

Comhairle Cathrach Chorcaí Cork City Council

Quality Assurance Report 2021

To Be Submitted to the National Oversight Audit Committee in Compliance with
the Public Spending Code

National Oversight and Audit Commission,
NOAC Secretariat,
Custom House,
Dublin 1.

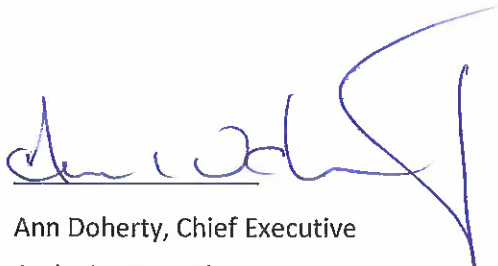
31 May 2022

Dear Sir / Madam,

Re: Certification of Public Spending Code, Quality Assurance Report for Cork City Council 2021

This Quality Assurance Report reflects Cork City 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.

Yours faithfully,



Ann Doherty, Chief Executive
Cork City Council

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1. Introduction

Cork City Council 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 Cork City Council is meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the State achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- 1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all capital projects/programmes above €0.5m and all current expenditure as per the annual budget process above €0.5m.
- 2. Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
- 3. Checklists to be completed in respect of the different stages.** These checklists allow the Council to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.
- 4. Carry out a more in-depth check on a small number of selected objects / programmes.** A number of projects or programmes are selected to be reviewed more intensively. This includes a review of all projects from ex-post to ex-ante.
- 5. Complete a short report for the Department of Public Expenditure and Reform** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Cork City Council for 2021.

2. Expenditure Analysis

2.1 Inventory of Projects/Programmes

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

- A) Expenditure being considered
- B) Expenditure being incurred
- C) Expenditure that has recently ended

Details of the capital projects and revenue programmes included in the inventory for 2021 are set out in Appendix 1. Expenditure included under the Council's revenue programmes has been included in the same heading format as the 2021 adopted Budget approved by the Elected Members of the Council.

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

2.2 Published Summary of Procurements

As part of the Quality Assurance process Cork City Council has published summary information on our website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location.

Link to Procurement Publications:

<https://www.corkcity.ie/en/council-services/public-info/spending-and-revenue/>

(Under Procurement drop down)

3. Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance 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 each of the Directorates and Departments within Cork City Council, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

Checklist 1: General Obligations Not Specific to Individual Projects/Programmes

Checklist 2: Capital Projects/Programmes or Capital Grant Schemes Being Considered

Checklist 3: New Current Expenditure Being Considered

Checklist 4: Capital Projects/Programmes or Capital Grant Schemes Being Incurred

Checklist 5: Current Expenditure Being Incurred

Checklist 6: Capital Projects/Programmes or Capital Grant Schemes Expenditure Discontinued

Checklist 7: Current Expenditure Reaching the End of Planned Timeframe or Discontinued

- In addition to the self-assessed scoring, the majority of answers are accompanied by explanatory comments. Each question in the checklist is judged using the following scoring mechanism:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3

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

3.2 Main Issues Arising from Checklist Assessment

The completed checklists show the extent to which Cork City Council believes that it complies with the Public Spending Code.

Capital Programmes / Projects are appraised and implemented using formal project-based structures and the majority of their funding is granted directly from exchequer funding after formal application procedures are complied with. The relevant checklists show the result of a self-assessment exercise completed by the project owners within the various Directorates and Departments of the Council.

Current expenditure programmes are annual expenditure streams which are formally adopted by Council Members each year as part of the statutory budget process. Ongoing budgetary control reporting and monitoring is carried out during each year. The relevant checklists have been completed by the Finance Department.

Cork City Council meets the requirements of the Public Spending Code and Quality Assurance reporting as evidenced by the completed checklist. There continues to be a focus on compliance with the Public Spending Code across the organisation.

3.3 In-Depth Checks

The Council's Internal Audit function carried out the in-depth checks required under Step 4 of the Quality Assurance process. For 2021 two projects / programmes were selected, one from a Current Expenditure programme with Expenditure being Incurred and one Capital Projects also under Expenditure Being Incurred on the Project Inventory. Details of the checks are as follows:

In- Depth Checks 2021	€ millions
Revenue Programme – Expenditure being Incurred	
Arts programme	€2.56m
Total Value of Revenue Programme In-depth Reviews	
Total Revenue Programme Inventory 2021	€235.7m
% Reviewed	1.1%
Capital Project – Expenditure Being Incurred	
Douglas Flood Relief scheme including Togher Culvert	€15.28m
Total Value of Capital Projects In-depth Reviews	
Total Capital Project Inventory 2021	€279m
% Reviewed	5.5%
2021 Overall Percentage Reviewed	3.5%

The set of completed In-Depth Check Reports are contained in **Appendix 3** of this report.

