC Procurement Policy and the overview by the Requisition Unit ensures adequate awareness of the requirements from a procurement perspective on every order raised.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	N/A	PSC has not been adapted
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes on relevant projects
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations have been disseminated to appropriate sections, and implemented
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Independent Review by Internal Auditor
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Process currently under way for implementation of PPR on all projects

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Process currently under way for implementation of PPR on all projects. (3 post project evaluations)
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process currently under way for implementation of PPR on all projects
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Process currently under way for implementation of PPR on all projects

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Project appraisal, Feasibility and Options reports are produced on all major schemes and approval sought from Sponsoring authority before proceeding to tender.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance indicators are defined at project level
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Business cases for new projects are prepared for and assessed by central government
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Projects are scrutinised through the Capital Works Management

			Framework review processes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Experience on previous projects informs the approach on new projects.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Business cases for new projects are prepared for and assessed by central government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Procurement Unit assist with queries and training is ongoing - Refresher and new users
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, in line with guidelines
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	On-going discussions with Approving Authority
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	On-going discussions with Approving Authority
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Where applicable
Q 3.4	Was an appropriate appraisal method used?	2	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?		N/A
Q 3.6	Did the business case include a section on piloting?		N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?		No Pilot scheme undertaken 2022
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		No Pilot scheme undertaken 2022
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?		No Pilot scheme undertaken 2022
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		No Pilot scheme undertaken 2022
Q 3.11	Was the required approval granted?	3	Included in budget process
Q 3.12	Has a sunset clause been set?	1	Process currently underway for implementation of analysis system
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Process currently underway for implementation of analysis system

Q 3.15	Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system
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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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Extensions to budgets or timelines sought from approving body where appropriate
Q 4.7	Did budgets have to be adjusted?	2	As required - occasionally
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Y	Yes

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Process underway for implementation of analysis system
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	2	Process currently underway for implementation of analysis system
Q 5.7	Are unit costings compiled for performance monitoring?	2	Process currently underway for implementation of analysis system
Q 5.8	Are other data compiled to monitor performance?	2	Process currently underway for implementation of analysis system
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Process currently underway for implementation of analysis system
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Process currently underway for implementation of analysis system

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Process currently under way for implementation of PPR on all projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	0	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	2	Yes, ongoing process involving senior management and approving authority
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	Y	Reviews can highlight improved efficiencies in a number of areas i.e. air, noise, modal shift patterns.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	Y	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N	N/A for year under review
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N	N/A
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.

Appendix - C

In-Depth Checks

Appendix C.1: Indepth Checks – Quality Assurance

Cliona Park Phase 3

Section A: Introduction

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

Programme or Project Information	
Name	REGEN N30/1/29 Cliona Park Phase 3
Detail	The Cliona Park Phase 3 is a construction of 18 no. new-build homes at Cliona Park, Moyross Road, Limerick, to create a permeable neighbourhood with links to the surrounding areas and a direct new road link to Cratloe Road via the LIT Campus.
Responsible Body	Limerick City and County Council
Current Status	Capital Being incurred
Start Date	09 November 2021
End Date	03 April 2023
Overall Cost	€4,495,848.46

Project Description

The central aim of this project is to achieve balanced sustainable communities, with well connected neighbourhoods, remains constant. The project proposes a new infill residential development and quality open space in this area along with strategic demolitions and comprehensive refurbishments. The aim of the proposed layout is the creation of a permeable neighbourhood with links to the surrounding areas and a direct new road link to Cratloe Road via the Technological University if the Shannon Limerick Campus. Cliona Park Phase 3 is part of a wider regeneration project by LCCC called the Limerick Regeneration Framework Implementation Plan (LRFIP). The Cliona Park Phase 3 consisted of the construction of 18 new-build homes at Cliona Park, Moyross Road, Limerick.

LCCC received funding from the Department of Environment, Community and Local Government to complete this project.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for Cliona Park Phase 3. 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 construct 18 no. new-build homes at Cliona Park, Moyross Road, Limerick.	<ul style="list-style-type: none">The primary input to the project is €4,495,848.46 in funding towards the overall project development.A budget of €6,068,783 was determined and approved by the Department of Environment, Community and Local Government for this project.	<ul style="list-style-type: none">Capital Appraisal document complete.Competition for Tenders for consultants and construction.Snagging.	<ul style="list-style-type: none">Awarding of the Contract to the highest scoring tenderer to complete the works.Regular reports on monitoring of the project.Completed 18 new-build homes at Cliona Park, Moyross Road, Limerick	18 new-build homes at Cliona Park, Moyross Road, Limerick substantially complete.

