



Comhairle Cathrach Chorcaí Cork City Council

Quality Assurance Report 2020

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 2021

Dear Sir / Madam,

Re: Certification of Public Spending Code, Quality Assurance Report for Cork City Council 2020

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,



**Anne 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 2020.

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 2020 are set out in Appendix 1. Expenditure included under the Council's revenue programmes has been included in the same heading format as the 2020 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. At the time of this report, there were no contracts in excess of €10m.

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. They show the result of a self assessment exercise completed by the project owners within the various Directorates and Departments of the Council. Overall, the checklists show a good level of compliance with the Code.

Checklists 1, 2, 4 and 6 shows that Cork City Council broadly meets the requirements of the Public Spending Code and Quality Assurance reporting. As evident in the checklist returns, the Covid 19 pandemic impacted the Council's delivery of capital projects. Lockdowns and changes in work practices mainly impacted timelines and even budgets were adjusted, however it is important to note that every effort was made to ensure that projects were still delivered in line with Public Spending Code requirements.

While there continues to be a focus on compliance with the Public Spending Code, the resourcing of some of the planned training and post project reviews for 2020 has been challenging. This has been largely due to the lockdowns, technological challenges and changes in work practices. Cork City Council is committed to providing training to all relevant staff and ensuring an increased focus is placed on post project reviews.

Current Expenditure programmes covered under checklist 3, 5 and 7 are generally covered by the Statutory Budget process which requires the approval of the elected members of the Council.

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 2020 three projects / programmes were selected, one from a Current Expenditure programme with Expenditure being Incurred and three Capital Projects also under Expenditure Being Incurred on the Project Inventory. The In-Depth Checks included covering a total of 6% of overall project/ programme costs. Details of the checks are as follows:

In- Depth Checks 2020	€ millions
Revenue Programme – Expenditure being Incurred	
Operation of Library and Archive	€5.97m
Total Value of Revenue Programme In-depth Reviews	
Total Revenue Programme Inventory 2020	€216.37m
% Reviewed	3%
Capital Project – Expenditure Being Incurred	
City Northwest Quarter Regeneration Housing Project - Phase 3B	€16.13m
Barrack Street Housing Development	€9.39m
Total Value of Capital Projects In-depth Reviews	
Total Capital Project Inventory 2020	€206.66m
% Reviewed	12%
2020 Overall Percentage Reviewed	
	6%

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

Current Expenditure Programme - Expenditure being Incurred Programme Selected:

Operation of Library and Archive Service

For the purpose of the in-depth checks' requirement, Internal Audit chose a sample of one current expenditure programme representing a percentage of 3%. The current expenditure Programme under review is the Operation of Library and Archive Services. The in-depth check has shown that there are robust controls and monitoring of the programme expenditure through the Annual Budget 2020, monthly financial reports, and the Book Fund Accession File 2020. There is also Value for Money being achieved on the programme as relevant expenditure is procured through national and local procurement frameworks for example supply of books contract was procured in 2020. As a result of the Covid 19 pandemic, the Library services was impacted – financial budgets and operational plans were adjusted and amended to ensure the continuation of service to the communities through online platforms and the mobile unit during library closures. It was found that despite the roadblocks faced by the service over the past year, the Library and Archive programme is substantially compliant with the relevant requirements of the public spending code. Internal Audit recommended that minutes are kept of meetings where strategic decisions are made, where there is planning, evaluation or appraisal occurring with respect to Library operations and expenditure.

Capital Expenditure Projects Selected:

- **Housing Capital** – City Northwest Quarter Regeneration Housing Project - Phase 3B (Expenditure being incurred)
- **Housing Capital** – Barrack Street Housing Development (Expenditure being incurred)

For the purpose of the in-depth checks' requirement, Internal Audit chose a sample of two capital expenditure programmes.

The ***City Northwest Quarter Regeneration Housing Project - Phase 3B*** involves the development of 62 dwelling units in Knocknaheeny, Cork with an approved overall budget of €16,134,088. An application for capital funding for the project was made to the Department of Housing, Planning and Local Government. This is part of The City Northwest Quarter Regeneration (CNWQR), which is a major programme of public investment by the Department of Housing, Local Government and Heritage (DHLGH), administered by Cork City Council in the northwest area of Cork City. It involves the demolition of 450 houses and their replacement by 656 new housing units, as well as a range of social, environmental, and economic interventions. Cork City Council submitted the Capital Appraisal for CNWQR Phase 3B to establish the business case for the development to the DHLGH in March 2019. The project was approved in principle by DHLGH in April 2019 (Stage 1 approval). The Covid-19 pandemic and related construction restrictions has caused widespread interruptions in construction projects and progress on this project has been impacted resulting in delays in proceeding towards further submissions to the Department. Stage 2 is currently being prepared for submission to the DHLGH in May 2021 – it is expected that the project will begin in 2022. Overall, the capital expenditure project being incurred, CNWQR Phase 3B Development, although at an early stage, can be described as well managed, and it is reasonable to conclude that the project is in compliance with the Public Spending Code. Internal Audit recommend that Cork City Council should ensure that all relevant employees are aware of their responsibility with regards to the Public Spending Code and aware of the changes made in 2019, by identifying the potential need for training of individuals and/or the issuing of internal policies and procedures that support compliance with the Public Spending Code.

The ***Barrack Street Housing Development*** involves the development of 32 dwelling units (31 new units and one refurbishment) in Barrack Street, Cork with an approved overall budget of €9,392,106. In September 2015, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. Due to probate issues that arose prior to contract, there were significant delays and unforeseen building standards (Nearly Zero Energy Building (NZEB) standard), which resulted in cost overruns. The DHLGH were notified of the delays as they arose but at the time of the in-depth review, a revised funding submission to the DHLGH along with an updated valuation was being prepared, and therefore these documents were not available for review. The property was purchased in 2020, construction began in May 2021 and expected completion is April 2023. The funding application process to the DHLGH, is aligned and consistent with the requirements of the Public Spending Code, Public Financial Procedures and EU and National Procurement requirements. Overall, the capital expenditure project being incurred, Barrack Street Development Project is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. Internal Audit recommends that a re-evaluation of the project is completed to

ensure that additional costs related to the delays are fully identified and considered. It is recommended that a post-project review should be completed within a reasonable timeframe once the project is complete.

4. Next Steps: Quality Assurance Process

Cork City Council has operated in broad compliance with the requirements of the Public Spending Code in 2020, borne out by the checklists completed by the project owners and the in-depth reviews carried out by Internal Audit. Lessons learned over the last number of years show that continuous communication of the requirements of the public spending code is key to both maintaining this level and making the improvements necessary. The experience gained by staff in completing this quality assurance process and ongoing capital budget controls all support the keeping of PSC requirements in the day to day priorities of Council staff.

In 2019 a new directorate 'Infrastructure Development' was established to centralise the management, design, tender and delivery of capital projects for Roads, Parks, Recreation, LIAF and Flood Defence in the City. This new directorate is further embedding best practice in project management in line with PSC requirements and will promote corporate learning from past experiences. All Housing Capital delivery remains with Housing Directorate due to its strategic importance. During 2020, this new directorate further evolved to ensure that Cork City Council deliver projects in line with the Public Spending Code.

The Covid 19 pandemic impacted the Council's delivery of capital projects. Lockdowns and changes in work practices mainly impacted timelines however it is important to note that every effort was made to ensure that projects were still delivered in line with Public Spending Code requirements, this is evident in the checklist returns from individual directorates and in-depth reviews.

Cork City Council is committed to providing ongoing internal training in relation to areas such as procurement, capital management and delivery in 2021.

5. Conclusion

The inventory outlined in this report lists the capital expenditure that is being considered, being incurred, and that has recently ended. Cork City Council has published details of all procurements in excess of €10 million on its website. The checklists completed by the organisation show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on the Council's compliance with the Code. However, the Quality Assurance Process has identified areas where the Council can improve both at a broad level in implementing the Code and in specific areas across all three expenditure categories.

Cork City Council has faced many changes in 2020 mainly due to the embedding of the expansion of the city and most notably the Covid 19 Pandemic; it was envisaged that a comprehensive Public Spending Code training and awareness programme would take place in 2020 however due to the aforementioned difficulties this did not take place in its entirety. As noted in the in-depth checks, Cork City Council must ensure that all relevant employees are aware of their responsibility with regards to the Public Spending Code and aware of the changes made in 2019, by identifying the potential need for training of individuals and/or the issuing of internal policies and procedures that support compliance with the Public Spending Code. Procurement Department have implemented a training plan in 2021 to make people aware of their responsibilities with regards to public procurement. While relevant employees are made aware of their responsibilities with regards to the PSC, Cork City Council are committed to further training and awareness being rolled out, this knowledge sharing, and training will continue to be priority for 2021.

The main areas of improvement identified in this report will be incorporated to enhance its reporting and ensure high levels of compliance with the PSC in the future.

