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## **Quality Assurance Report for 2015**

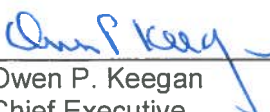
### **Dublin City Council**

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

30<sup>th</sup> May, 2016

## Certification

This Quality Assurance Report reflects Dublin 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.

  
Owen P. Keegan  
Chief Executive

Dublin City Council  
30<sup>th</sup> May, 2016

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## **1.0 Introduction**

Dublin City Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the Public Spending Code (PSC). The Public Spending Code aims to ensure that the state achieves value for money in the use of all public funds.

The report presents the results of each of the 5 steps of the QA process, as set out below, and aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code.

The guidance note issued to the local government sector by the Finance Committee of the County and City Management Association has been used to complete the QA process in Dublin City Council.

The Quality Assurance process consists of 5 steps;

- Step 1 – Drawing up inventories of projects/programmes at different stages of the Project Life Cycle that have a total project cost in excess of €500,000. The three sections of the inventory are expenditure being considered; expenditure being incurred; and expenditure recently ended.
- Step 2 – Publish summary information on the City Council's web-site of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
- Step 3 – Completion of the 7 checklists contained in the Public Spending Code in respect of expenditure at the different stages. One of each checklist per local authority is required. Checklists are not required for each project/programme.
- Step 4 – A more in-depth check of a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- Step 5 – Completion of a report for the National Oversight and Audit Commission (NOAC) which includes the inventory, the web-site reference for the procurement information, the completed checklists, the Council's judgement on the adequacy of the process given the findings from the checklists and in-depth check, and the Council's proposals to remedy any issues arising.

## 2.0 Expenditure Analysis

### 2.1 Project Inventory

The project inventory sets out the list of all projects with activity in 2015 and which have a total project life cost of €500,000 or more. As specified in the PSC QA Requirements Guidance Note for the Public Sector, capital projects which have been listed in previous PSC reports in the *Incurring Expenditure* category remain in this category year on year until the project is complete. The inventory is broken down into capital and revenue expenditure and consists of three categories;

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

As per the template provided to Dublin City Council Capital Expenditure in the *being considered* category is further broken down into value bands of €0.5m - €5m, €5m - €20m and over €20m.

The complete inventory is contained in Appendix 1.

The inventory contains of 217 projects across the three categories and comprises a total value of c.€1,576m. The inventory was compiled using the format recommended in the guidance note from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2015 in respect of revenue expenditure and a list of relevant capital projects/programmes extracted from the Council's Financial Management System, with information verified by project owners, for capital expenditure.

### Summary of Project Inventory 2015

#### Number of Projects by Category

No. of Projects	Revenue Expenditure	Capital Expenditure Being Incurred and Recently Ended (not broken down into value bands)	Capital Expenditure Under Consideration			Total
			€0.5 - €5m	€5m - €20m	Over €20m	
Expenditure being considered	12	-	22	12	2	48
Expenditure being incurred	57	70	-	-	-	127
Expenditure recently ended	-	42	-	-	-	42
<b>Total</b>	<b>69</b>	<b>112</b>	<b>22</b>	<b>12</b>	<b>2</b>	<b>217</b>