Current Expenditure Programme - Expenditure being Incurred Programme Selected:

Arts Programme

For the purpose of the in-depth checks' requirement, Internal Audit chose a sample of one current expenditure programme representing a percentage of 1%. The current expenditure Programme under review is the Arts Programme. In 2021, the cost of the Operation of the Arts Programme was €2,553,819. This Programme was categorised as current expenditure being incurred in the 2021 public spending code quality assurance inventory listing. The objective of the programme is the promotion and support of Arts in Cork City. There are several documents that define the objectives of the Programme: Cork City Council's Annual Service Delivery Plan 2021, Annual Budget 2021, City Council's Corporate Plan to 2024, Cork City Partnership framework agreement 2018 – 2025 and Creative Cork Strategy 2017 – 2022. There is also evidence of planning and monitoring of the arts programme expenditure through the Annual Budget 2021, JD Edwards financial reports and monitoring reports.

The Covid-19 pandemic impacted the Arts Programme during 2021, however financial budgets and operational plans were adjusted and amended to ensure the continuation of service to the communities through outdoor events and online platforms. Despite the need to reimagine and adjust modes of delivery and programme content, the Art and Events Section continued to serve the public within schedule and avoided unforeseen budget overruns.

On completion of the in-depth review of the Cork City Council's Arts Programme, Internal Audit has formed the opinion that this Revenue Expenditure Programme appears to be substantially compliant with the relevant requirements of the public spending code.

Capital Expenditure Projects Selected:

Douglas Flood Relief Scheme including Togher Culvert

The Douglas Flood Relief Scheme including Togher Culvert has the objective of being a technically, socially, environmentally and economically acceptable alleviation of the risk of flooding to the Douglas/ Togher areas and environs. The project stems from the Lee Catchment Flood Risk Assessment and Management Study (and the South-West CFRAM Study) which identified both Togher and Douglas as vulnerable to significant flooding.

Appropriate appraisal of the scheme was conducted as evidenced by the Environmental Impact Statement. In addition, the Cost Benefit Analysis provides an economic assessment of the costs and benefits of the scheme and in so doing highlights the economic justification for the scheme. On-going monitoring and evaluation of the scheme's implementation is met through the comprehensive monthly management reports that are prepared. The appropriate documentation and data is available for any future evaluation of the Scheme.

Appropriate procurement procedures were undertaken at all stages. The Douglas Works Construction Contract was completed in February 2021 and the Togher Services Diversions contract was completed in September 2020. The Togher main works construction contract is scheduled for substantial completion in September 2022. There is strong project management in situ and a system of robust controls in place as the project moves to its final stage.

The thresholds and methodologies for appraisal set out in the PSC indicate that projects between €5 million and €20 million should be subject to preliminary and detailed appraisal, which includes, at a minimum a Multi-Criteria Analysis (MCA). On this project an MCA was documented for the preferred option. An economic assessment of the costs and benefits highlights the economic justification of the scheme.

Overall, the capital expenditure project being incurred, Douglas FRS (Including Togher Culvert) is well managed, and the In-depth review concluded that Cork City Council is in compliance with the Public Spending Code and recommends that the total project cost should be re-evaluated to ensure additional costs already incurred and potential other delay or overrun costs are identified.

Finally, to ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.

4. Next Steps: Quality Assurance Process

On the basis of the checklists completed by the project owners of capital projects, together with those completed by the Finance Department on current expenditure and the In-depth checks undertaken by Internal Audit, Cork City Council have assurance that there are satisfactory levels of compliance with the requirements of the Public Spending Code.

Cork City Council will continue knowledge sharing and increasing awareness of the Public Spending Code throughout 2022.

With a view to maintaining a strong awareness of the requirements of the Code, the Quality Assurance Report will be circulated at Management level. In 2021 a comprehensive and updated procurement training plan was put in place to strengthening procurement knowledge and skills in terms of general procurement but also covering the appointment of consultants and the awarding of capital contracts. Implementation of this plan is ongoing in 2022.

