



# Public Spending Code Quality Assurance Report 2022

To be submitted to National Oversight & Audit Commission  
(NOAC)

May 2023

## **Certification**

This Quality Assurance Report reflects Kilkenny County Council's Assessment of compliance with the Public Spending Code.

It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

**Signature of Accounting Officer:**

A handwritten signature in black ink, appearing to read 'Sean McKeown', written over a horizontal line.

**Sean McKeown,  
Interim Chief Executive Officer.**

**Date:**

30th May 2023

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## **Introduction**

Kilkenny County Council has undertaken the Quality Assurance requirements as set out in the Public Spending Code with the results of each of the five steps represented in this report.

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

### **The Quality Assurance procedure involves a 5-step process:-**

**Step 1** - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle with total project values greater than €0.5m.

**Step 2** – Publication of summary information on the organisation’s website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.

**Step 3** - Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.

**Step 4** - Carry out a more in-depth check on a small number of selected projects/programmes.

**Step 5** - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with Step 1.

## Step 1 – Project Inventory

The Project Inventory is a representation of Kilkenny County Council’s Capital & Current projects with an individual project value of €0.5m or greater. The projects are broken down into the following categories:-

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

Project Inventory Template - Appendix A details Kilkenny County Councils compiled inventory for year 2022.:-

The following is an overview of the projects contained within Appendix A.

	REVENUE	CAPITAL	TOTAL
	>€0.5m	>€0.5m	
<b>Expenditure being Considered</b>	<b>3</b>	<b>33</b>	<b>36</b>
<b>Expenditure being Incurred</b>	<b>31</b>	<b>48</b>	<b>79</b>
<b>Projects/Programmes Completed or Discontinued in 2022</b>	<b>0</b>	<b>14</b>	<b>14</b>

## Step 2 – Summary Information on Web-site

Kilkenny County Council’s Project Inventory informs the projects to be published on the organisation’s website. Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading and the list must be published by 31st May each year for each project/procurement greater than €10m regardless of its status.

The requirement to publish relates specifically to procurement and not the project. Where a project is reported at over €10m only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported. Kilkenny County Council confirms that there were two contracts awarded by Kilkenny County Council in 2022 exceeding €10 million: Public Lighting Energy Efficiency Project Eastern Region (Kilkenny are the Lead Authority) and the Housing Construction at Crokers Hill, Kennyswell Road, Kilkenny city and these are listed on Inventory 2022 and fall within this category. Details of these are available on Kilkenny County Council’s website.

### Step 3 – Checklists

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Kilkenny County Council is with the Public Spending Code. The checklists published in the original spending code publication have been amended and the revised checklists are included in Appendix B.

The Checklists are informed by the Project Inventory and the following table and scoring mechanism outlines the approach taken by Kilkenny County Council in completion of the Checklists by relevant budget holders in respect of the guidelines set out in the Public Spending Code.

Checklist Completion aligned with Project Inventory	
EXPENDITURE TYPE	CHECKLIST TO BE COMPLETED
General Obligations	General Obligations Checklist 1
A. Expenditure being Considered	Capital Projects/Programmes – Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being Incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently Ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

Organisations are asked to estimate their compliance on each item on a 3 point scoring scale

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

#### Overview of Findings

The completed check lists show the extent to which Kilkenny County Council believes compliance with the Public Spending Code has been achieved.

#### General Obligations

Good levels of compliance are evident in checklist responses.

#### Expenditure being considered

Three new current expenditure programmes were under consideration in 2022. The check list for capital expenditure under consideration suggests good levels of

compliance with PSC in general with regard to areas such as appraisal, procurement and compliance with tendering procedures.

#### **Expenditure being incurred**

Good levels of compliance are evident in checklist responses.

#### **Expenditure completed in 2022**

Current expenditure programmes are primarily ongoing year-to-year programmes as agreed by Elected Members at budget time and are subject to ongoing monthly/quarterly budgetary reviews and annual audit rather than once off reviews.

#### **Step 4 – In-depth Check on Sample Number of Projects**

Kilkenny County Council has selected projects for in depth review that follows the criteria set out in the Guidelines and are detailed in Appendix C:

- Capital Projects: Projects selected represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- Revenue Projects: Projects selected represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- This minimum is an average over a three-year period.
- The same projects have not been selected more than once in a three-year period.
- Over a 3-5-year period all stages of the project life cycle and every scale of project have been included in the in-depth check.
- Step 4 has looked at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/or Implementation stages to make a judgement on whether the work was of an acceptable standard and that it was/is compliant with the Public Spending Code.
- The approach/methodology for the In-depth checking exercise is informed by the template D provided for in the Guidelines.