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							
A07 RAS PROGRAMME	Rental Assistance Scheme Oper	€ 3,872,836	€ -	€ -	Annual	€ -	
ELLIS YARD GRP HSG SCHEME	Funding in place for a GHS to th	€ -	€ 3,198	€ -	2024 (Estimated dependi	€ 5,543,894	
CALF	Capital Assistance Leasing	€ -	€ 2,061,982	€ -	Rolling	€ 6,037,555	
VOIDS PROG 2021 ADVANCE WORKS	VOIDs - Housing Maintenance	€ -	€ -	€ -	2021 (annual)	€ 1,107,414	
SOCIAL HOUSING ACQUISITIONS	Purchase of LA Housing	€ -	€ -	€ -	Rolling	€ 31,250,000	
COMPETITIVE DIALOGUE	Development of LA Housing	€ -	€ 681	€ -	Rolling	€ 59,255,045	
INFILL HOUSING	Remedial Works LA Housing	€ -	€ -	€ -	TBC	€ 11,509,300	
HOUSING MAINTANCE REMEDIAL WORKS	Elect, Radon, Fascia, Drains	€ -	€ -	€ -	TBC	€ 25,923,800	
CNWQR PHASE 4A & ENABLING WORKS	Enabling works for planned dev	€ -	€ -	€ -	TBC	€ 5,688,600	
CNWQR PHASE 4B	Planned Development	€ -	€ -	€ -	TBC	€ 6,662,800	
Road Transportation and Safety							
B05 PUBLIC LIGHTING	Public Lighting Operations	€ 1,599,912	€ -	€ -	Annual	€ -	
DOCKLANDS TO CITY CENTRE JUNCTION	Traffic management	€ -	€ -	€ -	2022	€ 4,250,000	
SOUTH QUAYS PTI	Traffic management and public	€ -	€ -	€ -	Under consideration	€ 6,350,000	
CLONTARF BRIDGE REHABILATION	Bridge improvement	€ -	€ -	€ -	Under consideration	€ 3,200,000	
AIRPORT ROAD TO ROCHESTOWN CORRIDO	Road improvement works	€ -	€ -	€ -	Under consideration	€ 3,500,000	
DOCKLANDS MONAHAN'S ROAD EXTENSION	Road improvement works	€ -	€ -	€ -	Under consideration	€ 5,500,000	
DOUGLAS LUTS PROJECT 1 N40 ACCESS	Road improvement works	€ -	€ -	€ -	Under consideration	€ 1,200,000	
GRANGE LINK BRIDGE	Bridge development	€ -	€ -	€ -	Under consideration	€ 2,500,000	
GRANGE ROAD TRAMORE ROAD VALLEY PA	Cycleway development	€ -	€ -	€ -	Under consideration	€ 4,450,000	
LEGHANAGHMORE ROAD IMPROVEMENTS	Road improvement works	€ -	€ -	€ -	Under consideration	€ 7,000,000	
MAHON TO CITY CENTRE CORRIDOR	Corridor development	€ -	€ -	€ -	Under consideration	€ 4,400,000	
Passage - Greenway Project (PART OF LEE T	Cycleway development	€ -	€ -	€ -	Under consideration	€ 3,000,000	
CMATS (CYCLE, PEDESTRIAN AND BUS)	Traffic management	€ -	€ -	€ -	Under consideration	€ 13,000,000	
CITY CENTRE INFRASTRUCTURE BEAMISH &	Road improvement works	€ -	€ -	€ -	Under consideration	€ 3,375,000	
CITY CENTRE TO BALLYVOLANE(PHASE 2-NR	Road improvement works	€ -	€ -	€ -	Under consideration	€ 3,500,000	
COACH HILL PROJECT	Project development	€ -	€ -	€ -	Under consideration	€ 1,025,000	
PL REFURB IN LIEU OF RMO	Public Lighting Operations	€ -	€ -	€ -	Under consideration	€ 4,000,000	
Audio Traffic Signals	Traffic management	€ -	€ -	€ -	Under consideration	€ 1,000,000	
Ballyvolane Cycle Phase 1	Cycleway development	€ -	€ -	€ -	Under consideration	€ 1,475,000	
Bessboro Road Junction to CSO Junction	Road improvement works	€ -	€ -	€ -	Under consideration	€ 802,000	
Bishopstown Corridor	Road improvement works	€ -	€ -	€ -	Under consideration	€ 7,075,000	
Blackrock Greenway Enhancement Project	Cycleway development	€ -	€ -	€ -	Under consideration	€ 4,300,000	
CAR PARKS	Upgrade to car parks	€ -	€ -	€ -	Under consideration	€ 2,100,000	
CARRIGROHANE BRIDGE	Bridge maintenance	€ -	€ -	€ -	Under consideration	€ 2,050,000	
DEPOTS	Depots maintenance	€ -	€ -	€ -	Under consideration	€ 540,000	
Douglas Road	Road improvement works	€ -	€ -	€ -	Under consideration	€ 830,000	
Eastern Gateway Bridge	Bridge development	€ -	€ -	€ -	Under consideration	€ 2,620,000	
Mahon Link Road	Road improvement works	€ -	€ -	€ -	Under consideration	€ 5,840,000	
Mahon to City Centre Corridor	Road improvement works	€ -	€ -	€ -	Under consideration	€ 7,575,000	
Monahan's Road Extension	Road improvement works	€ -	€ -	€ -	Under consideration	€ 5,000,000	
N40 Supplementary Works ConTract	Road improvement works	€ -	€ -	€ -	Under consideration	€ 830,000	
Northern Ring Road Enhancement Project	Road improvement works	€ -	€ -	€ -	Under consideration	€ 9,000,000	
Northern Strategic Project 1	Road improvement works	€ -	€ -	€ -	Under consideration	€ 1,100,000	
Northern Strategic Project 2	Road improvement works	€ -	€ -	€ -	Under consideration	€ 1,050,000	
Passage West Greenway	Cycleway development	€ -	€ -	€ -	Under consideration	€ 1,250,000	
South Ring Road Mop Up Contract	Road improvement works	€ -	€ -	€ -	Under consideration	€ 666,250	

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
BALLYVOLANE TO CITY CEN. Phase 2	Road improvement works	€ -	€ -		Under consideration	€ 3,730,000	
Lower Glanmire Road Widening	Road improvement works	€ -	€ -		Under consideration	€ 553,000	
Water Services							
		€ -	€ -	€ -	-	€ -	-
Development Management							
City Hall Roof & Windows Remedial	Refurbishment of City Hall	€ -	€ -	€ -	TBC	€ 700,000	
Environmental Services							
Glanmire Flooding Relief	Flood Relief Scheme	€ -	€ -	€ -	Under consideration	€ 5,000,000	
Recreation and Amenity							
Bishop Lucey Park	Public realm improvements	€ -	€ -	€ -	TBC	€ 3,000,000	
Agriculture, Education, Health and Welfare							
Miscellaneous Services							
Totals		€ 1,599,912	€ 2,065,861	€ -		€ 291,314,658	

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 St	€ 15,772,500	€ -	€ -	- Annual	€ -	€ -	-
A02 HOUSING ASSESS, ALLOC & TRANSFER	Assessment of Housing Needs	€ 925,500	€ -	€ -	- Annual	€ -	€ -	-
A03 HOUSING RENT & TENANT PURCHASE ADM	Debt Management & Rent Assessment	€ 932,700	€ -	€ -	- Annual	€ -	€ -	-
A04 HOUSING COMM DEVELOP SUPPORT	Housing Estate Management & Support	€ 6,583,300	€ -	€ -	- Annual	€ -	€ -	-
A05 ADMIN OF HOMELESS SERVICE	Homeless Services Administration	€ 15,133,500	€ -	€ -	- Annual	€ -	€ -	-
A06 SUPPORT TO HOUSING CAPITAL PRO	Mainly relates to loan charges and techn	€ 2,776,300	€ -	€ -	- Annual	€ -	€ -	-
A07 RAS PROGRAMME	Rental Assistance Scheme Operations	€ 17,412,900	€ -	€ -	- Annual	€ -	€ -	-
A08 HOUSING LOANS	Loan Interest & Charges and Debt Manag	€ 948,600	€ -	€ -	- Annual	€ -	€ -	-
A09 HOUSING GRANTS	Disabled Persons Grants	€ 2,981,000	€ -	€ -	- Annual	€ -	€ -	-
A11 AGENCY & RECOUPABLE SERVICES	Agency & Recoupable and Support Servic	€ 618,800	€ -	€ -	- Annual	€ -	€ -	-
BRAMBLE COTTAGES, POPHAMS RD	Dev 4 units	€ -	€ -	€ -	- 2021	€ 123,689	€ 1,310,563	
EDEL HOUSE, GRATTAN STREET	Construction of 37no. Units - Homeless	€ -	€ 2,635,530	€ -	- 2021	€ 5,420,127	€ 7,537,429	
ROOFLINE REPAIRS 2019	Cleaning/Installation/Repairs to the roofi	€ -	€ 1,808,108	€ -	- The maximum time frame for the Fra	€ 3,125,900	€ 1,529,000	
ROOF REPAIRS 2019	Cleaning/Installation/Repairs to the roofi	€ -	€ 74,778	€ -	- The maximum time frame for the Fra	€ 251,435	€ 1,000,000	
CENTRAL HEATING INSTALLATION19	This contract is designed to meet the Cou	€ -	€ 302,153	€ -	- 2018 - 2022 (Framework Agreement	€ 494,210	€ 700,000	
WINDOWS & DOORS 2019	Replacement of Windows and Doors (EXT	€ -	€ 419,777	€ -	- 2020 - 2024 (Framework Agreement	€ 899,217	€ 946,000	
CNWQR PH 3 DECANT & ENABLING	ONGOING DECANTING	€ -	€ 963,793	€ -	- Ongoing.	€ 1,163,167	€ 1,743,850	
VOID PROGRAMME 2019	2019 Voids.	€ -	€ 102,780	€ -	- TBC	€ 3,908,115	€ 6,537,609	
CNWQR PH 3B	Planned dev 62 units	€ -	€ 148	€ -	- Ongoing.	€ 41,979	€ 16,134,082	
HOLLYWOOD ESTATE INFILL HSG	Dev 87units	€ -	€ 15,973	€ -	- Ongoing.	€ 39,064	€ 1,905,530	
COMP DIALOGUE - A	Dev 8 units	€ -	€ 400,636	€ -	- 2022	€ 772,535	€ 2,646,075	
COMP DIALOGUE - B	Dev 20 units	€ -	€ 1,000,737	€ -	- 2022	€ 1,762,046	€ 6,266,862	
COMP DIALOGUE - C	Dev of 13 units	€ -	€ 341,702	€ -	- 2022	€ 356,513	€ 3,826,954	
COMP DIALOGUE - D	Dev of 16 units	€ -	€ 545	€ -	- Ongoing.	€ 44,264	€ 5,504,348	
32 UNITS WESTSIDE, MODEL FM RD	Dev 32 units	€ -	€ 2,357	€ -	- 2022	€ 1,874,571	€ 10,194,819	
60 UNITS POULAVONE, BALLINCOLL	Dev 60 units	€ -	€ 22,963	€ -	- 2023	€ 354,192	€ 16,910,346	
CCO.C AHB UNSOLD AFFORDABLES	Ongoing payment for management of uns	€ -	€ 465,100	€ -	- Ongoing.	€ 698,921	€ 232,525	
SPRING LANE CLIFF WORKS	Expenditure is being incurred for survey w	€ -	€ 36,919	€ -	- ASAP (Comment as at May 2021)	€ 66,962	€ 950,948	
DEEP RETROFIT PRG - PEARSE RD&	Energy Efficiency Works Apt. Deep Retrof	€ -	€ 117,909	€ -	- To be completed Dec 2021	€ 358,233	€ 2,558,521	
11 UNITS CLASSIS, POULADUFF RD	Dev 11 units	€ -	€ 1,353	€ -	- 2022	€ 23,202	€ 3,561,058	
37 UNITS WATERCOURSE RD	Dev 37 units	€ -	€ 1,681,658	€ -	- Ongoing.	€ 1,720,462	€ 11,646,930	
43 UNITS DENROCHES CROSS, CORK	Dev 43 units	€ -	€ 19,529	€ -	- Ongoing.	€ 68,687	€ 14,184,500	
MIDDLE GLANMIRE RD AFFORD HSG	Dev 27 SOC (AHB) & 27 AFFORDABLE (CC	€ -	€ 3,348,250	€ -	- Ongoing.	€ 4,723,855	€ 3,348,250	
SHP 2015-2017 - 32 UNITS BARRACK STREET	Dev 32 units	€ -	€ 1,975,919	€ -	- Ongoing.	€ 2,508,504	€ 9,392,106	
SHP 2015 -17 - 16 UNITS WOOD STREET	Dev 16 units	€ -	€ 721,259	€ -	- Ongoing.	€ 1,041,342	€ 4,452,110	
PHASE 2C DEVELOPMENT CNWRQ	Dev 24 units	€ -	€ 2,309,528	€ -	- Ongoing.	€ 3,785,692	€ 6,583,185	
BOHERBOY ROAD H5NG SCHEME	Dev of Affordable Housing	€ -	€ 23,678	€ -	- Ongoing.	€ 1,281,965	€ -	
OLD WHITECHURCH RD NA PIARSAIG	Site for Social and Affordable Housing	€ -	€ -	€ -	- Phased Delivery from 2023/2024	€ 32,904,093	€ -	
5/6 SHANDON STREET	Dev 9 units	€ -	€ 1,742,950	€ -	- Ongoing.	€ 1,742,950	€ 924,947	
SHP 2017 - 2019 - 17 UNITS - 29/30 LOWER JOH	Dev 17 units	€ -	€ 2,693,486	€ -	- Ongoing.	€ 4,669,529	€ 4,785,024	
SHP 2017 - 2019 - 5 UNITS - BALLINURE RD	Dev 5 units	€ -	€ 680,880	€ -	- Ongoing.	€ 1,361,171	€ 1,393,588	
ERRIGAL HEIGHTS, THE GLEN	Dev 32 units	€ -	€ 26,068	€ -	- Ongoing.	€ 99,118	€ 7,618,799	
GLENAMOY LAWN, MAYFIELD	Dev 3 units	€ -	€ 7,694	€ -	- Ongoing.	€ 29,026	€ 482,879	
SHP 2017 - 2019 - 7-11 GERALD GRIFFIN STREET	Dev 12 units	€ -	€ 921,161	€ -	- Ongoing.	€ 2,567,805	€ 3,914,266	
REVOLVING FUND VACANT H5E. REP	Revolving Fund	€ -	€ 105,211	€ -	- N/A	€ 1,743,494	€ 622,301	
50 UNITS BOYCES STREET	Dev 51 units	€ -	€ 988,620	€ -	- Ongoing.	€ 1,622,961	€ 17,019,866	
40 UNITS GERALD GRIFFIN ST	Dev 49 units	€ -	€ 466,675	€ -	- Ongoing.	€ 6,225,702	€ 10,756,119	
OLD WHITECHURCH RD INFRASTRUCT	LIHAF Infrastructure Project	€ -	€ 7,077,180	€ -	- 2021	€ 12,461,503	€ 9,870,000	
SHP 2017 - 2019 - 5 UNITS - MOSS LANE, RIVERWAY	Dev 5 units	€ -	€ -	€ -	- Ongoing.	€ -	€ 1,575,545	
CNWQR PH 2B DECANT & ENABLING	Development - North West	€ -	€ -	€ -	- Ongoing.	€ 1,311,888	€ 10,130,000	
CNWR SOCIAL & COMMUNITY	Development - North West	€ -	€ 206,422	€ -	- Ongoing.	€ 1,260,537	€ 900,000	
FAIRFIELD MEADOW REMEDIATION19	Remedial Works to Fairfield Meadows Est	€ -	€ -	€ -	- TBC	€ -	€ 825,000	
SHP 2015 - 17 - CORCORAN'S QUAY	Dev 17 units	€ -	€ 26,649	€ -	- Ongoing.	€ 121,571	€ 710,000	
SOCIAL HOUSING ACQUISITIONS		€ -	€ 8,263,779	€ -	- Rolling	€ 9,526,857	€ 26,918,049	
STOCK CONDITION SURVEY	Social Housing Stock Condition Survey	€ -	€ -	€ -	- Rolling	€ 500,000	€ -	