5. Conclusion

Cork City Council has completed the necessary steps in the Quality Assurance Process and has prepared the required inventory showing all the relevant expenditure. The inventory outlined in this report lists the capital expenditure that is being considered, being incurred, and that has recently ended. The single procurement in excess of €10 million is published in Cork City Council website. The checklists completed by the organisation and in-depth checks show a substantial level of compliance with the Public Spending Code. Ongoing work is required by all sections within the Council to ensure that the level of substantial compliance with the Code is maintained.

Appendix 1

Inventory of Projects and Programmes above €0.5m

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
A05 ADMINISTRATION OF HOMELESS SERVICES	Homeless Services Administration	€ 4,480,500	€ -	€ -		€ -	
A07 RAS PROGRAMME	Rental Assistance Scheme Operation	€ 3,211,300	€ -	€ -		€ -	
CALF	Capital Assistance leasing	€ -	€ 1,227,700	€ -	Rolling	€ 1,501,200	
WOLSEY COURT	Social Housing Prog - LA	€ -	€ -	€ -	Rolling	€ 9,858,000	
HAWKES ROAD	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 12,433,000	
COMPETITIVE DIALOGUE 2	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 7,313,000	
ROPE WALK	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 1,694,000	
DOUGLAS STREET	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 1,643,000	
BALLYHOOLY ROAD	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 8,145,000	
COMPETITIVE DIALOGUE 3 - A	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 63,033,000	
COMPETITIVE DIALOGUE 3 - B	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 41,333,000	
MADONNA HOUSE (PHASE 3)	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 856,000	
TARRY PATH	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 13,932,000	
SOC HSG - BESSBOROUGH RD SITE	Social Housing Prog - LA	€ 237,472	€ -	€ -	2024	€ 30,000,000	
4 UNIT AT POULAVONE	Part V				Under consideration	€ 720,000	
5-11 UNITS MAGLIN HCP1048	Part V				Under consideration	€ 1,250,000	
Road Transportation & Safety							
B04 LOCAL ROAD - MAIN&IMPROVE	Maintenance & Improvement of	€ 1,786,900	€ -	€ -		€ -	
SOUTH DOCKLANDS TRANSPORT INFRASTRUCTURE		€ -	€ -	€ -	Under consideration	€ 4,020,000	
BALLINCOLLIG TO CITY CYCLE ROUTE		€ -	€ -	€ -	Under consideration	€ 2,700,000	
CARRIGROHANE BRIDGE		€ -	€ -	€ -	Under consideration	€ 6,500,000	
KNAPP'S SQUARE		€ -	€ -	€ -	Under consideration	€ 700,000	
LEE TO SEA CYCLE ROUTE		€ -	€ -	€ -	Under consideration	€ 2,300,000	
SMALL FLOOD PROTECTION WORKS		€ -	€ -	€ -	Under consideration	€ 900,000	
SUSTAINABLE TRANSPORT PROJECTS (MINOR WORKS)		€ -	€ -	€ -	Under consideration	€ 6,000,000	
PUBLIC LIGHTING	Lighting columns	€ -	€ -	€ -	Dec-24	€ 1,500,000	
GRANGE RD TO TRAMORE VALLEY		€ -	€ 141,994	€ -	Under consideration	€ 4,000,000	
REPAIR 5 BRIDGES-GLYNTOWN,CLAS		€ -	€ -	€ -	Under consideration	€ 710,000	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
Development Management							
URBAN ANIMATION PROJECT	Outdoor Public Art trail	€ -	€ -	€ -	Under consideration	€ 670,000	
CORK WAYFINDING SYSTEM	Pedestrian Wayfinding	€ -	€ -	€ -	Under consideration	€ 1,200,000	
CORK CITY DOCKLANDS - URDF2	Urban renewal	€ -	€ -	€ -	Under consideration	€ 25,700,000	
GRAND PARADE BLOCK URDF 2	Urban renewal	€ -	€ -	€ -	Under consideration	€ 10,300,000	
TOWN & VILLAGE RENEWAL	Urban renewal	€ -	€ -	€ -	Under consideration	€ 1,055,000	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
Recreation and Amenity							
Mobile Library	Library improvements	€ -	€ -	€ -	Under consideration	€ 500,000	
Nth West Regional Park	Park development	€ -	€ -	€ -	Under consideration	€ 5,000,000	
Glanmire Playground	Playground upgrade	€ -	€ -	€ -	Under consideration	€ 600,000	