The In-depth checks were carried out by the Internal Audit Section of Kilkenny County Council following the criteria listed above. Appendix C details the methodology and conclusions of the checks on 2 significant capital projects and 2 sub programmes of current expenditure – **Construction of Abbey Quarter Urban Street & Park, Kilkenny City and Acquisition of 58 Units at Pennefeather Green Kilkenny City** – satisfies the percentage requirement of the inventory for capital expenditure in 2022. The in-depth analysis of the sub programmes of current expenditure – **Operation of the Arts Programme & Operation of the Motor Taxation Office** - satisfy the percentage requirement of the inventory for current expenditure in 2022.

## **Step 5 – Completion of Summary Report – Conclusion**

This report details the tasks undertaken and the information provided to meet the requirements of the Quality Assurance element of the Public Spending Code.

In conclusion the following is an over-view of tasks undertaken and information provided: -

- A Project Inventory, informed by budget holders, has been prepared. The inventory represents Kilkenny County Council's Current & Capital Projects & Programmes with individual lifetime costs greater than €0.5m. The inventory is further categorised by expenditure under consideration, expenditure in the current year – 2022, expenditure recently ended.
- A review of procurements was undertaken and no such procurement projects or elements of a project exist meeting criteria as set out in the Guidelines.
- The 7 Checklists completed provide reasonable assurance of satisfactory compliance with the Public Spending Code. Nothing of a serious nature was highlighted during this exercise.
- An in-depth review of two capital projects and two revenue projects have been completed. This exercise provides satisfactory assurance that projects are compliant with the Public Spending Code.
- This summary report is the final stage in the Quality Assurance Code. The report has been considered by the Management Team of Kilkenny County Council and certified by the Accounting Officer, Sean McKeown, Acting Chief Executive Officer.



## **Appendix A**

### **Inventory of Projects & Programmes**

- 1. Expenditure being Considered - Greater than €0.5m (Capital and Current)**
- 2. Expenditure being Incurred - Greater than €0.5m (Capital and Current)**
- 3. Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)**

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

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant )</b>	<b>Capital Expenditure Amount in Reference Year (Grant )</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Projected Lifetime Expenditure</b>	<b>Explanatory Notes</b>
<b>HOUSING &amp; BUILDING</b>							
DEV. 5 UNITS AT CANAL RD, JOHNSTOWN – PROJECT 1	SHIP Housing Construction Project				2026	€1,500,000.00	Expected to be 100% funded
HC20/07 DEV 2 UNITS AT CANAL RD, JOHNSTOWN - PROJECT 2	SHIP Housing Construction Project				2026	€650,000.00	Expected to be 100% funded
HC20/08 DEV 4 UNITS AT CANAL RD, JOHNSTOWN - PROJECT 3	SHIP Housing Construction Project			€20,000.00	2026	€930,000.00	Expected to be 100% funded
HC20/29 TURNKEY 4 UNITS AT MAIN STREET, PILTOWN	Turnkey Project				2023	€1,100,125.00	Expected to be 100% funded
HC19/29 PURCHASE OLD WEATHER STATION, GRANGES RD, KILKENNY	SHIP Housing Construction Project			€10,504.00	2025	€1,980,000.00	Expected to be 100% funded
VH311 KVHA DEVELOP OF PRAGUE HOUSE HALL ,FRESHFORD	CAS Housing Project				2026	€1,775,000.00	Expected to be 100% funded
VH333 SOS Kilkenny CLG 6 Units at Tinnypark, Callan Road, Kilkenny	CAS Housing Project				2024	€1,446,800.00	Expected to be 100% funded
VH335 Clanmil HA Ire CLG 4 Units at 70-71 Patrtick Street, Kilkenny	CAS Housing Project				2025	€902,000.00	Expected to be 100% funded