### Projects by Cost

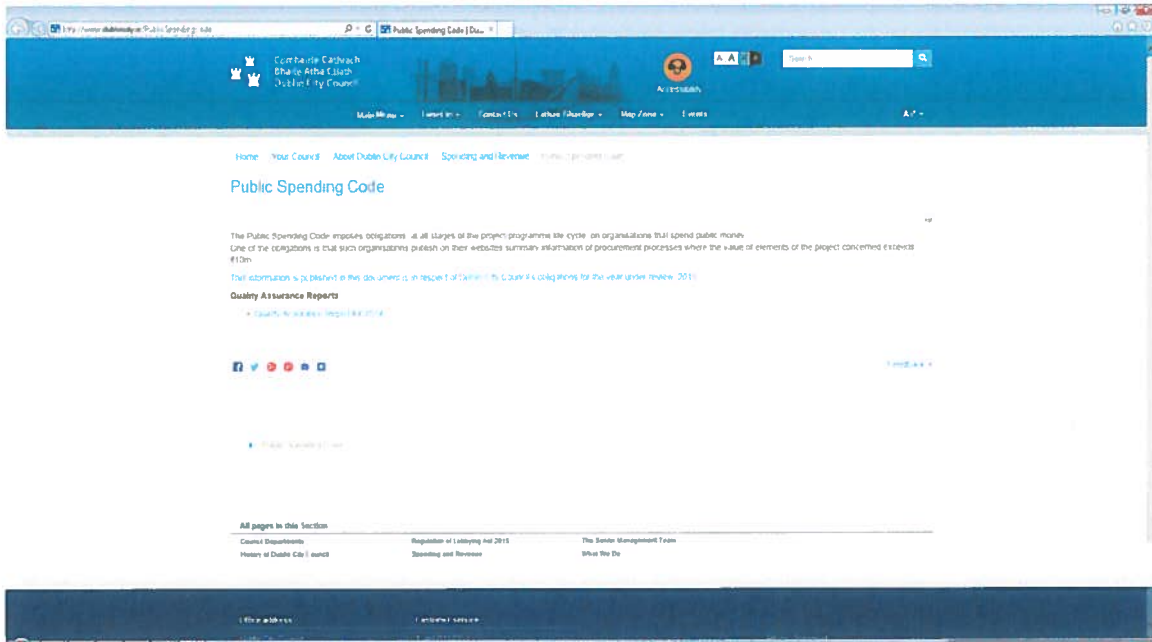
	Revenue Expenditure	Capital Expenditure Being Incurred and Recently Ended (not broken down into value bands)	Capital Expenditure Under Consideration			Total
			€0.5 - €5m	€5m - €20m	Over €20m	
<b>No. of Projects</b>						
Expenditure being considered	€59.1 m		€ 39.3 m	€114.3 m	€41 m	€253.7 m
Expenditure being incurred	€770.3 m	€367.6 m				€1,137.9 m
Expenditure recently ended	-	€184.1 m				€184.1 m
<b>Total</b>	<b>€829.4 m</b>	<b>€551.7 m</b>	<b>€39.3 m</b>	<b>€114.3 m</b>	<b>€41 m</b>	<b>€1,575.7 m</b>

In last year's report a number of ongoing programmes of work were submitted as part of Appendix 1. These programmes do not go through the various project lifecycle stages as set out under the PSC. The programmes will be ongoing indefinitely and the individual works under these programmes will come in below the €500K threshold. Examples of the type of programmes in question include vacant houses (voids), refurbishment of footpaths, regular parks works etc. After further consideration it was decided that these programmes should be omitted from this report.

## 2.2 Summary of procurements in excess of €10m

In compliance with Step 2 of the QA process, there were 2 procurements in excess of €10m which relate to projects which are included on the inventory for 2015. The summary information on these procurements is published on the City Council's web-site at;

<http://www.dublincity.ie/PublicSpendingCode>



On the same webpage the full PSC QA report for 2014 for Dublin City Council is available to download. The 2015 report will be published on this webpage in due course.

## 3.0 Assessment of Compliance

### 3.1 Checklists & Findings

Step 3 of the Quality Assurance process involved the compilation of a number of checklists, 7 in total;

- Checklist 1: General Obligations not specific to individual projects
- Checklist 2: Capital projects or grant schemes being considered
- Checklist 3: Current expenditure being considered
- Checklist 4: Capital expenditure being incurred
- Checklist 5: Current expenditure being incurred
- Checklist 6: Capital expenditure recently ended
- Checklist 7: Current expenditure recently ended

The completed checklists for Dublin City Council are contained in Appendix 2.

The checklists were completed based on checklists returned for a random selection of projects under each of the 3 categories; where appropriate, explanatory comments are provided, in addition to the self-assessed scores.

For both capital and current expenditure, the checklists indicate a satisfactory level of compliance with the requirements of the PSC and there are indications that there is scope for improvement in certain aspects. No serious issues/concerns were evident during the completion of this step of the QA process.

Checklist 1 indicates a high level of compliance with the PSC in terms of provision and development of appropriate guidelines and awareness within the organisation.

In relation to capital expenditure, Checklist 2 shows a good level of compliance with the Code and identifies areas of improvement in terms of establishing and gathering information on performance indicators. Checklists 4 and 6 show a satisfactory level of compliance with some scope for improvement amongst projects sampled. It should be noted that for the purposes of checklist 6 there were no projects that recently ended over a value of €20 million.

In terms of revenue expenditure, Checklist 3, 5 and 7 demonstrate generally, a satisfactory level of compliance.

### **3.2 In-depth Check**

The PSC – QA requirements state that the value of projects selected for in-depth review each year should be at least 5% of the total value of all projects on the project inventory averaged over a three year period. It also states that “over a 3-5 year period all stages of the project lifecycle and every scale of project should have been included in the in-depth check”. The Internal Audit unit proposes to address these requirements in 2015 by conducting an in-depth check into one capital project; Forbes Street Pedestrian and Cyclist Bridge and one revenue spend – Superannuation Benefits Payments for 2015.