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

Inch Park Development	Park development	€	-	€	-	€	-	Under consideration	€	500,000
Nth East Regional Park	Park development	€	-	€	-	€	-	Under consideration	€	4,000,000
Bell's Field & Mahony's Ave		€	-	€	-	€	-	Under consideration	€	1,250,000
H&S City Centre & Fitz Park Depots	Buildings upgrade	€	-	€	-	€	-	Under consideration	€	2,575,000
Safe to Schools (NTA 100% funded)	NTA initiatives	€	-	€	-	€	-	Under consideration	€	1,500,000
Active Travel (NTA 100% funded)	NTA initiatives	€	-	€	-	€	-	Under consideration	€	3,000,000
Bus Connects + Modal Priority	transportation	€	-	€	-	€	-	Under consideration	€	1,200,000
		€	-	€	-	€	-		€	-
		€	-	€	-	€	-		€	-
		€	-	€	-	€	-		€	-
		€	-	€	-	€	-		€	-
		€	-	€	-	€	-		€	-
		€	-	€	-	€	-		€	-
Totals		€	9,716,172	€	1,369,694	€	-		€	282,091,200

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building								
A01 MAINT/IMP LA HOUSING UNITS	Repairs and Maintenance of LA Housing	€ 19,875,937	€ -	€ -		€ -	€ -	
A02 HOUSING ASSESS, ALLOC & TRANSFER	Assessment of Housing Needs	€ 910,632	€ -	€ -		€ -	€ -	
A03 HOUSING RENT & TENANT PURCHASE	Debt Management & Rent Assessment	€ 1,127,433	€ -	€ -		€ -	€ -	
A04 HOUSING COMM DEVELOP SUPPORT	Housing Estate Management & Support	€ 6,670,640	€ -	€ -		€ -	€ -	
A05 ADMIN OF HOMELESS SERVICE	Homeless Services Administration	€ 17,683,804	€ -	€ -		€ -	€ -	
A06 SUPPORT TO HOUSING CAPITAL PRO	Mainly relates to loan charges and techn	€ 2,760,169	€ -	€ -		€ -	€ -	
A07 RAS PROGRAMME	Rental Assistance Scheme Operations	€ 20,513,649	€ -	€ -		€ -	€ -	
A08 HOUSING LOANS	Loan Interest & Charges and Debt Mana	€ 979,403	€ -	€ -		€ -	€ -	
A09 HOUSING GRANTS	Disabled Persons Grants	€ 3,274,519	€ -	€ -		€ -	€ -	
A11 AGENCY & RECOUPABLE SERVICES	Agency & Recoupable and Support Servi	€ 707,743	€ -	€ -		€ -	€ -	
BRAMBLE COTTAGES, POPHAMS RD	Dev 4 units	€ -	€ 16,080	€ -	- 2023	€ 139,769	€ 1,310,563	
EDEL HOUSE, GRATTAN STREET	Construction of 37no. Units - Homeless	€ -	€ 2,238,815	€ -	- 2022	€ 7,658,942	€ 7,537,429	
ROOFLINE REPAIRS 2019	Cleaning/Installation/Repairs to the roo	€ -	€ 1,385,189	€ -	- 4 years	€ 4,511,089	€ 4,500,000	
ROOF REPAIRS 2019	Cleaning/Installation/Repairs to the roo	€ -	€ 44,770	€ -	- 4 years	€ 296,205	€ 1,000,000	
CENTRAL HEATING INSTALLATION19	This contract is designed to meet the Co	€ -	€ 259,337	€ -	- 4 years	€ 753,547	€ 750,000	
WINDOWS & DOORS 2019	Replacement of Windows and Doors (E)	€ -	€ 306,662	€ -	- 4 years	€ 1,205,879	€ 1,300,000	
CNWQR PH 3 DECANT & ENABLING	ONGOING DECANING	€ -	€ 818,054	€ -	- 2024	€ 1,981,221	€ 2,000,000	
VOID PROGRAMME 2019	2019 Voids.	€ -	€ 69,535	€ -	- TBC	€ 3,977,650	€ 6,537,609	
VOIDS PROG 2021 ADVANCE WORKS	2021voids	€ -	€ 919,749	€ -	-	€ 919,749	€ 1,000,000	
CNWQR PH 3B	Planned dev 62 units	€ -	€ 337,019	€ -	- 2025	€ 378,998	€ 22,228,906	
HOLLYWOOD ESTATE INFILL HSG	Dev 87units	€ -	€ 1,566	€ -	- 2023	€ 40,630	€ 2,632,827	
COMP DIALOGUE - SPRING LANE	Dev 8 units	€ -	€ 946,632	€ -	- 2022	€ 1,719,167	€ 2,646,075	
COMP DIALOGUE - GLEN RYAN RD	Dev of 9 units	€ -	€ 1,064,292	€ -	- 2022	€ 1,064,292	€ 2,981,620	