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
TAKING IN CHARGE	Limited works for Taking in charge certain	€ -	€ 19,840	€ -	Rolling	€ 675,000	€ -	
CALF	Capital Acquisitions Leasing Facility	€ -	€ 11,860,557	€ -	Rolling	€ 36,787,495	€ -	
CAS	Capital Assistance Scheme	€ -	€ 702,806	€ -	Rolling	€ 2,058,414	€ -	
Road Transportation and Safety								
B01 NP ROAD - MAINTENANCE & IMPROVEMENT	Maintenance & Improvement of National	€ 1,558,300	€ -	€ -	Annual	€ -	€ -	
B03 REGIONAL ROAD - MAIN&IMPROVE	Maintenance & Improvement of Regional	€ 1,391,000	€ -	€ -	Annual	€ -	€ -	
B04 LOCAL ROAD - MAIN&IMPROVE	Maintenance & Improvement of Local Ro	€ 18,874,300	€ -	€ -	Annual	€ -	€ -	
B05 PUBLIC LIGHTING	Public Lighting Operations	€ 4,078,700	€ -	€ -	Annual	€ -	€ -	
B06 TRAFFIC MANAGEMENT IMPROVE	Traffic Management and Maintenance	€ 6,326,300	€ -	€ -	Annual	€ -	€ -	
B08 ROAD SAFETY PROMO/EDUCATION	School Wardens & Support Costs	€ 1,119,800	€ -	€ -	Annual	€ -	€ -	
B09 CAR PARKING	Maintenance and Management of Car Pa	€ 5,847,900	€ -	€ -	Annual	€ -	€ -	
B10 SUPPORT TO ROADS CAPITAL PROG	Administration of Roads Capital Program	€ 4,830,700	€ -	€ -	Annual	€ -	€ -	
SOUTH DOUGLAS ROAD	Junction upgrade scheme	€ -	€ 1,830	€ -	2022	€ 22,121	€ -	
PEDESTR SAFETY IMPROVEMT PH 2	pedestrian improvement works	€ -	€ 40,136	€ -	2022	€ 159,109	€ -	
BALLYBRACK PED & CYCLE TRACK	Cycle scheme	€ -	€ 21,907	€ -	2023	€ 62,862	€ -	
GRANGE RD TO TRAMORE VALLEY PK	Cycle scheme	€ -	€ 125,214	€ -	2023	€ 128,421	€ -	
SOUTHERN MULTIMODAL CORRIDOR	New road	€ -	€ -	€ -	Ongoing	€ 61,959	€ -	
MCCURTAIN STREET PTI	traffic management and public realm	€ -	€ 209,901	€ -	2023	€ 592,771	€ 4,500,000	
PEDESTRIAN SAFETY INTERVENTION	pedestrian improvement works	€ -	€ 391,563	€ -	2021	€ 595,661	€ 600,000	
SKEHARD RD PHASE 3	Road improvement works	€ -	€ 553,243	€ -	2022	€ 1,149,734	€ 2,015,000	
BALLYVOLANE PH 2 FOX & HOUNDS	Road improvement works	€ -	€ 128,116	€ -	2023	€ 182,051	€ 500,000	
GLANMIRE ROADS IMPRVMT SCHEME	Cycle scheme	€ -	€ 829,104	€ -	2030	€ 1,452,306	€ 12,750,000	
CURRAHEEN-CARRIGROHANE PED/CYC	Cycle scheme	€ -	€ 29,101	€ -	2022	€ 109,664	€ 600,000	
SOUTH QUAYS INTERIM CYCLE LANE	Provision of two way cycle lanes	€ -	€ 20,933	€ -	2021	€ 129,856	€ -	
BROADBAND NETWORK ON CORK CITY	Part support for broadband throughout ci	€ -	€ 6,009	€ -	multi annual	€ 11,778,068	€ -	
ST. PATRICK'S BRIDGE REHABILITATION	Bridge improvement	€ -	€ 614,270	€ -	2021	€ 2,278,589	€ 2,280,000	
DALY'S BRIDGE REHABILITATION	Bridge improvement	€ -	€ 1,158,934	€ -	2022	€ 2,467,961	€ 3,200,000	
HORGANS QY IMPOVE SCHEME	Inbound cycle lane	€ -	€ 557,594	€ -	2021	€ 614,897	€ 614,897	
Water Services								
C01 WATER SUPPLY	Water plants & nwtworks and support co	€ 6,605,600	€ -	€ -	Annual	€ -	€ -	
C02 WASTE WATER TREATMENT	Waste water treatment costs	€ 3,091,700	€ -	€ -	Annual	€ -	€ -	
Development Management								
EVENT CENTRE	Development of Event Centre	€ -	€ -	€ -	Ongoing			
SCIENCE PARK	Development of the Science Park	€ -	€ 629,918	€ -	2022	€ 2,287,648	€ 5,250,000	
PURCH OF PROPERTY @ KIFTS LANE	Purchase of Property	€ -	€ -	€ -	Until development commences	€ 2,752,393	€ 2,752,393	
SITE @ KINSALE RD/M BARRY RD	Purchase of Site	€ -	€ -	€ -	Until development commences	€ 1,014,749	€ 1,014,749	
KYRLS QUAY/CORNMARKET ST	Brownfield site	€ -	€ -	€ -	Until development commences	€ 2,750,393	€ 2,300,000	
D01 FORWARD PLANNING	Statutory Plans and Policy costs	€ 2,024,500	€ -	€ -	Annual	€ -	€ -	
D02 DEVELOPMENT MANAGEMENT	Planning control costs	€ 2,816,400	€ -	€ -	Annual	€ -	€ -	
D03 ENFORCEMENT	Planning Enforcement expenditure	€ 1,995,100	€ -	€ -	Annual	€ -	€ -	
D05 TOURISM DEVELOPMENT&PROMOTION	Tourism Promotion costs	€ 1,011,700	€ -	€ -	Annual	€ -	€ -	
D06 COMMUNITY&ENTERPRISE FUNCTION	General community & enterprise expense	€ 3,915,500	€ -	€ -	Annual	€ -	€ -	
D09 ECONOMIC DEVELOPMENT&PROMOTION	Economic development and Enterprise, Jo	€ 3,612,500	€ -	€ -	Annual	€ -	€ -	
D11 HERITAGE&CONSERVATION SERVICES	Heritage & conservation costs	€ 644,000	€ -	€ -	Annual	€ -	€ -	
Environmental Services								
GLASHABOY FLOOD RELIEF SCHEME	Flood Relief Scheme	€ -	€ 38,412	€ -	2022	€ 38,412	€ 10,000,000	
DOUGLAS FLOOD RELIEF SCHEME	Flood Relief Scheme	€ -	€ -	€ -	Ongoing	€ 8,103,068	€ 16,100,000	
MORRISONS ISLAND	Flood Relief Scheme & Public Realm	€ -	€ 283,232	€ -	2024	€ 580,194	€ 9,680,000	
ELECTRICITY GEN. AT KINSALE RD	Generation of electricity at Kinsale Road	€ -	€ 128,281	€ -	Ongoing, until gas runs out	€ 1,163,973	€ -	
E01 LANDFILL OPERATION & AFTERCARE	Landfill Tramore Valley Park	€ 1,850,500	€ -	€ -	Annual	€ -	€ -	
E02 RECOVERY&RECYC FACILITIES OPS	Recycling expenditure	€ 1,363,100	€ -	€ -	Annual	€ -	€ -	
E06 STREET CLEANING	Street Cleaning	€ 6,497,900	€ -	€ -	Annual	€ -	€ -	