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

The following section tracks Cliona Park Phase 3 project from inception to current status in terms of major project/programme milestones.



October 2008	Limerick Regeneration Masterplan outlined a strategy and vision for the identified regeneration areas.
October 2014	The Limerick Regeneration Framework Implementation Plan presented a vision for the physical regeneration of Moyross.
January 2015	Initial approval of the Cliona Park Phase 3 capital appraisal and cost appraisal received from the Department of Environment, Community and Local Government to the cost of €3,712,250.
May 2021	Request for Tender (RFT) closed on eTenders, with three tenders being received.
August 2021	Stage 4 All in Budget Cost approval received to the amount of €6,068,783.
October 2021	Signed contract agreement with contractors following tender process.
November 2021	Project construction commencement
November 2021 – April 2023	Progress Reports monitoring the progress of the project.
April 2023	Project completion date of Cliona Park Phase 3.

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Cliona Park Phase 3.

Project / Programme Key Documents	
Title	Details
Limerick Regeneration Framework Implementation Plan (LRFIP)	The LRFIP details the needs and reasoning for Cliona Park Phase 3.
Capital Appraisal for Cliona Park Phase 3	The Capital Appraisal document details the appraisal stage of the project and outlines the works to be completed on the project.
Cliona Park Phase 3 Tender Pack	The tender pack includes the project specification as prepared by LCCC appointed architects, this details the scope of the project.
Tender assessment report for contractor	This document details the competitor analysis performed on tenders received for the contractor services.
Signed contract agreement for contractor	Awarding of contract for Contractor (Martins Construction Ltd.)
Progress Reports and Payment Certificates	Reports monitoring the progress of the project, both financial and non-financial.
Change Order Listing	List of changes to project costing

Key Document 1: Limerick Regeneration Framework Implementation Plan (LRFIP): The LRFIP details the needs and reasoning for Cliona Park Phase 3.

Key Document 2: Capital Appraisal for Cliona Park Phase 3: The Capital Appraisal document details the appraisal stage of the project and outlines the works to be completed on the project.

Key Document 3: Cliona Park Phase 3 Tender Pack: The tender pack includes the project specification as prepared by LCCC appointed architects, this details the scope of the project.

Key Document 4: Tender assessment report for contractor: This document details the competitor analysis performed on tenders received for the contractor services.

Key Document 5: Signed contract agreement for contractor: This included the contract put in place with Martins Construction Ltd. (contractor).

Key Document 6: Progress Reports: This included a sample of Progress Reports selected which monitored the progress of the project, both financial and non-financial, at each Project Team Meeting with the project team.

Key Document 7: Change Order Listing: The contents of this document provides evidence that changes to the project were monitored and recorded in a Change Order listing.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out for Cliona Park Phase 3. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Tender Assessment Report	Outlines the method used to select the contractors appointed.	Available on Project File.
Capital Appraisal for Cliona Park Phase 3	Documents clearly the project objectives and the works to be completed for the project.	Available on Project File.
Evidence of funding approval by the Sanctioning Authority	Outlines the amount of funding received from the Department of Environment, Community and Local Government.	Available on Project File.

Data Availability and Proposed Next Steps

All data appropriate to the appraisal and implementation stage of the project are available and on file. However, certain items that should be included in this data are absent, for example the evidence that a feasibility of all options to complete the project needs was complete.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Cliona Park Phase 3 based on the findings from the previous sections of this report.

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

Based on a review of the information supplied, with the exception of the improvements noted below and on **page 10** of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Public Spending Code.

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

All data appropriate to the project are available and on file. However, some improvements are required to the contents of this data.

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

Deloitte recommend that following be completed for all LCCC projects going forward:

- A feasibility study should be completed for all options considered to perform the required works, this feasibility study should include a financial appraisal of all options (See **page 10**).

Section B Step 6: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Cliona Park Phase 3.

Summary of In-Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Spending Code have been outlined on **page 10** of this report.