Forbes Street Bridge is a project in the *under consideration* stage, whereas the 2014 in-depth check focused on a project in the implementation stage. The project has a budgeted capital spend of €17m. The Superannuation Benefits Payments for 2015 is a current or revenue expenditure with the total cost of lump sums, gratuities and pensions for 2015 amounting to €87,319,220.

The overall objective of the audit was to ascertain if the management of the spending was in compliance with the Public Spending Code (PSC). A formal report on the in-depth review has been completed and submitted to the Chief Executive.

The overall finding for the Forbes Street Pedestrian and Cyclist Bridge is that the approach employed for appraisal and planning complied with the Public Spending Code requirements and the rating given is satisfactory. 4 recommendations in relation to the next release of the Guidelines for Approval and Monitoring of Capital Projects document within Dublin City Council were made as a result of this in-depth check.

The overall finding for the Superannuation Benefits Payments for 2015 is that Internal Audit can give adequate assurance that the procedures and policies in place are in line with the regulations and guidelines for payment and calculation of superannuation benefits in Local Authorities. A number of recommendations and areas for improvement have been identified as a result of the audit.



#### **4.0 Addressing Quality Assurance Issues**

While the QA process has identified a satisfactory level of compliance with the PSC, last year the Senior Management Team of the City Council approved internal guidelines for the approval and monitoring of capital projects that align with the Public Spending Code, to further improve compliance and ensure best practice is adhered to. These guidelines have now been circulated across all departments within the City Council. An intranet resource is also available to all staff detailing capital governance guidelines and project approval steps. Furthermore, the City Council intends to establish a Corporate Project Support Office to provide support and guidance for capital projects across the organisation and ensure compliance with the PSC.

The recommendations of the In-depth Check will also be incorporated into project management guidance within the City Council.

The first tranche of DPER provided training on the Public Spending Code has recently been undertaken by a number of City Council Staff. Dublin City Council will actively participate in all PSC training offered.

#### **5.0 Conclusion**

The City Council has completed the necessary steps in the QA process and has prepared the required inventory showing all relevant expenditure. Information on all procurements in excess of €10m for 2015 and the PSC QA Report for 2014 have been published on the website. The PSC QA Report 2015 will also be published on the website in due course. The checklists and in-depth checks have demonstrated a good level of compliance with the Public Spending Code, with no major issues or concerns being highlighted through the process. Areas for improvement identified in this report will be incorporated into project governance within the organisation so as to ensure a continued high compliance with the PSC within the City Council.

Appendix 1 Project Inventory

Expenditure Under Consideration 2015						
Project/Division Description	Revenue Expenditure > €0.5m	Capital Grant Schemes €0.5m	Capital Expenditure			
			€0.5 - €5m	€5 - €20m	€20m plus	
<b>Projects of total Value</b>						
<b>Housing &amp; Building</b>						
A01- MAINTENANCE/IMPROVEMENT OF LA HOUSING	€2,195,121					
A05-ADMINISTRATION OF HOMELESS SERVICE	€32,106,759					
A07-RAS Programme	€5,817,883					
A12 - HAP Programme	€1,160,014					
O'DEVANEY GARDENS PPP				€9,000,000		
ST MICHAELS ESTATE PPP						
25/177 North King Street ( BERESFORD ST/NORTH KING)				€8,700,000		
BELCAMP SITE C (BELCAMP GR/BELCAMP CRES)			€4,235,000			
CORNAMONA (CORNAMONA COURT REDEVEL)				€9,250,000		
BELCAMPE SITE B			€2,000,000			
Mourne Road				€7,000,000		
Poppintree Site				€5,000,000		
Cherry Orchard Site				€6,000,000		
St. Helena's Drive				€10,000,000		
GROVE LANE			€875,000			
PIGEON HOUSE ROAD			€1,250,000			
<b>Road Transportation and Safety</b>						
B04-Local Road - Maintenance and Improvement	€6,028,546					
B06-Traffic Management Improvement	€795,220					
S2S PHASE TWO				€5,000,000		
BALCURRIS ROAD EXTENSION - BRL			€1,383,000			