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
E07 WASTE REGULATION, MONITORING & ENFC	Waste Enforcement/ Litter	€ 578,000	€ -	€ -	Annual	€ -	€ -	-
E08 WASTE MANAGEMENT PLANNING	Waste Management Planning	€ 616,500	€ -	€ -	Annual	€ -	€ -	-
E09 MAINTENANCE OF BURIAL GROUNDS	Burial Grounds	€ 2,052,400	€ -	€ -	Annual	€ -	€ -	-
E10 SAFETY OF STRUCTURES & PLACES	Safe Structures Exp.	€ 851,800	€ -	€ -	Annual	€ -	€ -	-
E11 OPERATION OF FIRE SERVICE	Operation of Fire Services	€ 17,369,600	€ -	€ -	Annual	€ -	€ -	-
E12 FIRE PREVENTION	Fire Prevention	€ 1,918,000	€ -	€ -	Annual	€ -	€ -	-
E13 WATER QUALITY, AIR & NOISE POLLUTION	Waterquality, Air & Noise Pollution	€ 634,600	€ -	€ -	Annual	€ -	€ -	-
Recreation and Amenity								
F01 LEISURE FACILITIES OPERATIONS	Leisure Pool facilities	€ 1,116,100	€ -	€ -	Annual	€ -	€ -	-
F02 OP OF LIBRARY&ARCHIVE SERVICE	Library & Archive	€ 8,949,900	€ -	€ -	Annual	€ -	€ -	-
F03 OUTDOOR LEISURE AREA OPERATION	Outdoor Leisure e.g. Golf Course	€ 10,982,000	€ -	€ -	Annual	€ -	€ -	-
F04 COMM,SPORT&REC DEVELOPMENT	Community & Sports	€ 1,509,500	€ -	€ -	Annual	€ -	€ -	-
F05 OPERATION OF ARTS PROGRAMME	Arts Programme	€ 2,814,700	€ -	€ -	Annual	€ -	€ -	-
DOUGLAS LIBRARY RESTOCK&FIT-OU	Refit of Douglas Library after fire.	€ -	€ 273,606	€ -	Q3/4 2021.	€ 616,925	€ 727,150	-
DEVELOPMENT OF MARINA PARK	Development of Major City Park in the So	€ -	€ 8,345,205	€ -	01/09/2021	€ 10,985,197	€ 4,000,000	-
Agriculture, Education, Health and Welfare								
Miscellaneous Services								
H03 ADMINISTRATION OF RATES	Rates	€ 6,806,200						
H05 OP OF MORGUE&CORONER EXP	Coroner expenditure	€ 1,141,500	€ -	€ -	Annual	€ -	€ -	-
H09 LOCAL REPRES/CIVIC LEADERSHIP	Local Rep. Expenditure	€ 1,466,900	€ -	€ -	Annual	€ -	€ -	-
H11 AGENCY & RECOUPABLE SERVICES	Annual Contribution Cork County Council	€ 14,021,800	€ -	€ -	Annual	€ -	€ -	-
Event Centre	Development of an Event Centre	€ -	€ -	€ -	-	€ -	€ 50,000,000	-
Totals		€ 216,370,100	€ 68,969,568	€ -	-	€ 206,656,946	€ 368,934,171	

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

Project/Scheme/Programme No	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
COVID 19 VOIDS PROGRAM	Voids Works 2020 Gov Covid Fund	€ -	€ 395,892	€ -	Completed	€ 550,000	
VOID PROG 2020 - JULY STIMUL	Voids Works 2020 Gov Covid Fund	€ -	€ 4,896,357	€ -	Completed	€ 4,405,500	
VOID PROG 2020 - NRG EFFIC W	Voids Energy Works	€ -	€ 499,058	€ -	Completed	€ 600,000	
SHP 2015 -17 - 43 UNITS CHURC	Dev 43 units	€ -	€ 24	€ -	Completed	€ 11,989,690	
SHP 2015 -17 - 10 UNITS HIGH S	Dev 9 units	€ -	€ 496,987	€ -	Completed	€ 2,413,703	
SHP 2015 -17 - 4 UNITS TRAMOR	Dev 4 units	€ -	€ 48,264	€ -	Completed	€ 1,105,346	
SHP 2015 -17 - 46 UNITS WHITE	Dev 46 units	€ -	€ 3,224,339	€ -	Completed	€ 11,966,293	
DEEP ENERGY RETROFIT - APTS	Apt. Deep Retrofit Program	€ -	€ 2,168,682	€ -	Completed	€ 6,420,000	
SHP 2015 -17 25 UNITS BLARNE	Dev 25 units	€ -	€ 915,958	€ -	Completed	€ 7,114,025	
28/29 DUBLIN STREET	10 no. units with Respond	€ -	€ -	€ -	Completed	€ 780,188	
ST JOACHIM & ANN'S VOLHSNG	8 no. units for Homeless - Cork Sim	€ -	€ 1,094,632	€ -	Completed	€ 1,781,281	
67/68 ST. JOHN'S WELL	Dev 6 units	€ -	€ 870,028	€ -	Completed	€ 1,670,113	
CNWQR PH 2A DESIGN & CONST	Development of units	€ -	€ 2,359,406	€ -	Completed	€ 10,216,000	
SHP 2015 -17 - 5 UNITS ARD AO	Dev 5 units	€ -	€ 20,679	€ -	Completed	€ 1,274,156	
SHP 2015 -17 - 30 UNITS ARUS N	Dev 30 units	€ -	€ 87,441	€ -	Completed	€ 7,730,951	
CHURCHFIELD PLACE EAST	Development of units	€ -	€ 34,808	€ -	Completed	€ 766,967	
CALF	Capital Acquisitions Leasing Facility	€ -	€ 3,288,814	€ -	Rolling	€ 8,695,308	
CAS	Capital Assistance Scheme	€ -	€ 2,605,472	€ -	Rolling	€ 7,916,996	
Road Transportation and Safety							
HARLEY STREET BRIDGE	New Pedestrian & cycle bridge	€ -	€ 470,077	€ -	Completed	€ 5,511,510	
N40 SARSFIELD RD SUP WORKS	Enhancements to Sarsfield Road	€ -	€ 109,590	€ -	Completed	€ 2,403,690	
BANDON/SARSFIELD RD FLYOVE	Grade separated junctions project	€ -	€ 29,104	€ -	Completed	€ 44,304,638	
BLACKROCK HARBOUR REMEDIA	Public Realm renewal Project	€ -	€ 61,363	€ -	Completed	€ 2,980,952	
KYRLS QUAY REALIGNMENT PRO	Public Realm & sustainable transp	€ -	€ -	€ -	Completed	€ 818,316	
PARNELL PLACE IMPROVE. SCHE	Public Realm & sustainable transp	€ -	€ -	€ -	Completed	€ 2,856,284	
KENT STATION TO CITY CENTRE	Public Realm & sustainable transp	€ -	€ -	€ -	Completed	€ 1,795,206	
CYCLE ROUTE UCC TO CITY CENT	Public Realm & sustainable transp	€ -	€ -	€ -	Completed	€ 2,630,851	
BALLYVOLANE TO CITY CEN. CYC	Cycle Project	€ -	€ 4,324	€ -	Completed	€ 1,874,506	
HOLLYHILL ACCESS ROAD	New Road	€ -	€ -	€ -	Completed	€ 2,871,689	
SKEHARD RD-CHURCH RD JCT IN	Road widening and enhancement	€ -	€ 654,234	€ -	Completed	€ 531,778	
MAHON POINT BUS GATE & WA	Bus Gate	€ -	€ 3,899	€ -	Completed	€ 908,578	
KENT STATION TO CITY CEN PH	Public Realm & sustainable transp	€ -	€ 908,578	€ -	Completed	€ 2,248,335	
CITY CENTRE MANAGEMENT PL	Traffic management and public re	€ -	€ 265,256	€ -	Completed	€ 7,531,714	
THOMAS DAVIS BRIDGE JUNCTI	Junction upgrade scheme	€ -	€ 26,855	€ -	Completed	€ 600,586	
VMS PROJECT	Variable Message Sign Project	€ -	€ -	€ -	Completed	€ 603,379	
		€ -	€ -	€ -		€ -	
Water Services							
Development Management							
Environmental Services							
Tramore Valley Park	Traffic management and public re	€ 47,675	€ -	€ -	Completed	€ 981,373	

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

Project/Scheme/Programme No	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
	Recreation and Amenity						
	Miscellaneous Services						
Totals		€ 47,675	€ 25,540,121			€ 168,849,902	

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. These are currently being reviewed and updated.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As a result of the Covid 19 pandemic, the planned training programmes were not undertaken. This will be rolled out again in 2021. New employees were however made aware of their responsibilities with regards to PSC.
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?	3	Cork City Council have procedures in place which are in line with the PSC.
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. Recommendations form part of the

			internal audit recommendation tracker. There have been significant delays due to Covid 19.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities 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 were 2 projects and one programme subject to in-depth checking.
Q 1.9	Is there a process in place to plan for ex post evaluations?	2	There is a process in place for post project reviews. Often post project reviews are a requirement of the sanctioning authority and are submitted accordingly.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Five post project reviews completed by year end (Housing - 4 & Environment - 1). These have not been published.
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?	2	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?	2	Performance indicators are specified at the outset. Data is readily available to review PI's.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Capital Appraisal 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 borne.
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 Projects.
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	These issues are addressed as part of standard cost estimation.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	These are dealt with as part of review meetings with funding agencies. Risks should be better documented, and further consideration should be given to governance and deliverability.
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	There are no projects over €100m
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	Overall, broadly compliant however further emphasis and documentation required.
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	Not applicable

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	Not applicable
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
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	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not applicable

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	Not applicable
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	Not applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	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, when possible.
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	For the most part however scope changes & contractual issues resulted in time/financial implications for specific projects. In 2020, as a result of the Covid 19 pandemic there were delays outside the control of the Council and/or Contractor.
Q 4.7	Did budgets have to be adjusted?	2	Budgets are only adjusted in exceptional circumstances. In 2020, as a result of the Covid 19 pandemic there were some adjustments.
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, however this is only 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, where necessary.
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	No, this did not arise

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	Five post project reviews completed by year end (Housing - 4 & Environment - 1).
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	Sectoral guidance issued by funding agencies often incorporate the requirement where relevant.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Project Completion Reports were not published.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	There were four post project reviews completed.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Ex-Post Evaluations were not published.
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	Post project reviewed and lessons learned are required by Cork City Council's guidance, in addition sectoral guidance issued by funding/ sanctioning agencies incorporate the requirement. Lessons learned are informally circulated amongst internal project teams.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	Generally, no due to resources.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Cork City Council do not formally issue project completion reports and ex-post evaluation reports to DPER, for projects of €50m, Cork City Council are not the sanctioning authority.

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	No such programmes in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such programmes in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such programmes in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such programmes in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such programmes in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such programmes in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such programmes in 2020

Notes:

- The scoring mechanism for the above checklists is as follows:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3

- For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

- The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to

provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Appendix 3
In-Depth Checks Detailed Reports 2020

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Operation of Library and Archive Service (F02)
Detail	Revenue expenditure for the Operation of the Library and Archive Services throughout Cork City Council
Responsible Body	Cork City Council
Current Status	Expenditure Being Incurred
Start Date	1 st January 2020 (Recurring Annual Expenditure)
End Date	31 st December 2020 (Recurring Annual Expenditure)
Overall Cost	€5,971,243

Project Description

Cork City Council Libraries' Mission Statement is to place libraries at the heart of communities, welcoming and supporting everyone in their enjoyment of reading, and in their pursuit of learning, knowledge, and culture.

Cork City Council is responsible for the development, delivery, and promotion of library services for the city of Cork. Through the Library Service, Cork City Council invests in fostering and in enabling literacy, lifelong learning, reading and comprehension skills, cultural expression, and an awareness of the city's heritage.