COMP DIALOGUE - SHANAKIEL RD	Dev 20 units	€ -	€ 2,526,856	€ -	- 2022	€ 4,288,902	€ 6,266,862	
COMP DIALOGUE - COACH STREET	Dev of 13 units	€ -	€ 639,436	€ -	- 2022	€ 995,949	€ 3,826,955	
COMP DIALOGUE - SKEHARD RD,	Dev of 16 units	€ -	€ 3,266,007	€ -	- 2023	€ 3,310,271	€ 5,504,348	
41 UNITS WESTSIDE, MODEL FM RD	Dev 41 units	€ -	€ 207,578	€ -	- 2024	€ 2,082,149	€ 14,502,082	
60 UNITS POULAVONE, BALLINCOLL	Dev 60 units	€ -	€ 2,343,860	€ -	- 2024	€ 2,698,052	€ 20,012,435	
DEEP RETROFIT PRG - PEARSE RD&	Energy Efficiency Works Apt. Deep Retro	€ -	€ 2,520,812	€ -	- 2022	€ 2,879,045	€ 2,850,000	
11 UNITS CLASSIS, POULADUFF RD	Dev 11 units	€ -	€ 1,987,166	€ -	- 2022	€ 2,010,368	€ 3,561,058	
37 UNITS WATERCOURSE RD	Dev 37 units	€ -	€ 1,906,806	€ -	- Ongoing	€ 3,627,268	€ 11,646,930	
43 UNITS DENROCHES CROSS,CORK	Dev 43 units	€ -	€ 52,957	€ -	- Ongoing	€ 121,644	€ 14,184,500	
MIDDLE GLANMIRE RD AFFORD HSG	Dev 27 SOC (AHB) & 27 AFFORDABLE (C	€ -	€ 7,360,713	€ -	- Dec-22	€ 10,700,000	€ 12,000,000	
SHP 2015-2017 - 32 UNITS BARRACK STREE	Dev 32 units	€ -	€ 1,134,917	€ -	- Ongoing	€ 3,643,421	€ 9,392,106	
SHP 2015 -17 - 16 UNITS WOOD STREET	Dev 16 units	€ -	€ 462,262	€ -	- Ongoing	€ 1,503,604	€ 4,452,110	
PHASE 2C DEVELOPMENT CNWRQ	Dev 24 units	€ -	€ 224,262	€ -	- Ongoing	€ 4,009,954	€ 6,994,140	
BOHERBOY ROAD HSNG SCHEME	Dev of Affordable Housing	€ -	€ 2,653,561	€ -	- Ongoing	€ 3,935,526	€ -	
OLD WHITECHURCH RD NA PIARSAIG	Site for Social and Affordable Housing	€ -	€ -	€ -	- Phased Delivery from 2023/2	€ 32,904,093	€ 32,904,093	
OLD WHITECHURCH RD INFRASTRUCT	LIHAF Infrastructure Project	€ -	€ 956,265	€ -	- 2022	€ 13,417,768	€ 13,500,000	
SHP 2017 - 2019 - 17 UNITS - 29/30 LOWER	Dev 17 units	€ -	€ 102,556	€ -	- Ongoing	€ 4,772,085	€ 4,785,024	
ERRIGAL HEIGHTS, THE GLEN	Dev 32 units	€ -	€ 122,126	€ -	- 2024	€ 221,244	€ 7,543,800	
GLENAMOY LAWN, MAYFIELD	Dev 3 units	€ -	€ 3,114	€ -	- 2023	€ 32,140	€ 1,004,700	
SHP 2017 - 2019 - 7-11 GERALD GRIFFIN ST	Dev 12 units	€ -	€ 1,454,321	€ -	- Ongoing	€ 4,022,126	€ 4,050,000	
REVOLVING FUND VACANT HSE. REP	Revolving Fund	€ -	€ 232,883	€ -	- Ongoing	€ 1,976,377	€ 2,000,000	
50 UNITS BOYCES STREET	Dev 51 units	€ -	€ 503,744	€ -	- 2024	€ 2,126,705	€ 19,013,102	
40 UNITS GERALD GRIFFIN ST	Dev 49 units	€ -	€ -	€ -	- Ongoing	€ 6,225,702	€ 10,756,119	
SHP 2017 - 2019 - 5 UNITS - MOSS LANE, RIVERWAY		€ -	€ -	€ -	- Ongoing	€ -	€ 1,575,545	
CNWQR PH 2B DECANT & ENABLING	Development - North West	€ -	€ 97,916	€ -	- Ongoing	€ 1,409,804	€ 5,000,000	
CNWR SOCIAL & COMMUNITY	Development - North West	€ -	€ 11,500	€ -	- Ongoing	€ 1,272,037	€ 900,000	
FAIRFIELD MEADOW REMEDIATION19	Remedial Works to Fairfield Meadows E	€ -	€ -	€ -	- TBC	€ -	€ 825,000	
SOCIAL HOUSING ACQUISITIONS	Purchased houses	€ -	€ 22,619,046	€ -	- Rolling	€ 32,145,903	€ 32,300,000	
STOCK CONDITION SURVEY	Social Housing Stock Condition Survey	€ -	€ -	€ -	- Rolling	€ 12,004	€ 500,000	
TAKING IN CHARGE	Limited works for Taking in charge certa	€ -	€ -	€ -	- Rolling	€ 16,202	€ 675,000	