Expenditure Under Consideration 2015						
Project/Division Description	Revenue Expenditure > €0.5m	Capital Grant Schemes €0.5m	Capital Expenditure			
			€0.5 - €5m	€5 - €20m	€20m plus	
<b>Projects of total Value</b>						
<b>Road Transportation and Safety (contd.)</b>						
BALBUTCHER LANE NORTH REALIGNMENT - BRL			€717,000			
SILLOGUE AVENUE MAIN STREET - BRL			€503,000			
ST MARGARETS LINK ROAD -BRL			€1,975,000			
FORBES STREET PEDESTRIAN AND CYLIST BRIDGE				€17,000,000		
ROYAL CANAL PREMIUM CYCLE ROUTE PHASE 2 SHERIFF ST TO NTH			€3,840,000			
NEWCOMMEN BRIDGE WIDENING			€1,770,000			
DODDER CYCLIST AND PEDESTRIAN IMPROVEMENTS				€12,300,000		
LIFFEY CYCLE ROUTE				€15,000,000		
DODDER BRIDGE					€21,000,000	
CARRIG LINK ROAD - BRL			€1,421,000			
<b>Water Services</b>						
SANDYMOUNT FLOOD DEFENCES PHASE 1 & 2			€600,000			
CLONTARF FLOOD RELIEF			€3,260,000			
SURFACE WATER ASSET MANAGEMENT SYSTEM			€2,000,000			
SURFACE WATER NETWORK IMPROVEMENT WORKS			€2,000,000			
SILLOGUE GARDENS -BRL PROJECT			€2,500,000			
<b>Development Management</b>						
D04-Op & Mtce of Industrial Sites & Commercial Facilities	€860,361					
D05-Tourism Development and Promotion	€1,229,073					
D06-Community and Enterprise Function	€5,453,418					
HENRIETTA STREET 1916			€2,800,000			
DOCKLANDS PUBLIC REALM				€10,000,000		

Expenditure Under Consideration 2015				
Project/Division Description	Revenue Expenditure	Capital Grant Schemes	Capital Expenditure	
	> €0.5m	€0.5m	€0.5 - €5m	€5 - €20m
Projects of total Value				€20m plus
<b>Environmental Services</b>				
E11-Operation of Fire Service	€2,108,000			
E12-Fire Prevention	€570,000			
DISTRICT HEATING PROJECT - PHASE 2			€2,000,000	
<b>Recreation and Amenity</b>				
F05-Operation of Arts Programme	€786,551			
MUNICIPAL SPORTS CENTRES			€1,000,000	
BALLYFERMOT LEISURE CENTRE - NEW PITCH			€500,000	
FINGLAS LIBRARY			€2,083,952	
PURCHASE OF FIRE APPLIANCES			€600,000	
<b>Total Project Value</b>	<b>€59,110,946</b>	<b>€0</b>	<b>€39,312,952</b>	<b>€114,250,000</b>
				<b>€41,000,000</b>

**Expenditure > €500,000 Being Incurred 2015**

<b>Project/Division Description</b>	<b>Revenue Expenditure</b>	<b>Capital Grant Schemes</b>	<b>Capital Expenditure</b>
<b>Housing &amp; Building</b>			
A01-Maintenance/Improvement of LA Housing	€60,000,000		
A02-Housing Assessment, Allocation and Transfer	€5,500,000		
A03-Housing Rent and Tenant Purchase Administration	€9,900,000		
A04-Housing Community Development Support	€20,900,000		
A05-Administration of Homeless Service	€76,300,000		
A06-Support to Housing Capital & Affordable Prog.	€24,300,000		
A07-RAS Programme	€29,600,000		
A08-Housing Loans	€15,700,000		
A09-Housing Grants	€9,300,000		
Dominick St			€27,399,999
Croke Villas			€11,725,000
Fall Arrest Systems 2014-2016			€500,000
BASIN STREET FLATS REFU			€750,000
CASTLEFORBES			€5,700,000
CHARLEMONT AREA URBAN FRAMEWORK PLA			€4,700,000
DOLPHIN HOUSE FEASIBILITY STUDY			€19,500,000
ST TERESA'S GDNS REDEV (PROCUREMENT OF)			€17,000,000
REDEVELOPMENT OF BUTTERCUP PARK			€10,265,500
ST BRICANS PARK			€2,000,000
PARKVIEW, POPPINTREE, BALBUTCHER LANE, BALLYMUN, DUBLIN 11			€6,700,000
SPECIAL NEEDS ADAPT-TRAVELLER SPEC ACCOM			€700,000
FEASIBILITY OF LAND FOR DEVELOPMENT - TRAVELLERS			€3,100,100
KYLEMORE GROVE REBUILDS			€501,840
ST MARGARETS PARK DAY HOUSE UPGRADE			€2,179,200
BUNRATTY ROAD PHASE 3			€13,500,000
ST. MARY'S PLACE			€6,500,000
CLUID - DUNMANUS			€1,406,697