Cork City Library Service operates ten libraries throughout Cork City, which includes the addition of three new libraries, Blarney, Ballincollig and Glanmire, as a result of the boundary extension in May 2019. In addition, there is a delivery service which provides library services to housebound persons, bringing books and audio materials to the patrons' homes. These libraries are supported by ninety-eight staff, responsible for delivering a range of library and information services. The City Library on Grand Parade is home to the Reference Library, Local Studies Library, Rory Gallagher Music Library, Adult Lending Library and Children's and Teens' Library. The City Library also provides management, administrative and bibliographic services for Cork City Libraries.

Membership of Cork City libraries is free and open to all, with no minimum joining age. Members may borrow up to 12 items at any one time from a huge range of books, CDs, DVDs, and downloads. Printing and photocopying facilities, in addition to free internet access and free Wi-Fi is available in each of the libraries. At the end of 2020, the libraries had 36,885 members. During 2020, users borrowed 609,086 items and there were 306,929 visitors to the libraries.

The Covid-19 pandemic greatly impacted the Library service during 2020. Budgets were required to be revised as a result of the reduced income across Cork City Council revenue streams, and to account for the modified provision of services. On March 12th, libraries closed to the public. Some staff members were redeployed to other areas of the council and to the Health Service Executive to provide support. Physical events planned by the library were either postponed or adapted to be held online. There was an increased demand for e-services including e-books and e-audiobooks, graphic novels, online newspapers, magazines, comics, learning courses, and online events and workshops. The library also expanded their delivery service to serve members of the community who were housebound or cocooning as a result of the pandemic.

In June 2020, with the easing of public health restrictions, the libraries re-opened on a phased basis, with 9 of the 10 branches (Douglas remaining closed due to a fire in the shopping centre in September 2019) operating a call and collect system for borrowing. On June 29th, for 8 of the 9 branches (Blarney remained as a call and collect service only, due to its size) the public were welcomed back into the buildings for a reduced service of borrow and return only. From August, further services were reintroduced at a reduced capacity and in compliance with public health guidelines. Further closures of public libraries as a result of Covid-19 restrictions occurred for six weeks from October 22nd and again on December 24th.

While footfall and physical items borrowed were much lower than in previous years as a result of the closures, membership increased during the year, with new users joining to avail of online services such as e-books, e-audiobooks and PressReader. Membership in 2020 totalled 36,885 compared to 31,863 (2019) and 22,909 (2018).

The budget for 2020 was originally €9,387,200.00. The breakdown of the budgeted expenditure is detailed in the following table.

Expenditure Analysis	Amount	% Spend
Library Service Operations	€5,448,800	58.05%
Service Support Costs	€2,957,500	31.51%
Purchase of Books, CD's, etc.	€423,700	4.51%
Archive Services	€310,000	3.30%
Contributions to Library Organisations	€247,200	2.63%
Total	€9,387,200	100%

The Book Fund for 2020, which is used to purchase stock to meet the demands of each service point and the library's members was originally planned at €423,700. As a result of the Covid-19 pandemic, the book fund for 2020 was subsequently reduced to €329,700.

The book fund is broken into spending categories across the services: Adult Fiction, Adult Non-Fiction, Children's, Rory Gallagher Music Library, Reference, Local Studies, CDs, DVDs, and Audiobooks. The fund also pays for e-books and e-audiobooks, music streaming, the National Delivery System, and servicing supplies such as RFID tags, book labels and book jackets. Key considerations in the stock being purchased include popular titles, local and emerging authors, cost, literary merit, the quality of writing, foreign language titles, Irish language publications, prizewinning titles, updated versions of travel guides/ technology/medical titles, educational material, Irish interest, and stock gaps. Consideration is given to public suggestions and with the exceptions of items being unavailable or those that fall too far outside of the selection criteria, are almost always bought. Stock is purchased in line with the Supplier Agreements in place.

An open procurement competition was held in 2020 for a three-year contract to supply books to Cork City Council libraries. The tender was initiated in Q2 2020 and contracts were entered into with O' Mahony's for the adult's book portfolios and with International Education Services (IES) for the children's book portfolio in Q3 2020.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Cork City Council have completed a Programme Logic Model (PLM) for the Operation of Library and Archive Services. 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
<p>To ensure availability of a wide range of books, audiobooks, e-books, and other materials.</p> <p>To provide information services for members.</p> <p>To facilitate music and internet access.</p> <p>Provision of cultural and literary events throughout the year (mainly online during 2020).</p>	<p>Budget of €9,387,200 (actual spend of €5,971,243).</p> <p>Staff resources to manage the library and archive services.</p> <p>Ten physical libraries throughout Cork City.</p> <p>Information Systems.</p>	<p>Selection and purchase of books, audiobooks, e-books, and other materials.</p> <p>Management of stock.</p> <p>Tender process for supply of adult and children's books.</p> <p>Monitoring of performance indicators.</p> <p>Review of the budget on a routine basis.</p>	<p>Books, audiobooks, e-books, and other materials.</p> <p>Facilities such as printing, scanning, and photocopying, Wi-Fi, and computer access.</p> <p>Dedicated archive service.</p>	<p>Welcoming and supportive environment in place for all users to further their enjoyment of reading, and their pursuit of learning, knowledge, and culture.</p>

Description of Programme Logic Model

Objectives: Cork City Council is responsible for the operation, maintenance and provision of library and archive services for the city of Cork. This programme's objective, as outlined in its Mission Statement, is to place libraries at the heart of communities, welcoming and supporting everyone in their enjoyment of reading, and in their pursuit of learning, knowledge, and culture.

The library programme aims to provide a current collection of stock, deliver a dedicated archive service and support information services. The Library service must meet these objectives while ensuring that expenditure is within their assigned budgetary resources and value for money is achieved.

The Cork City Library Development Plan 2020-2024 sets out the long-term objectives for the five-year period including for capital investment as well as current expenditure:

- Continuing investment in areas of strength.
- Targeted investment in new areas of opportunity.
- Major investment in library buildings.

The objectives of the Library service are further defined in the 2020 Annual Service Delivery Plan and the Council's Corporate Plan to 2024, in particular the goal, 'A city promoting culture, heritage, learning, health & wellbeing'. The libraries play a major role in the physical and social environment of the city and is a resource for communities, supporting culture, heritage, learning, health, and wellbeing. Libraries also play a key role in achieving other high-level goals such as 'A City Valuing its People', and 'A City of Engaged Neighbourhoods & Communities'. The objectives as set by Cork City Council are aligned with the National Strategy as contained in the document 'Our Public Libraries 2022'.

Inputs: The primary input to the programme is the annual expenditure for the operation of library and archive services, associated staff, and administration costs. The budget of €9,387,200 for 2020 was approved by Cork City council members on the 14th of November 2019. Due to the impact of Covid-19 on revenue generated, Cork City Council had to adapt the 2020 budget. The actual expenditure for the year totalled €5,971,243.

Cork City Library operates ten libraries throughout Cork City, which includes the addition of three new libraries, Blarney, Ballincollig and Glanmire, as a result of the boundary extension in May 2019. In addition, there is a delivery service which provides library services to housebound persons, bringing books and audio materials to the patrons' homes. These libraries are operated and supported by the ninety-eight staff.

There are three electronic systems which are essential in the achievement and monitoring of this service:

- Sierra National Library Management System, the national library system used for the management, circulation, cataloguing and acquisitions of books and is currently under tender review.
- RFID (Radio Frequency Identification) - An RFID tag on each book links the book to the Library Management System enabling the use of self-service kiosks. A tagging pad reads the tag to identify the item, or it may add or change data on the tag attached to the item. This enables library staff to handle lending, returning, sorting, tagging etc. of books in a more efficient and timely manner.
- JD Edwards financial management system monitors income and expenditure through the relevant job codes.

Activities: There are several activities fundamental to the Cork City library programme. These include the selection and purchase of books, audiobooks, e-books, and other materials, cataloguing and tagging of this stock, and distributing stock to all branches. Cork City Council ensures that these activities are carried out as per the supplier agreements in place and that the payments are processed to the suppliers as per the contractual requirements.

During 2020, a public procurement competition was advertised on eTenders for the supply of books divided into three lots, Adult Non-fiction, Adult Fiction and Children's Stock. Each lot and the relevant tender submissions were evaluated, and the service contracts were awarded to O'Mahony's Booksellers Ltd for the provision of Adult Non-fiction and for the provision of Adult Fiction and to I.E.S Limited for the provision of Children's Stock.

The footfall into the libraries is electronically recorded as are all queries received to ensure full visibility of this information by relevant stakeholders. A monthly review of the expenditure versus the budget plan is carried out and any negative variances are discussed and documented.

Outputs: The outputs of the programme are ten libraries and one delivery service with well-managed stock to meet the demand of the users. The library provides a range of services for users such as providing books, audiobooks, e-books, music, and free internet access plus printing and copying facilities. Free events are hosted across a wide array of disciplines. Outside of Covid-19 restrictions the libraries offer study spaces and reference materials.

Outcomes: The libraries within Cork City Council provides a welcoming and supportive environment for all patrons to further their enjoyment of reading and their pursuit of learning, knowledge, and culture.

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

The Operation of Library and Archive Service programme is a recurring annual revenue expenditure with no project commencement or end dates. The programme falls under the heading of “expenditure being incurred”.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Operation of Library and Archive Service Programme.

Project/Programme Key Documents	
Title	Details
Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities	National Strategy for public libraries from 2018 – 2022
Cork City Council’s Annual Service Delivery Plan 2020	Cork City Council’s plan outlining the key services intended to be delivered to the Cork City public and businesses during 2020.
Cork City Council’s Libraries Development Plan 2020-2024	Plans and aims for Cork City Library Service for the five-year timeframe of 2020-2024.
Cork City Council’s Collections Development Policy	Cork City Library’s guidelines and criteria for acquiring, managing, and disposing of stock.
Annual Budget 2020	Details of the approved amount for Operation of Library and Archive Services for the coming year.
Financial Reports	Reports generated from JD Edwards detailing the expenditure and income on the relevant job codes. Used to manage

	financial performance.
Tender Documents and subsequent Supplier Agreements	Documentation for the tendering of the provision of books supply. Supplier Agreements based on Chief Executive Orders.
Book Fund Accession File 2020	Breakdown of how the Book Fund is divided across services.

Key Document 1: Our Public Libraries 2022 – Detailed National Strategy

This document is the National Strategy for all public libraries for 2018 – 2022 and was prepared by the Department of Rural and Community Development, the County and City Management Association and the Local Government Management Agency.

The strategy’s focus is to build on previous strategies and increase membership and usage, make libraries more relevant to a broader audience and enhance the role of libraries in the delivery of local services. Three Strategic Programmes – Reading and Literacy, Information and Learning, and Community and Culture are outlined as the strategic goals for the five-year period.

Key Document 2: Annual Service Delivery Plan 2020

This document outlines Cork City Council’s plan in terms of the key services intended to be delivered to Cork City people and businesses during 2020. It also documents the Council’s commitment to delivering these services and the associated standards that can be expected. The Annual Service Delivery Plan 2020 is integrated with the Corporate Plan 2024, the Annual Budget 2020 and the Local Economic and Community Plan.

The plan provides an overview of the services provided by the libraries and the role of libraries in delivering the goals, ‘A city promoting culture, heritage, learning, health & wellbeing’, ‘A city driving economic and sustainable development’, and ‘A city valuing its people’, by detailing the actions for 2020 and how they will be measured.