Appendix C.2: Indepth Checks – Quality Assurance

O’Connell Street Urban Renewal

Section A: Introduction

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

Programme or Project Information	
Name	National Transport Authority (NTA) O’Connell Street Urban Renewal LUCROC LCC/18/0005
Detail	The O’Connell Street Urban Renewal project covers O’Connell Street from Denmark Street to Barrington Street (780m). The project includes interfaces with crossing streets and appropriate junction treatments. The project involves the physical remodelling of O’Connell Street and adjustments to the pedestrian, cyclist and vehicular traffic environment along the street.
Responsible Body	Limerick City and County Council
Current Status	Capital Being incurred
Start Date	04 January 2021
End Date	N/A
Overall Cost	€15,000,000.00

Project Description

The O’Connell Street Urban Renewal Project is part of a wider initiative, the Great Streets Programme, to create a world-class environment to support the sustainable development of the city centre in Limerick. This is in accordance with the objectives of the National Planning Framework. This objective is supported by the Limerick 2030 Plan where seven strategic sites, one of which is the Great Streets, O’Connell Street in particular, have been identified that will transform the economic, social and physical core of Limerick City and provide a living city with an appropriate social mix, employment, public realm, strong infrastructure, mobility and connectivity. It is envisaged that these strategic sites will act as catalysts for further public and private sector investment.

LCCC received fundings from the NTA, the European Regional Development Fund (ERDF) and Urban Regeneration & Development Fund (URDF) to complete this project.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

Section B – Step 1: Logic Model Mapping


As part of this In-Depth Check, Deloitte have completed a PLM for the O’Connell Street Urban Renewal project. 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"> • Environment: <ul style="list-style-type: none"> ○ Minimise transport related impacts on the environment ○ Moderate unnecessary vehicular traffic in the city centre, on O’Connell Street in particular • Economy: <ul style="list-style-type: none"> ○ Create an attractive public realm to facilitate increased footfall on O’Connell Street; ○ Provide improved access to the city centre for all, through an efficient and reliable transport network • Safety and Physical Activity: <ul style="list-style-type: none"> ○ Promotion of walking and cycling in the city centre ○ Provide a safer environment for users of the city centre • Accessibility and Social Inclusion: <ul style="list-style-type: none"> ○ Improve ease of movement in the city centre, particularly for vulnerable road users ○ Increase public transport accessibility in the city centre 	<ul style="list-style-type: none"> • As at the February 2023 Employer’s Representative Construction Progress Report the primary input to the project construction was €6,788,295.30. • As per LCCC’s inventory listing dated 18th May 2023, the cumulative expenditure to date was €9,478,400.24. • As of May 2023 €4,077,535.50 has 	<ul style="list-style-type: none"> • Project Execution Plan • Competition for Tenders for consultants. • Competition for Tenders for contractor to complete construction of project. • Multi-Criteria Analysis • Regular project progress meetings. 	<ul style="list-style-type: none"> • Awarding of the Contracts to selected tenderers to complete masterplan and project construction • Regular reports on monitoring of the project from both the consultant and contractor. • Blocks 6, 2 and 3 at 90%+ completion. 	N/A

<ul style="list-style-type: none"> • Integration: <ul style="list-style-type: none"> ○ Support Limerick’s strategic economic and sustainable planning aims ○ Promote low-carbon strategies in accordance with the European Regional Development Fund funding conditions 	<p>been received from the NTA.</p> <ul style="list-style-type: none"> • €4,500,000 has been granted from the URDF. • €4,045,025 granted from the ERDF. 			
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Section B – Step 2: Summary Timeline of Project/Programme

The following section tracks the O’Connell Street Urban Renewal project from inception to current status in terms of major project/programme milestones.



February 2016	Project execution plan prepared.
January 2016	Grant agreement from ERDF received.
August 2018	Application to the NTA for funding submitted
September 2019	Commitment to funding allocation received from URDF
August 2020	Request for Tender (RFT) closed on eTenders
November 2020	Signed contract agreement with contractors following tender process.
January 2021	Project construction commencement
January 2021 – Present	Progress Reports monitoring the progress of the project.

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the O’Connell Street Urban Renewal project.

Project / Programme Key Documents	
Title	Details
Project execution plan	Detailed project plan.
Project Appraisal Report	Project Appraisal Report details the appraisal stage of the project and outlines the works to be completed on the project.
URDF Funding Application	Project proposal document for URDF funding.
Multi- Criteria Analysis	The analysis of the established preferences between various project options by reference to an explicit set of criteria and objectives.
Tender assessment report	Tender documentation.

Key Document 1: O’Connell Street Urban Renewal Project execution plan: The Project execution plan gives an indepth plan on the various phases of the O’Connell Street Urban Renewal project and outlines the works to be completed on the project, along with the project background and objectives.

Key Document 2: Project Appraisal Report: The Project Appraisal Report details the appraisal stage of the project and outlines the works to be completed on the project.

Key Document 3: URDF Funding Application: The project proposal document that was submitted to the URDF, which outlines the project objectives, background, funding requirement, rationale for project and the expected outcomes.