**Expenditure > €500,000 Being Incurred 2015**

<b>Project/Division Description</b>	<b>Revenue Expenditure</b>	<b>Capital Grant Schemes</b>	<b>Capital Expenditure</b>
<b>Housing &amp; Building (Contd)</b>			
PETER MCVEERY TRUST - ST . AGATHAS			€1,170,000
ST DOMINICS REDEVELOPMENT			€675,779
CRAMPTON BUILDINGS REDEVELOPMENT			€6,000,000
PRIORY HALL SECURITY & MISC CHARGES			€44,000,000
FOCUS - CALLS FOR PROPOSALS 2015			€549,800
PETER MCVEERY TRUST - CALLS FOR PROPOSALS 2015			€1,091,125
<b>Road Transportation and Safety</b>			
B03-Regional Road - Maintenance and Improvement	€5,900,000		
B04-Local Road - Maintenance and Improvement	€26,600,000		
B05-Public Lighting	€9,600,000		
B06-Traffic Management Improvement	€19,500,000		
B08-Road Safety Promotion/Education	€3,200,000		
B09-Maintenance & Management of Car Parking	€11,300,000		
B10-Support to Roads Capital Prog.	€3,600,000		
B11-Agency & Recoupable Services	€2,600,000		
BLACKHORSE AVENUE - SECT 2, RD IMPROV SCHEME			€2,182,000
TRANSPORT ASSET MANAGEMENT SYSTEM (TAMS)			€4,996,522
FIBRE OPTIC NETWORK PROJECT			€2,076,497
HEUSTON TO CHAPELIZOD GREENLINK CYCLE ROUTE			€4,500,000
DPTIM CIVIL INTERVENTIONS			€800,000
CYCLE SAFETY INTERVENTIONS			€803,961
TRAFFIC CONTRACTED WORKS - NON VATABLE			€500,000
SANDYFORD(CLONSKEAGH) TO CITY CENTRE CYCLE ROUTE			€20,000,000
SOUTHCAMPSHIRE CYCLEWAY			€500,000
CYCLE PARKING			€500,000
S2S CYCLEWALKWAY SCHEME - BULL ROAD TO CAUSEWAY ROAD			€6,600,000

**Expenditure > €500,000 Being Incurred 2015**

<b>Project/Division Description</b>	<b>Revenue Expenditure</b>	<b>Capital Grant Schemes</b>	<b>Capital Expenditure</b>
<b>Road Transportation and Safety (contd)</b>			
CHAPELIZOD BYPASS BUS LANE WIDENING			€2,300,000
CLONTARF TO CITY CENTRE			€7,200,000
Rialto Area Improvement Scheme (Phase 1)			€910,000
<b>Water Services</b>			
C01-Operation and Maintenance of Water Supply	€32,300,000		
C02-Operation and Maintenance of Waste Water Treatment	€16,900,000		
C03-Collection of Water and Waste Water Charges	€700,000		
C07-Agency & Recoupable Services	€3,000,000		
C08-Local Authority Water and Sanitary Services	€11,100,000		
DODDER FLOOD WORKS PHASES 2 TO 0			€4,000,000
CAMPSHIRES FLOOD PROTECTION PROJECT			€2,000,000
RIVER WAD STUDY AND CONSTRUCTION WORKS			€3,200,000
FLOOD ALLEVIATION FLEET			€2,000,000
Eastern River Basin District Study			€15,750,000
Flood Resilient City			€3,000,000
S25 Phase 1			€7,000,000
<b>Development Management</b>			
D01-Forward Planning	€4,500,000		
D02-Development Management	€6,500,000		
D03-Enforcement	€2,200,000		
D04-Op & Mtce of Industrial Sites & Commercial Facilities	€9,400,000		
D05-Tourism Development and Promotion	€1,900,000		
D06-Community and Enterprise Function	€6,400,000		
D08-Building Control	€1,400,000		
D09-Economic Development and Promotion	€5,300,000		