Key Document 3: Cork City Council Libraries Development Plan 2020-2024

The 2001 Local Government Act S78(5) provides for the preparation and adoption of a Library development programme. This document has been prepared based on staff contributions and public consultations. The strategy plan covers the same time frame as the Council’s Corporate Plan to 2024 and the Council’s priorities for the library service over the next five years are set out and detailed in three main sections in the document:

- Continuing investment in areas of strength, building on achievements in many aspects of service over recent years.
- Targeted investment in new areas of opportunity, responding to the challenges and opportunities which the library service will face.

- Major investment in library buildings across the new city, in recognition of the city's challenging infrastructural needs.

Key Document 4: Cork City Collections Development Policy

This document sets out Cork City Library's guidelines and criteria for selecting, acquiring, cataloguing, promoting, evaluating, protecting, and finally disposing of stock. The document was issued in 2020 and supports Cork City Council Libraries Development Plan 2020 – 2024.

Key Document 5: Annual Budget 2020

The City Council meeting of 14th November 2019 adopted the Annual Budget for 2020. The Council made provision in the 2020 Revenue Budget for Library Operations expenditure of €9,387,200 and income of €70,700. The Library and Archive Services budget accounted for 4.22% of the total budget of €222,340,900.

Key Document 6: Financial Reports

Reports are generated monthly from the JD Edwards system by the Finance team and sent to the Library team to monitor all library expenditure and income against budgets through relevant job codes. The Library provides detail where there are variances and returns to Finance. Copies of these reports and reviews of variances are maintained on file.

Key Document 7: Request for Tenders document

During 2020, a public procurement competition was held for the supply of books divided into three lots, Adult Non-fiction, Adult Fiction and Children's Stock. The documents related to this tender are available on the eTenders website as well as on file. The evaluation reports for each submission have been retained for each lot. The completed Pre-Procurement Approval Form and the Chief Executive Orders are also on file. The signed service contracts, which were awarded to O'Mahony's Booksellers Ltd for the provision of Adult Non-fiction and for the provision of Adult Fiction and to International Education Services (IES) Limited for the provision of Children's Stock, are also available.

Key Document 8: Book Fund Accession File 2020

The file breaks down how the book fund is expected to be divided across the different areas. Each year, percentages spent on each category are assessed and reduced or increased according to use during the previous year and to ensure value for money.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Performance Indicators – Stock Quantity, Books Borrowed, Library Members, Library Footfall, Online Library Visits, PC Usage	These performance indicators help assess the success of the operations and develop future strategies.	Readily available from information systems. Performance Indicators are monitored and reported monthly through Chief Executive Report to Council.
Tender Documentation including Supplier Contracts	To confirm whether the correct procurement process was compliant with EU, National and local rules.	Readily available through eTenders and on file.
Expenditure	To allow expenditure to be monitored and tracked to budget	Readily available from the JD Edwards financial management system and on file.

Data Availability and Proposed Next Steps

The data audit presented above details the type of information that was readily available during this inspection. Key Performance Indicators were provided on request and were also noted as included in the Chief Executive’s monthly reports to council. Financial data was available and was extracted from the JD Edwards financial management system. Monthly financial monitoring reports were provided and are available on file. Information regarding the tender process for the supply of books was available from eTenders and is available on file.

It is the opinion of the Internal Audit that Cork City Libraries is collecting relevant data that will enable continued evaluation of the programme.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Operation of Library and Archive Services based on the findings from the previous sections of this report.

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

This in-depth check has demonstrated that the broad principles of the Public Spending Code guidelines for on-going management of current expenditure were adhered to. The project is in line with the standards. There are clearly defined objectives. Annual Budgets are completed. There is evidence of financial and operational monitoring against targets, expectations, and budgets. During 2020, the Library demonstrated the ability to restructure budgets and operational plans in response to a changed environment due to the Covid-19 pandemic. Through our discussions and review of documents, it was determined that management have a good understanding of achieving value for money. Best value was obtained through a public procurement process and it is evident that procurement rules have been followed throughout the process.

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

Yes, it is the opinion of Internal Audit that the data and information available, allow the operation of the Library Service to be evaluated at a later date. Operational data is available from Sierra the Library Management System. Financial data is available on JD Edwards, the financial management system to carry out a financial evaluation. Data is maintained on file by the Library Section.

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

The following actions are proposed by the Internal Audit team to enhance and strengthen the processes and management currently in place.

- Ensure that minutes are kept of meetings where strategic decisions are made, for example, the annual planning of the Book Fund or any other meetings where there is planning, evaluation or appraisal occurring with respect to Library operations and expenditure.
- In light of the Covid 19 pandemic, City Council's library service and Book Fund may need to be reviewed and adapted to reflect new ways of living and working by investing in online services and e-books. Based on discussion with Library Management, this is already underway with online music lessons, increased e-book selection and online events.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Operation of Library and Archive Services.

Summary of In-Depth Check

In 2020, the cost of the Operation of Library and Archive was €5,971,243. This programme was categorised as current expenditure being incurred in the 2020 public spending code quality assurance inventory listing. The objective of the programme is to place libraries at the heart of communities, welcoming and supporting everyone in their enjoyment of reading and in their pursuit of learning, knowledge, and culture.

There are several documents that defines the objectives of the programme, The National Strategy - Our Public Libraries 2022, Cork City Council's Annual Service Delivery Plan 2020, Cork City Council's Libraries Development Plan 2020-2024, and the Cork City Collections Development Policy. There is also strong evidence of planning and monitoring of the programme expenditure through the Annual Budget 2020, monthly financial reports, and the Book Fund Accession File 2020.

A public procurement competition was held for the supply of books in 2020. The documents relating to this tender and subsequent service contracts demonstrate compliance with procurement rules and value for money.

The Covid-19 pandemic impacted the Library Operation during 2020, however financial budgets and operational plans were adjusted and amended to ensure the continuation of service to the communities through online platforms and the mobile unit during library closures.

On completion of the in-depth review of the Cork City Council's Operation of Library and Archive Services, Internal Audit has formed the opinion that this Revenue expenditure programme appears to be broadly/substantially compliant with the relevant requirements of the public spending code.

Capital Expenditure: Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	City Northwest Quarter Regeneration Housing Project - Phase 3B
Detail	Capital investment programme to develop social housing units as part of the City Northwest Quarter Regeneration Phase 3B Development in Knocknaheeny
Responsible Body	Cork City Council
Current Status	Expenditure being incurred
Start Date	2011
End Date	Estimated 2023
Overall Cost	€16,134,087.67

Project Description

The City Northwest Quarter Regeneration (CNWQR) is a major programme of public investment by the Department of Housing, Local Government and Heritage (DHLGH), administered by Cork City Council in the northwest area of Cork City. It involves the demolition of 450 houses and

their replacement by 656 new housing units, as well as a range of social, environmental, and economic interventions.

A comprehensive rolling programme of demolition and replacement housing was agreed to be undertaken by Cork City Council and the community, to meet the needs of the existing community as well as providing for a more balanced, sustainable community for the future.

The Cork City Development Plan 2015 – 2021(Objective 14.3) states the following objectives in relation to the CNWQR:

- (a) To create a regenerated residential quarter in the North West with associated services and recreational amenities.
- (b) To restructure the housing provision to provide good quality housing and create a better balance of dwelling type and tenure.
- (c) To improve accessibility and transport.
- (d) To improve the physical environment of the neighbourhood and enhance its image.
- (e) To evaluate the needs of the community in employment, education initiatives, and community development and facilities.
- (f) To combat crime and anti-social behaviour and enhance the sense of security.

Cork City Council looks to provide secure, good quality housing responding to the current and future needs for social housing, while also ensuring value for money for taxpayers, by following the Department of Housing, Local Government and Heritage's guidance document, Quality Housing for Sustainable Communities and subscribing to the following principles when designing developments:

- Socially and environmentally appropriate
- Architecturally appropriate
- Accessible and adaptable
- Safe, secure, and healthy
- Affordable
- Durable
- Resource efficient

The CNWQR programme is carried out over several different phases. This review will focus on Phase 3B. This project is for the development of sixty-two dwellings, made up of a mix of two-bedroom and three-bedroom units in Knocknaheeny. It is intended that all units would be utilised for the provision of social housing, for residents decanted from the CNWQR Phase 4 area, residents downsizing from existing houses in the CNWQR Phase 4 and Phase 5 areas to new apartments and applicants from the Social Housing List.

The CNWQR Phase 3B Project like all public-funded construction projects must comply with the Capital Works Management Framework (CWMF) as required by the Department of Finance Circular 06/2010. There are four stages of approval, where submissions must be made to the DHLGH for review.

The four stages can be summarised as:

Stage 1: Confirm approval for design expenditure.

Stage 2: Assess project prior to statutory approval.

Stage 3: Approve detailed design; review pre-tender cost check.

Stage 4: Review tender returns in advance of awarding the contract.

Cork City Council submitted the Capital Appraisal for CNWQR Phase 3B to establish the business case for the development to the DHLGH in March 2019. The project was approved in principle by the Department in April 2019 (Stage 1 approval). The Covid-19 pandemic and related construction restrictions has caused widespread interruptions in construction projects and progress on this project has been impacted resulting in delays in proceeding towards further submissions to the Department. Stage 2 is currently being prepared for submission to the DHLGH in May 2021.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Cork City Council have completed a Programme Logic Model (PLM) for the CNWQR Phase 3B Development. 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
<p>Regenerate the North West quarter</p> <p>Replace existing low-quality housing units built in the 1970's with new units, superior in terms of energy usage and emission generation.</p> <p>Delivery of new social housing units to support the Housing Strategy 2020.</p>	<p>Capital funding provided by the DHLGH.</p> <p>Cork City Council staff and resources.</p> <p>External Consultants & Contractors.</p>	<p>Capital Appraisal.</p> <p>Submissions to the DHLGH.</p> <p>Part 8 Planning process.</p> <p>Tender Process, review, selection, and award.</p> <p>Construction Phase.</p> <p>Project Management and the monitoring of spend and tracking to budget.</p>	<p>The development of 62 units in Knocknaheeny, Cork City.</p> <p>Improved Housing Units with:</p> <p>Mixed tenure.</p> <p>Mixed density.</p> <p>An appropriate unit mix.</p> <p>Improved energy efficiency.</p> <p>High construction standards.</p>	<p>The housing project is expected to deliver improved and new social housing units in response to the demand that exists for the Knocknaheeny area, reducing the numbers on Cork City Council's housing waiting list and supporting the Housing Strategy 2020</p>

Description of Programme Logic Model

Objectives: The objective of the housing development is for the regeneration of the City Northwest area of Cork and to support the vision of the Cork City Northwest Masterplan and Implementation Report. The development is to deliver sixty - two new social housing units to support the Housing Strategy 2020 programme. The construction of these units will contribute towards improving the existing housing provision and providing additional units addressing the housing waiting list and the high demand for suitable housing in the Knocknaheeny area.

Inputs: The primary input to the programme is the capital funding of €16,134,087.67 approved by the Department of Housing, Local Government and Heritage. The cumulative expenditure to the end of 2020 is €23,272 which is made up primarily of City Architect fees for their work heading up the design team.