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
Housing & Building		€ -	€ -	€ -		€ -	
ARD NA RI BANDUFF 20 UNITS	20 units Banduff	€ -	€ -	€ -	Mar-21	€ 6,079,850	
HSE PUR-4 UNITS,THE FERNS,CLAS	Part V Turnkey Acquisition	€ -	€ -	€ -	2021	€ 950,948	
TURNKEY - 29 UNITS ASPEN DRIVE	Turnkey acquisition	€ -	€ -	€ -	2021	€ 9,642,500	
SHP 2017 - 2019 - 5 UNITS - BALLINURE RD	Dev 5 units	€ -	€ 279,016	€ -	Complete 2021	€ 1,640,187	
TURNKEY - 50 UNITS LENAGHMORE	Dev 50 units	€ -	€ -	€ -	Complete 2021	€ 12,627,007	
HSE PUR-7 UNITS CLUAIN ARD,COU	Dev 7 units	€ -	€ 1,751,765	€ -	Complete 2021	€ 1,751,765	
5/6 SHANDON STREET	Dev 9 units	€ -	€ 1,403,042	€ -	Complete 2021	€ 3,939,984	
REFURB DEANROCK-TOGHER	65 units & comm centre	€ -	€ 1,077,402	€ -	Complete 2021	€ 19,088,867	
		€ -	€ -	€ -		€ -	
Road Transportation & Safety							
SILVERSPRINGS-CITY TRANS CORRIDOR		€ -	€ -	€ -	Discontinued	€ -	Project not taken forward by CCC
MAHON -CITY TRANS CORRIDOR		€ -	€ -	€ -	Discontinued	€ -	Project not taken forward by CCC
WESTERN RD REHAB PROJECT		€ -	€ 305,187	€ -	Complete 2021	€ 1,598,102	
HARBOUR VIEW ROAD JUNCTION		€ -	€ 796,791	€ -	Complete 2021	€ 1,414,865	
DALY'S BRIDGE REHAB PROJECT		€ -	€ 251,802	€ -	Complete 2021	€ 2,557,377	
N40 Supplementary Works (Sars)		€ -	€ 4,598	€ -	Complete 2021	€ 2,403,690	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
Recreation and Amenity							
DOUGLAS LIBRARY RESTOCK&FIT-OU	Refit of Douglas Library after fi	€ -	€ 509,042	€ -	Complete	€ 782,647	
		€ -	€ -	€ -		€ -	
Totals		€ -	€ 6,378,645	€ -		€ 64,477,789	