**Expenditure > €500,000 Being Incurred 2015**

<b>Project/Division Description</b>	<b>Revenue Expenditure</b>	<b>Capital Grant Schemes</b>	<b>Capital Expenditure</b>
<b>Development Management (Contd)</b>			
D11-Heritage and Conservation Services	€1,600,000		
MOTOR TAX OFFICE - SUB LEASES			€1,900,000
BALLYMUN CIVIC CENTRE - RECONFIGURATION WORKS			€638,487
Digital Hub 7&8 Thomas Street & 1 Crane Street			€899,000
MARKET REFURBISHMENT PROJECT (PHASE 2)			€7,000,000
Ballymun Shopping Centre			€5,200,000
<b>Environmental Services</b>			
E01-Operation, Maintenance and Aftercare of Landfill	€4,600,000		
E02-Op & Mitce of Recovery & Recycling Facilities	€4,200,000		
E04-Provision of Waste to Collection Services	€3,700,000		
E05-Litter Management	€3,600,000		
E06-Street Cleaning	€38,600,000		
E07-Waste Regulations, Monitoring and Enforcement	€4,100,000		
E08-Waste Management Planning	€500,000		
E10-Safety of Structures and Places	€4,600,000		
E11-Operation of Fire Service	€111,100,000		
E12-Fire Prevention	€1,800,000		
E13-Water Quality, Air and Noise Pollution	€900,000		
E14-Agency & Recoupable Services	€1,100,000		
ARTHURSTOWN LANDFILL AFTERCARE			€15,574,200
PURCHASE OF FLEET			€1,202,000
WASTE TO ENERGY PROJECT - CONSTRUCTION & COMMISSIONING PHASE			€4,397,885



Expenditure > €500,000 Being Incurred 2015			
Project/Division Description	Revenue Expenditure	Capital Grant Schemes	Capital Expenditure
<b>Recreation and Amenity</b>			
F01-Operation and Maintenance of Leisure Facilities	€10,200,000		
F02-Operation of Library and Archival Service	€24,600,000		
F03-Op, Mtce & Imp of Outdoor Leisure Areas	€22,600,000		
F04-Community Sport and Recreational Development	€15,900,000		
F05-Operation of Arts Programme	€9,800,000		
GRAFTON STREET AND ENVIRONS			€1,000,000
EXEMPLAR PROJECT			€1,000,000
KEVIN STREET LIBRARY REFURBISHMENT			€3,739,446
ST ANNES PARK			€2,661,238
BULL ISLAND			€1,250,000
MERRION SQUARE CONSERVATION PLAN			€840,000
CHOCOLATE PARK DOCKLANDS			€700,000
PARNELL SQ CULTURAL QTR			€60,000,000
REFURBISHMENT OF RICHMOND BARRACKS FOR COMMEMORATION OF 1916			€3,500,000
Rockfield Park			€505,565
Springdale Pavillion			€600,000
Bushy Park Tearooms			€1,355,868
Tolka Valley Pavilion			€600,000
MOUNTJOY SQUARE CONSERVATION PLAN			€730,000
<b>Agriculture, Education, Health and Welfare</b>			
G04-Veterinary Service	€600,000		
G05-Educational Support Services	€2,300,000		

Expenditure > €500,000 Being Incurred 2015			
Project/Division Description	Revenue Expenditure	Capital Grant Schemes	Capital Expenditure
<b>Miscellaneous Services</b>			
H03-Administration of Rates	€48,800,000		
H04-Franchise Costs	€1,100,000		
H05-Operation of Morgue and Coroner Expenses	€3,200,000		
H07-Operation of Markets and Casual Trading	€1,400,000		
H09-Local Representation/Civic Leadership	€4,900,000		
H10-Motor Taxation	€8,200,000		
H11-Agency & Recoupable Services	€900,000		€500,000
Customer Services Centre			€1,700,000
RELOCATION OF CITY MORGUE			€4,310,000
IS INFRASTRUCTURE PROJECT			
<b>Total Project Value</b>	<b>€770,300,000</b>	<b>€0</b>	<b>€367,637,710</b>