Activities: There were a number of key activities that has been carried out for this project.

- Preparation of a Proposal (Capital Appraisal). This was prepared based on the City Northwest Quarter Regeneration Masterplan.
- Continuous correspondence with DHLGH with submission and approvals for each stage of the process. Stage 1 has been submitted and approved. Stage 2 is currently being prepared for submission to the DHLGH in May 2021.

The project is still at an early stage, with delays to progress as a result of Covid-19 and related construction restrictions. Public planning is expected to begin in August 2021. Construction is planned to begin in 2022, following tender process, review, selection, and award. The project is expected to be completed in 2023.

The delivery of the CNWQR Phase 3B is and will be project managed by the CNWQR Project Team with monitoring of spend and tracking of budget.

Outputs: The projected outputs from the project will be sixty-two high quality dwellings as follows:

- 33 x 2 Bedroom Apartments
 - 3 x 3 Bedroom Apartments
 - 8 x 3 Bedroom 3-Storey Houses
 - 17 x 3 Bedroom 2-Storey Houses
 - 1 x 4 Bedroom 3-Storey House
- *Outcomes:* The main outcome of the project is to deliver new and improved social housing units to support the Housing Strategy 2020 programme and City Northwest Quarter Regeneration Masterplan. The development should provide good quality housing and create a better balance of dwelling type and tenure. It should also improve the physical environment and enhance the community in the Knocknaheeny area.

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

The following section tracks the CNWQR Phase 3B Development from inception to conclusion in terms of major project/programme milestones.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the CNWQR Phase 3B Development.

Project/Programme Key Documents	
Title	Details
Cork Joint Housing Strategy	Joint Strategy document addressing the existing and future housing needs of the Cork area.
Cork City Northwest Masterplan and Implementation Report	Document addressing the existing and future housing needs in relation to CNWQR.
Capital Appraisal for CNWQR Phase 3B	Appraisal document for the development at CNWQR Phase 3B Development
Correspondence with the Department of Housing, Local Government and Heritage	Submission and Approval for Stage 1 to the Department in line with the Capital Works Management Framework.

Key Document 1: Cork Joint Housing Strategy.

Cork County Council and Cork City Council developed a strategy document in order to address the existing and future housing needs of the Cork area. The overarching purpose of a housing strategy is to ensure the proper planning and sustainable development of the area and that the relevant development plan provides for housing for the existing and future population of the area in an appropriate manner.

Key Document 2: Cork City Northwest Masterplan and Implementation Report

In 2011, the Cork City Northwest Regeneration Masterplan and Implementation Report was adopted by Cork City Council after an extensive public consultation process. The adopted masterplan outlines a comprehensive rolling programme of housing demolition and construction over a 12-year period. This will be accompanied with associated social economic and environmental measures. Under the masterplan there will be 450 houses demolished and 650 new homes constructed. The new construction also consists of mixed tenure including social, voluntary, and private housing.

Key Document 3: Capital Appraisal for Development of CNWQR Phase 3B Development

The appraisal detailed the following:

1. Identification of the Need – the need for social housing improvement and development within the Knocknaheeny area of Cork, in line with the programme for the delivery of the City Northwest Quarter Regeneration.
2. Project Brief – an outline of the proposed development of sixty-two dwellings, taking into account the design criteria as outlined in accordance with the CNWQR ‘Design Code and Public Realm Strategy’.
3. Sustainable Community Proofing – Alignment with the objectives of the Cork City Development Plan 2015-2021
4. Site Constraints & Site Abnormalities – Details of the topography of the site, the status of existing services, drainage etc
5. Programme – Site investigation, appointment of consultants, planning preparation and submission, part 8 planning process time, tender period, construction of housing, standstill period times.
6. Project Management & Delivery– details of the mix of in-house and external contractors proposed to complete the project.
7. Initial Cost Estimates – preliminary budget estimate for the development.

The Capital Appraisal document was included in Cork City Council’s stage 1 submission to the DHLGH.

Key Document 4: Correspondence with the Department of Housing, Local Government and Heritage

The Stage 1 submission along with the supporting documentation are maintained on the file for the Department of Housing, Local Government and Heritage’s approval for the development with a budget of €16,134,087.67.

The project is still at an early stage and therefore prior to and following the completion of the project, it is expected there will be additional key documents in relation to the appraisal, analysis, and evaluation for the CNWQR Phase 3B Development.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Cork City Council Housing Waiting List	To determine the demand for the area	This is available from the Housing Section of Cork City Council
Project File	Documents to support the process followed throughout the project - preliminary appraisals, meeting minutes, communication with DHLGH	Information readily available – Available on file
Costs associated with the project.	To determine the value of the project	Information readily available – Available on file.

Data Availability and Proposed Next Steps

The files that were reviewed were of a high quality and contained all relevant information. The initial costs of the project are clearly identified by capital code and can be traced back to the financial management system. The project may also be subject to audits/checks by the Department of Housing, Local Government and Heritage since they are the Approving Authority.

The project is still at an early stage and therefore no conclusion can be made on data related to future events and expenditure. However, based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project. Once the project is complete, it will require several years to fully embed and to evaluate if its core strategic objectives have been met.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for CNWQR Phase 3B Development 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 the in-depth review undertaken, it appears that the development of CNWQR Phase 3B is substantially in compliance with the Public Spending Code. The development has been conducted in line with the requirements of the Approving Authority which in this case is the Department of Housing, Local Government and Heritage. Cork City Council has had clear communication with the Department of Housing, Local Government and Heritage to ensure that approval was sought at stage 1 before expenditure commenced. All recommendations set by the Department were addressed and met where required.

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

There is sufficient data and information available on file and through the financial management system to ensure that the project can be subjected to a full evaluation at a later date. Financial information is easily obtained through Cork City Council financial management system – JD Edwards. There is a clear audit trail on the file from appraisal, project management and approval. The project is still at an early stage and therefore no conclusion can be made on data related to future events and expenditure. However, based on the quality of information available at the initial stages there are good processes in place for the recording and maintenance of information for future evaluation of the project.

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

With regard to the CNWQR Phase 3B housing project, it is important that the project continues to operate within the Public Spending Code framework. Once the project is complete, a post project review should be undertaken within a reasonable timeframe, as per Public Spending Code requirement, to assess whether project objectives have been met and that lessons learned can be applied. In light of the impact of Covid-19, this project should be re-evaluated to ensure that any potential additional costs or overruns are identified.

Cork City Council should ensure that all relevant employees are aware of their responsibility with regards to the Public Spending Code and aware of the changes made in 2019, by identifying the potential need for training of individuals and/or the issuing of internal policies and procedures that support compliance with the Public Spending Code.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the CNWQR Phase 3B Development Project.

Summary of In-Depth Check

The project involves the development of sixty-two dwelling units in Knocknaheeny, with an approved overall budget of €16,134,087.67. This development Phase 3B is part of the Cork Northwest Quarter Regeneration (CNWQR). An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through Stage 1. The CWMF Stage 2 is currently being prepared for submission to the DHLGH. The application process is aligned and consistent with the requirements of the Public Spending Code, the Capital Works Management Framework, Public Financial Procedures and EU and National Procurement Requirements. All relevant documentation was made available during this review and is accessible for future evaluation of the project. The on-site commencement of this project is pending appointment of the Design Team, Part 8 Planning, Contract Tender and Award, and is estimated to be 2022. The expected completion is 18 months from the start of construction.

Overall, the capital expenditure project being incurred, CNWQR Phase 3B Development, although at an early stage, can be described as well managed, and it is reasonable to conclude that the project is in compliance with the Public Spending Code.

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.

Capital Expenditure: Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Barrack Street Housing Development
Detail	Capital investment programme to develop 32 social housing units in Barrack Street, Cork
Responsible Body	Cork City Council
Current Status	Expenditure Being Incurred
Start Date	September 2015
End Date	April 2023
Overall Cost	€9,392,106

Project Description

The project is for the development of thirty-one new dwellings of one-, two- and three-bedroom units and the refurbishment of one existing dwelling at Barrack Street, Cork. It is

intended that all the units will be utilised for the provision of social housing for applicants from the Social Housing list supporting Cork City Council's Social Housing delivery plan for the 'Social Housing Strategy' as approved by Government in November 2014.

At the time of the proposal, there were 2,300 approved housing applicants for social housing on Cork City Council's waiting list with their preference for the City Centre area, for all sizes of accommodation, which demonstrates the housing need in this area.

The 'Cork City Council Social Housing Programme 2015-2017' set out a programme for procuring suitable sites, construction projects, and unfinished and completed housing schemes and has been a major part of Cork City Council's delivery plan for the 'Social Housing Strategy' as approved by Government in November 2014. The Strategy supports the realisation of the vision: 'that to the greatest extent possible, every household in Ireland will have access to secure, good quality housing suited to their needs at an affordable price and in a sustainable community'. The national strategy plans to provide 35,000 additional social housing units nationally, over a six-year period to meet social housing supply requirements with significant targets to be delivered in Cork City and this housing programme was designed to support this.

In September 2015, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. The procurement was divided into different categories based on the different solutions and referred to as lots.

- i. Lot 1a: Provide site, design, obtain planning permission and construct 6 or more units.
- ii. Lot 1b: Provide site, design, obtain planning permission and construct less than 6 units.
- iii. Lot 2a: Provide site with planning permission and construct 6 or more units.
- iv. Lot 2b: Provide site with planning permission and construct less than 6 units.
- v. Lot 3: Provide site with partially constructed units and complete construction and finish out the scheme.

Interested parties were invited to indicate their interest based on these categories of lots. Candidates were required to complete a Suitability Assessment Questionnaire and submit through the eTenders site. If the candidates were deemed to have met the criteria and pre-qualified under the procedure, they were issued with an Invitation to Participate in Dialogue. Barrack Street was one of a number of schemes shortlisted to progress to the Dialogue Phase of the process.

The dialogue phase consisted of Cork City Council representatives meeting with the successful candidates to discuss their proposal further. This sought to clarify, specify, or optimise the final bids to meet the needs and requirements of Cork City Council in terms of providing social housing. The candidates were further shortlisted based on these discussions. During this process, Cork City Council carried out independent valuations of the proposed developments.

During the dialogue phase, all schemes being invited for tender were required to successfully obtain Part 8 Planning Approval for those that had not done so prior to submitting interest (i.e., Lot 1 A and Lot 1B schemes). A part 8 application for the Barrack Street development was submitted and approved by Council at the meeting of the 31st of July 2017.

The dialogue phase for Lots 1A and 1B was formally closed on the 19th of September 2017. The Invitation to Submit a Tender for Lots 1A and 1B of the 'Cork City Council Social Housing Programme 2015-17' was then issued on the 19th of September 2017. The deadline for receipt of tenders was the 25th of September 2017. A Tender Assessment Panel was formed to assess the submissions and to rank the tenders. The Barrack Street development was deemed suitable to proceed to award contract stage.