Key Document 4: Multi- Criteria Analysis (MCA): The MCA complete by a LCCC hired engineering consultancy firm which assesses the established preferences between various project options by reference to an explicit set of criteria and objectives.

Key Document 5: Tender assessment report: The report examines the tenders submitted for the proposed project. After a Suitability Assessment Questionnaire (SAQ) was advertised on eTenders which identified six competent contractors, four tenders were received before the stipulated time.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the O’Connell Street Urban Renewal project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Project execution plan	Outlines a detailed project plan.	Available on Project File.
Project Appraisal Report	Details the appraisal stage of the project and outlines the works to be completed on the project.	Available on Project File.
URDF Funding Application	Includes the project proposal.	Available on Project File.
Multi- Criteria Analysis	Includes the analysis of the established preferences between various project options by reference to an explicit set of criteria and objectives	Available on Project File.
Tender assessment report	Details the results of the tender assessment.	Available on Project File.

Data Availability and Proposed Next Steps

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the O’Connell Street Urban Renewal project based on the findings from the previous sections of this report.

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

Based on a review of the information supplied, with the exception of the improvements noted below and on **page 10** of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Public Spending Code.

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

All data appropriate to the project are available and on file. However, some enhancements are required to the contents of this data.

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

Based on the fieldwork performed there were no recommendations raised in relation to this project.

Section B Step 6: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the O'Connell Street Urban Renewal project.

Summary of In-Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Spending Code have been outlined in **page 10** of this report.

Appendix C.3: Indepth Checks – Quality Assurance

Local Road - Maintenance and Improvement

Section A: Introduction

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

Programme or Project Information	
Name	Local Road - Maintenance and Improvement Lissamote, Adare and Ballinacarriga, Kildimo
Detail	This project was part of the LCCC Local Improvement Scheme (LIS). The LIS involves improvement works on private/non-public roads. LCCC provide assistance by way of carrying out works on roads which are eligible for the LIS.
Responsible Body	Limerick City and County Council
Current Status	Current being incurred
Start Date	April 2021 / November 2021
End Date	N/A
Overall Cost	€24,880,720.18 (Projects selected: €179,400 and €122,400)

Project Description

The Local Road - Maintenance and Improvement project is part of the LCCC Local Improvement Scheme which is a reoccurring project that involves improvement works on private/non-public roads. LCCC provide assistance by way of carrying out works on roads which are eligible for the LIS.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Local Road - Maintenance and Improvement project. 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"> Improvements to local private/non-public roads. 	<ul style="list-style-type: none"> Multiple inputs for this project, selected the following two samples for in depth check: <ul style="list-style-type: none"> Lissamote, Adare; and Ballinacarriga, Kildimo 	<ul style="list-style-type: none"> Application forms for each sample Monthly district engineer meetings 	<ul style="list-style-type: none"> Improvements to local private/non-public roads. 	N/A

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

The following section tracks both samples selected under the Local Road - Maintenance and Improvement project from inception to conclusion in terms of major project/programme milestones.

April 2021 / November 2021	Application forms submitted for grant to the cost of works to non public road
August 2022	List of successful applicants signed by LCCC Director
August 2022	Offer letter from LCCC to applicant
November 2021	Invoice from contractor for works received.

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Local Road - Maintenance and Improvement project.

Project / Programme Key Documents	
Title	Details
Application Form	LIS application form
LIS Priority List	List of successful applicants
Letter of Offer	Letter of offer to the successful applicant

Key Document 1: Application Form: The application form submitted by the land owner to apply for works to be complete by LCCC to improve their private/non-public road.

Key Document 2: LIS Priority List: This is the list of successful applicants for this period, which is signed by the director of services.

Key Document 3: Letter of Offer: This is the letter of offer that is sent to the successful applicant by LCCC.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Local Road - Maintenance and Improvement project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Application Form	Details the the works being applied for by the applicant.	Available on Project File.

LIS Priority List	Details the list of successful applicants at that time.	Available on Project File.
Letter of Offer	Letter of offer sent to the successful applicant	Available on Project File.

Data Availability and Proposed Next Steps

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Local Road - Maintenance and Improvement project based on the findings from the previous sections of this report.

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

Based on a review of the information supplied, with the exception of the improvements noted below and on **page 10** of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Public Spending Code.

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

All data appropriate to the project are available and on file. However, some enhancements are required to the contents of this data.

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

Based on the fieldwork performed there were no recommendations raised in relation to this project.

Section B Step 6: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Local Road - Maintenance and Improvement project.

Summary of In-Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Spending Code have been outlined on **page 10** of this report.