**Expenditure > €500,000 Recently Ended 2015**

<b>Project/Division Description</b>	<b>Revenue Expenditure</b>	<b>Capital Grant Schemes</b>	<b>Capital Expenditure</b>
<b>Housing &amp; Building</b>			
BALCURRIS PARK PHASE D (BRL)			€1,942,278
SILLOGUE AVENUE DRAINAGE (BRL)			€1,682,435
FOCUS - CALLS FOR PROPOSALS 2014			€850,202
SILLOGUE 6			€14,155,830
SILLOGUE 1C			€1,303,591
DEMOL OF SH_8B_CON8			€1,133,600
BOILER HOUSE DEMOLITION / REFURB AS REDISCOVERY CENTRE			€1,381,600
SILLOGUE 4 PYRITE REMEDIAL WORKS			€17,000,000
105A SILLOGUE 8 CRECHE (BRL)			€1,683,769
AVILA PARK			€1,164,580
MAXWELL ROAD			€2,250,000
CLUID, EMERALD			€5,378,652
HAIL - CALLS FOR PROPOSALS 2014			€975,000
HAIL - CALLS FOR PROPOSALS 2015			€1,739,011
BRL			€800,000
DEMOL OF PLUNKETT TOWER - CON9			€2,450,000
CHAS FR SCULLY HSE CONSTRUCTION			€17,341,141
SOPHIA - 61/62 SEAN MCDERMOTT STREET			€698,493
<b>Road Transportation and Safety</b>			
THOMAS ST/ JAMES ST QBC ENHANCEMENT SCHEME			€4,200,000
CLONSHAUGH ROAD			€13,000,000
BLACKHORSE AVE IMPROVEMENT SCHEME (NEXT PHASE)			€2,656,022
TRAFFIC CONTROL ROOM UPGRADE			€1,376,507
NTA FUNDED CARRIAGEWAY RENEWAL WORKS - PACKAGE 1			€2,990,000
CUSTOM HOUSE QUAY CONTR-FLOW			€600,000

Expenditure > €500,000 Recently Ended 2015			
Project/Division Description	Revenue Expenditure	Capital Grant Schemes	Capital Expenditure
<b>Road Transportation and Safety (Contd)</b>			
SWORDS SUPER QBC			€834,734
BEAVER ROW FOOTBRIDGE REFURBISHMENT			€500,000
SWORDS ROAD QBC			€2,550,000
CONSTRUCTION SUPERVISION - GRAFTON ST WORKS			€4,000,000
KILMAINHAM CIVIC SPACE			€2,300,000
REAL TIME PASSENGER INFORMATION SYSTEM			€8,720,168
<b>Water Services</b>			
DODDER FLOOD RISK MGMEN			€1,150,000
<b>Development Management</b>			
EXPANSION OF BIKE SCHEMES			€7,252,393
ACQUISITION OF 12 EARL STREET SOUTH DUBLIN 8			€510,000
ACQUISITION OF DALYMOUNT PARK			€3,780,000
REFURBISHMENT WORKS ON MARKETS			€2,700,000
ACQUISITION OF TOLKA PARK			€3,780,000
<b>Environmental Services</b>			
DISTRICT HEATING PROJECT			€10,937,912
SLANEY ROAD WASTE DEPOT			€884,542
<b>Recreation and Amenity</b>			
Markievicz Improvement Works			€721,927
UPGRADE OF SWIMMING POOLS			€2,034,620
BALLYFERMOT LIBRARY REFURBISHMENT			€2,691,156
Ballyfermot Leisure Centre			€30,000,000
<b>Total Project Value</b>			<b>€184,100,684</b>

## Appendix 2

### Checklist 1: – Dublin City Council

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	External DPER training was provided in May 2016.
Has internal training on the Public Spending Code been provided to relevant staff?	1	No internal PSC training has been provided though all staff have been made aware of PSC requirements and capital project guidelines have issued.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	New capital project guidelines conforming to the PSC were issued in 2015.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Internal guidelines for the approval and monitoring of capital projects have been issued. The City Council intends to establish a Corporate Project Support Office to provide guidance for capital projects across the organisation and ensure compliance with the PSC.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	
Has the Chief Executive signed off on the information to be published to the website?	3	

## Checklist 2: – Dublin City Council

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	
Was a CBA/CEA completed for all projects exceeding €20m?	n/a	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	n/a	
Were the NDFA Consulted for projects costing more than €20m?	n/a	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
Was approval granted to proceed to tender?	3	
Were Procurement Rules complied with?	3	
Were State Aid rules checked for all supports?	3	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	
Have steps been put in place to gather Performance Indicator data?	2	