Appendix 2
Checklists – Assessment of Compliance

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Cork City Council have procedures in place which are in line with the PSC.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	All key employees identified and made aware of their responsibilities regarding PSC. Internal Training ongoing
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all in-depth check recommendations as they arise are disseminated to the relevant Department and Project Manager. Finance are responsible for following up on previous QA reports.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations applied to new projects but not retrospectively.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, there was 1 project and 1 programme subject to in-depth checking
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	Where post project reviews are a requirement of the sanctioning authority

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Recommendations from previous in-depth checks are recorded and tracked by Internal Audit
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions have been informed formally based on recommendations

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	Within Housing, this is completed in accordance with Rebuilding Ireland. For Operations, undertaken in accordance with CMATS.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Performance indicators are specified at the outset. Data is readily available to review PI's. A tracker sheet, managed by the HOUSING DELIVERY COORDINATION OFFICE (of the LGMA), is used to gather the data.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Capital Appraisals are prepared in accordance with funding agencies
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Proposals are made in compliance with any current policy requirements in order to secure funding.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Capital Appraisal are prepared in accordance with funding agencies
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	An appraisal process must be completed before budgets are allocated. Controlled centrally by Finance. For CALF projects cost/rental costs etc closely examined for VFM.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisals are required in advance of capital codes being created by Finance, therefore before any costs are incurred
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Option Assessment forms part of the initial stages of Capital reports
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?	2	Standard cost estimation process addresses this

	Were appropriate budget contingencies put in place?		
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Review meetings with funding agencies addresses these.
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	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Detailed project briefs form part of the Capital Appraisal both internally for Finance and externally for Funding Agencies.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, as per the requirements of the Sanctioning Authority/ Approving Authority
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Yes, but improvement needed in documentation
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	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	Set out in the Annual Service Delivery Plan & Budget Process.
Q 3.2	Are objectives measurable in quantitative terms?	3	National and local Service Level Indicators in place and are reviewed regularly
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	This is considered as part of Annual Statutory Budgetary Process.
Q 3.4	Was an appropriate appraisal method used?	3	Appraised based on competing priorities in Budgetary Process
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	N/A
Q 3.6	Did the business case include a section on piloting?	N/A	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	N/A
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	N/A
Q 3.11	Was the required approval granted?	3	Yes, approved by Council under statutory Annual Budget Process
Q 3.12	Has a sunset clause been set?	N/A	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	N/A

Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes, performance indicators are assigned to relevant current expenditure and reviewed on a monthly basis by the CE
Q 3.15	Have steps been put in place to gather performance indicator data?	3	National and local Service Level Indicators in place and are reviewed regularly.

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?	2	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, staff at the appropriate level were given responsibility for specific projects
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, project managers were appointed appropriate to scale of project
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, financial management information was readily available. Budget vs. Actual and timelines monitored regularly. Quality checks were carried out where practical.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes, generally projects remained within budget but Covid 19 pandemic resulted in some timeline changes
Q 4.7	Did budgets have to be adjusted?	2	Budgets are only adjusted in exceptional circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, they were made within the time limits allowed for in the contracts where necessary.
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, in exceptional circumstances

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, approval is sought where necessary
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	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 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process which is in line with the Corporate Plan and Service Delivery Plans.
Q 5.2	Are outputs well defined?	2	National KPIs are in place for Local Government. Cork City Council also has local indicators in place
Q 5.3	Are outputs quantified on a regular basis?	2	National Service Level Indicators (KPIs) are established annually for specific services. Monthly KPI reports are submitted to Council.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Annual reporting on National Service Level indicators. Monthly national and local KPIs reported to Council
Q 5.5	Are outcomes well defined?	2	Well defined for certain Programmes, more subjective for others. Targets are defined in the Annual Budget, Corporate Plan and Service Delivery Plans.
Q 5.6	Are outcomes quantified on a regular basis?	2	Yes, for major Current Expenditure Programmes. Annual budgets and SPC reporting
Q 5.7	Are unit costings compiled for performance monitoring?	2	Unit costing where appropriate.
Q 5.8	Are other data compiled to monitor performance?	2	Yes, for internal reporting purposes.

Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	There is a method for certain programmes.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	There has been no formal 'evaluation proofing' however data is available to allow for future evaluation.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
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	Informal reviews carried out with Sponsoring Agency.
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	No formal measurement of benefits after 3 to 5 years
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	No publications
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Informal reviews carried out with Sponsoring Agency.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	No
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	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 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	