Cork City Council submitted the Capital Appraisal for Barrack Street to establish the business case for the development to the Department of Housing, Local Government and Heritage (DHLGH) in June 2016 (Stage 1 submission). Stage 2 was submitted to the DHLGH on the 13th of February 2017. The development received Stage 1 and 2 approval from the department on the 24th of February 2017 for a budget of €8,764,320 with draw down amounts for each stage on a milestone basis. Stage 3 submission to the Department of Housing, Local Government and Heritage was made on the 28th of September 2017 with a request for an increased budget. The development received Stage 3 approval from the department on the 9th of January 2018 for a budget of €9,392,106.

There have been significant delays to the project, due to complications arising from probate issues that arose prior to contract award. Based on our discussions with the project team, these delays will result in cost overruns for the project. The overruns have been estimated at €1.55 million, to take into account inflation and other costs not anticipated in 2017 such as Irish Water connection costs and costs associated with compliance with the Nearly Zero Energy Building (NZEB) standard. The project team has confirmed that the DHLGH has been notified of these delays and the impact on the original costings provided. At the time of the in-depth review, a revised funding submission to the DHLGH along with an updated valuation was being prepared, and therefore these documents were not available for review.

Chief Executive Orders were made for the purchase of the sites at Barrack Street. The site was purchased in four parts, 48 Barrack Street, 49 Barrack Street, 49A & 50 Barrack Street, 52 & 52A Barrack Street from July 2020 to May 2021. A Chief Executive order was made to enter into a Project Agreement with the developer, MMD Construction, on the 6th of April 2021 and construction commenced in May 2021. The expected completion date is April 2023.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth check, Cork City Council have completed a Programme Logic Model (PLM) for the Barrack Street Housing 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
<p>Deliver new social housing units to support the Housing Strategy 2020 from the DHLGH.</p> <p>Provide housing to meet guidelines for the development of Quality Sustainable Communities.</p>	<p>Capital funding provided by the Department of Housing, Local Government and Heritage.</p> <p>Site at Barrack Street.</p> <p>Cork City Council Staff and resources.</p> <p>External Consultants & Contractors.</p>	<p>Competitive Dialogue Process.</p> <p>Part 8 Planning process.</p> <p>Independent Valuation.</p> <p>Tender process, review, selection and award.</p> <p>Purchase of the parcels of land that make up the site.</p> <p>Project Management.</p> <p>Recoupment of Capital Grant.</p>	<p>The development of 32 dwelling units in Barrack Street, Cork City.</p>	<p>The housing project is expected to deliver new social housing units in response to the demand that exists for the City Centre area, reducing the numbers on Cork City Council's housing waiting list and supporting the Housing Strategy 2020.</p>

Description of Programme Logic Model

Objectives: The objectives of the housing development are to deliver thirty-two social housing units to support the Housing Strategy 2020 programme. The construction of these units will contribute towards addressing the housing waiting list and the high demand for suitable housing in the city centre area.

Inputs: The primary input to the programme is the capital funding of €9,392,106 approved by the Department of Housing, Local Government and Heritage. The cumulative expenditure to the end of 2020 is €2,133,700.85.

Activities: There were a number of key activities carried out through the project including:

- i. Competitive Dialogue Process.
- ii. Part 8 Planning Process.
- iii. Independent Valuation.
 - Preparation of a Proposal (Capital Appraisal)
 - Continuous correspondence with the Department of Housing, Local Government and Heritage with submission and approvals for each stage of the process. Stage 1, 2 and 3 has been submitted and approved.
 - Tendering for the suitable developers, review and award of contracts.
 - Purchase of the parcels of land that make up the site. The site was purchased in four parts, 48 Barrack Street, 49 Barrack Street, 49A & 50 Barrack Street, 52 & 52A Barrack Street.
 - Internal approvals through Chief Executive Order.
 - Project management and administration of contracts.

Outputs: The expected outputs of the project are thirty-two high quality dwellings with a mix of one-, two- and three-bedroom apartments.

10 - one-bedroom apartments

19 - two-bedroom apartments

3 - three-bedroom apartments

Outcomes: The envisaged outcome of the project is to deliver new social housing units of high quality to support the Housing Strategy 2020 programme. In the City Centre, there is an elevated list of approved housing applicants. These thirty-two units will provide social housing addressing the demand in the area.

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

The following section tracks the Housing Development Programme – Barrack Street from inception to conclusion in terms of major project/programme milestones.



2014	Social Housing Strategy 2020 & Rebuilding Ireland
September 2015	Request to participate in Competitive Dialogue
June 2016	Capital Appraisal and DHLGH Stage 1 submission for approval
February 2017	DHLGH Stage 2 Submission and Approval
July 2017	Part 8 planning permission granted by Council
September 2017	Dialogue phase for Lots 1A and 1B closed
September 2017	Deadline for receipt of Tender
September 2017	Independent Valuation of Barrack Street site
September 2017	DHLGH Stage 3 Submission
January 2018	DHLGH Stage 3 Approval
July 2020	Purchase of site at 52 & 52A Barrack Street
October 2020	Purchase of site at 48 Barrack Street
November 2020	Purchase of site at 49A & 50 Barrack Street
April 2021	Chief Executive Order with Developer (MMD Construction)
May 2021	Purchase of site at 49 Barrack Street
May 2021	On site commencement
April 2023	Expected Completion

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Barrack Street Development.

Project/Programme Key Documents	
Title	Details
Cork City Council Social Housing Programme 2015 – 2017	Document outlining the scope and objectives of the tender process, the process for submission of interest, the Council's requirements and the terms and conditions of participation in the competition.
Capital Appraisal for Barrack Street	Appraisal document for the development at Barrack Street, Cork.
Valuation Report	Independent valuation report of the development at Barrack Street, Cork.
Correspondence with the Department of Housing, Local Government and Heritage	Submissions and Approvals to the Department in line with the Capital Works Management Framework.
Procurement Documents	Competitive Dialogue procurement and tender process documents.
Deeds of Properties at Barrack Street	Deeds of 48 Barrack Street, 49 Barrack Street, 49A/50 Barrack Street, 52/52A Barrack Street.

Key Document 1: Cork City Council Social Housing Programme 2015 – 2017 - Request to Participate in Competitive Dialogue

The document was published in September 2015, to initiate a competitive dialogue procurement procedure, to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. The document details the scope and objectives of the process and the different categories for which proposals were being sought. It gave instruction to potential candidates for participation and the selection criteria. Included in the document is the Suitability Assessment Questionnaire required to be completed by candidates, in order to submit their interest to be assessed to proceed to Dialogue Phase.

Key Document 2: Capital Appraisal for Development of Barrack Street, Cork.

The appraisal detailed the following:

- Analysis of Housing Need – the need for social housing within the city centre area of Cork City.
- Design Brief – an outline of the proposed development of thirty-two dwellings.

- Site Selection – assessment of the suitability of a site for housing purposes.
- ❖ Project Management Arrangements – details of the mix of in-house and external contractors proposed to complete the project.
- ❖ Initial Cost Estimates – preliminary budget estimate for the development.

The Capital Appraisal document was included in Cork City Council's stage 1 submission to the DHLGH.

Key Document 3: Valuation Report

The Independent Valuation was conducted by external valuers in January 2017 and revised to consider an amended design of the project in September 2017. The valuers formed their opinion based on evidence from actual transactions and quoting prices of properties on the market at the time. The actual amount paid for the properties was below the quoted market value outlined in the report which supports value for money.

Key Document 4: Correspondence with the Department of Housing, Local Government and Heritage

The submission and approvals along with the supporting documentation are maintained on the file for the Department of Housing, Local Government and Heritage approval for the development with a budget of €9,392,106.

Key Document 5: Procurement Documents

In September 2015, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. The Invitation to Submit a Tender for Lots 1A and 1B of the 'Cork City Council Social Housing Programme 2015-17' was issued on the 19th of September 2017. Submissions for Lots 1A and 1B were received and assessed by the assessment panels against the 'Award Criteria'. Comprehensive documentation relating to the competitive dialogue process and tender evaluation processes is available on file.

Key Document 6: Deeds of Properties

The site was purchased in four parts, 48 Barrack Street, 49 Barrack Street, 49A & 50 Barrack Street, 52 & 52A Barrack Street. The deeds for each of these properties are available on file.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Barrack Street Housing Project. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Cork City Council Housing Waiting List	To determine the demand for the area	This is available from the Housing Section of Cork City Council
Valuation Report	To determine the valuation of the site and subsequent development	Information readily available – Available on file
Project File	Documents to support the process followed throughout the project - preliminary appraisals, meeting minutes, communication with Department of Housing, Local Government and Heritage, tender reports, Chief Executive Orders, etc	Information readily available – Available on file
Costs associated with the project.	To determine the value of the project	Information readily available – Available on file.

Data Availability and Proposed Next Steps

The files that were reviewed were of a high quality and contained all relevant information. The initial costs of the project are clearly identified by capital code and can be traced back to the financial management system. The project may also be subject to audits/checks by the Department of Housing, Local Government and Heritage since they are the approving body.

The project is still being implemented and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project. Once the project is complete, it will require several years to fully embed and to evaluate if its core strategic objectives have been met.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the development of Barrack Street 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 the in-depth review undertaken, it appears that the development of Barrack Street is in compliance with the Public Spending Code. There is clear evidence of an initial appraisal of the project. It is considered that the project has been well managed during the tendering process. While there have been issues and delays with the project, these could not have been foreseen by the project team. Based on discussions, these delays have been communicated with the Approving Authority which in this case is the Department of Housing, Local Government and Local Heritage.

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

There is sufficient data and information available on file and through the financial management system to ensure that the project can be subjected to a full evaluation at a later date. Financial information is easily obtained through Cork City Council financial management system – JD Edwards. There is a clear audit trail on the file from appraisal, tendering, project management and approvals. The project is not yet complete and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages there are good processes in place for the recording and maintenance of information for future evaluation of the project.

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

With regard to the Barrack Street development project, it is important that the project continues to operate within the Public Spending Code framework. In light of delays in closing the acquisition of the site due to probate issue, this project should be re-evaluated to ensure that any potential additional costs or overruns are identified at the earliest opportunity.

Once the project is complete a post project review should be undertaken within a reasonable timeframe, to assess whether project objectives have been met and that lessons learned can be applied.

Cork City Council should ensure that all relevant employees are aware of their responsibility with regards to the Public Spending Code and aware of the changes made in 2019 by identifying the potential need for training of individuals and/or the issuing of internal policies and procedures that support compliance with the Public Spending Code.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Barrack Street Development Project.

Summary of In-Depth Check

The project involves the purchase of land situated at No. 48, 49, 49A, 50, 52, 52A Barrack Street, Cork and the development of thirty-two dwelling units in Barrack Street, Cork with an approved overall budget of €9,392,106. The project is a result of Cork City Council launching a competitive dialogue procedure in September 2015, in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City in line with the National Social Housing Strategy 2020. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through all stages. The application process is aligned and consistent with the requirements of the Public Spending Code, Public Financial Procedures and EU and National Procurement requirements. All relevant documentation was made available during this review and is accessible for future evaluation of the project. The project has been impacted by delays and cost overruns as a result of probate issues. The main contract work commenced on site in May 2021 and the expected completion is April 2023.

Overall, the capital expenditure project being incurred, Barrack Street Development Project is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. Internal Audit recommends that a re-evaluation of the project is completed to ensure that additional costs related to the delays are fully identified and considered.

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.