### Checklist 3 – Dublin City Council (See notes at end)

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Were objectives clearly set?	3	Annual Budget process Service Plans Team Development plans Corporate Plan
Are objectives measurable in quantitative terms?	3	Key metrics / performance indicators documented and reported
Was an appropriate appraisal method used?	N/A	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Re service A05 – see <a href="http://www.homelessdublin.ie">www.homelessdublin.ie</a>  Service A12 data analysis operative
Was the required approval granted?	3	DoECLG / Council approval received where appropriate
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	2	Service A12 – HAP Pilot Evaluation methodology currently in development
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	2	Service A12 – HAP Pilot Primary indicators have been agreed at the outset of the pilot
If outsourcing was involved were Procurement Rules complied with?	3	Services B06 / B04 Procurement is in compliance with policy; procedures and directives. Frameworks operative.
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	2	Re service A05 – Homeless All homeless services provided are subject to a SLA (NGO/Voluntary Sector provider) and/or contractual agreement (private provider) Services A05 / A12 Service user activity is actively monitored via Pass System and this allows for performance measurement to be made against established KPI's
Have steps been put in place to gather the Performance Indicator?	2	Housing services Pass system Roads services Other services – existing KPI's apply

**Checklist 3: -**

Notes:

**(a)** The scoring mechanism for the above tables is set out below:

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

**(b)** 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.

**(c)** 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 for those questions which address compliance with appraisal/evaluation requirements



#### Checklist 4: - Dublin City Council

<b>Incurring Capital Expenditure</b>	<b>Self-assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Was a contract signed and was it in line with the approval in principle?	3	
Did management boards/steering committees meet regularly as agreed?	2	
Were Programme Co-ordinators appointed to co-ordinate implementation?	2	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Did the project keep within its financial budget and its time schedule?	2	
Did budgets have to be adjusted?	2	
Were decisions on changes to budgets / time schedules made promptly?	2	
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	2	
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	
If costs increased, was approval received from the Sanctioning Authority?	3	Yes in all cases
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	3	Updates provided to relevant agencies and management as required/

### Checklist 5: Dublin City Council

<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating:</b>	<b>Comment/Action Required</b>
Are there clear objectives for all areas of current expenditure?	3	<ul style="list-style-type: none"> <li>• Annual Statutory Budget process</li> <li>• Corporate plan</li> <li>• Service plans</li> <li>• PMDS / Team Development Plans</li> <li>• Risk Management</li> </ul>
Are outputs well defined?	3	<ul style="list-style-type: none"> <li>• National KPI's</li> <li>• Dublin City Council KPI's</li> <li>• Team Development plans(TDP) &amp; Personal Development plans (PDP) targets</li> </ul>
Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Quarterly budget monitoring and reporting</li> <li>• Quarterly reporting to Department of Environment In areas of Payroll Spending, Borrowings, Capital &amp; Revenue Income and Expenditure, Debtors and changes in Greater Government Borrowings</li> <li>• Strategic Policy and Area Committees reporting</li> <li>• Half yearly review of TDP and PDP</li> <li>• Annual Report</li> </ul>
Is there a method for monitoring efficiency on an ongoing basis?	3	<ul style="list-style-type: none"> <li>• Procurement monitoring</li> <li>• Shared services review</li> <li>• Internal and External auditors</li> <li>• Quarterly budget reporting</li> <li>• Planned services / function reviews</li> </ul>
Are outcomes well defined?	3	<ul style="list-style-type: none"> <li>• Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans</li> </ul>
Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Annual Report</li> <li>• Annual Budgets</li> <li>• Quarterly Budget Monitoring</li> <li>• SPC reporting at least 4 times per year</li> <li>• Internal Audit Committee meetings at least 4 times per year</li> </ul>
Are unit costings compiled for performance monitoring?	2	<ul style="list-style-type: none"> <li>• Combination of all above</li> <li>• Formal reviews of some of DCC Departments / functions</li> </ul>
Is there a method for monitoring effectiveness on an ongoing basis?	3	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	<p>Included as part of Team Development Plans</p> <p>Included in Audit Plan</p>

How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		VFM – 2 conducted by internal audit Transformation agenda – number of reviews ongoing
Have all VFMs/FPAs been published in a timely manner?	2	Yes, where appropriate
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Included as part of Team Development Plans Formal follow up by internal audit to review implementation of audit recommendations
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	Included as part of Team Development Plans Incorporated into decision making process

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

### Checklist 6: - Dublin City Council

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	2	In the majority of cases reviews have been scheduled or taken place.
Was a post project review completed for all projects/ programmes exceeding €20m?	n/a	No completed projects exceeded this value (Ballyfermot Leisure Centre was completed a number of years ago and appeared on last year and this year's report due to legacy costs)
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	2	For the majority of projects reviews have been scheduled.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	2	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	2	
Were project reviews carried out by staffing resources independent of project implementation?	2	

## Checklist 7: Dublin City Council

Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Was the review commenced and completed within a period of 6 months?	N/A	

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