HC22/04 CPO - FORMER BARRACKS , CASTLECOMER	SHIP Housing Construction Project			€461.00	2027	€9,900,000.00	Expected to be 100% funded
HC22/06 CPO - ST JOSEPH'S ROAD (CANTWELLS), THE BUTTS, KILKENNY	SHIP Housing Construction Project			€461.00	2027	€3,400,000.00	Expected to be 100% funded
HC 22/12 - G MULLINS BUTCHERS , JACOB STREET	SHIP Housing Construction Project			€2,311.00	2025	€540,000.00	Expected to be 100% funded
HC 22/15 - 22 UNITS INCL 2 PART V - MARNELLS MEADOWS, CALLAN RD, KILKENNY	SHIP Housing Construction Project			€1,845.00	2025	€7,600,000.00	Expected to be 100% funded
VH 118 GSC DEVELOPMENT OF RED BARN, BALLYRAGGET	CAS Housing Project				2026	€3,085,000.00	Expected to be 100% funded
HC23/04 - HOUSING AT MILL LANE, CALLAN, CO. KILKENNY 2023	SHIP DIRECT BUILD HOUSING PROJECT				2026	€3,600,000.00	Expected to be 100% funded
HC 22/15 - 22 UNITS INCL 2 PART V - MARNELLS MEADOWS, CALLAN RD, KILKENNY	SHIP TURNKEY & PART V HOUSING PROJECT				2025	€7,600,000.00	Expected to be 100% funded
17 - 21 Village Gardens, Waterford Road, Kilkenny City	SHIP TURNKEY & PART V HOUSING PROJECT				2023	€1,216,887.00	Expected to be 100% funded
12 Units at the Crescent, Belmont, Ferrybank	SHIP TURNKEY & PART V HOUSING PROJECT				2024	€3,427,633.00	Expected to be 100% funded
2 UNITS at Old Community Centre Loughboy	SHIP DIRECT BUILD HOUSING PROJECT				2025	€570,000.00	Expected to be 100% funded

17 Units at Ogenty Gowran Co Kilkenny	SHIP TURNKEY & PART V HOUSING PROJECT					2024	€6,460,000.00	Expected to be 100% funded
<b>ROAD TRANSPORTATION &amp; SAFETY</b>								
KILKENNY RING ROAD EXT	Construction						€40,000,000.00	
URDF ABBEY ROAD GREENWAY CONNECTIVITY	URDF Project					2027	€912,953.00	75% Grant funding, 25% KCC contribution
URDF ABBEY ROAD & BELMONT ROAD	URDF Project					2025	€3,206,232.00	75% Grant funding, 25% KCC contribution
URDF PORT ROAD	URDF Project					2027	€2,744,565.00	75% Grant funding, 25% KCC contribution
ABBAY QUARTER OFF STREET CONNECTIVITY	URDF Project					2027	€2,000,000.00	Outstanding balance can be claimed against URDF Call 1 allocation
CITY DEMARCATION & GATEWAYS	URDF Project					2025	€500,000.00	Outstanding balance can be claimed against URDF Call 1 allocation

CASTLE PARADE JUNCTION IMPROVEMENT	CONSTRUCTION				2025	€615,000.00	
CARNEGIE PLAZA AND BARRACK STREET UPGRADE	CONSTRUCTION				2025	€1,805,000.00	
UPGRADE ST MARY'S PRECINCT	CONSTRUCTION				2025	€955,000.00	
Local Road - Maintenance and Improvement	B04	€782,000					
<b>DEVELOPMENT INCENTIVES &amp; CONTROLS</b>							
RRDF CALLAN - FRIARY COMPLEX, CALLAN RF0175	RRDF CALLAN - FRIARY COMPLEX, CALLAN RF0176			€46,698.00		€670,659.00	TBC (project only funded to planning stage)
PILTOWN GARDA STATION	BUSINESS HUB				2023	€571,685.00	
THOSEL PROJECT	Development of Town Hall				2024	€5,200,000.00	
<b>ENVIRONMENTAL PROTECTION</b>							
Operation of Fire Service	E11	€544,000.00					
<b>RECREATION &amp; AMENITY</b>							
FEASIBILITY WATER BASED HUB KILKENNY CITY	Feasibility Water Based Hub		€13,776.96			€1,000,000.00	
RIVER NORE LINEAR PARK-LACKEN WALK TIMBER BOARDWALK REPLACEMENT SCHEME	Upgrading of Boardwalk				2024	€750,000.00	
Operation of Library and Archival Service	F02	€518,000.00					

€118,614,539.00

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

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Anticipated Timeline</b>	<b>Cumulative Expenditure to-date</b>	<b>Projected Lifetime Expenditure (Capital Only)</b>	<b>Explanatory Notes</b>
<b>HOUSING &amp; BUILDING</b>								
HC 16/28 MULHALLS SHOP OLD NEWPARK KILKENNY	SHIP DIRECT BUILD HOUSING PROJECT			€636,621	2024	€996,501	€ 1,604,581	Expected to be 100% funded
HC 17/09 HOUSING DEVELOPMENT @ CROKERS HILL, KK	SHIP DIRECT BUILD HOUSING PROJECT			€217,879	2025	€4,040,821	€ 35,432,573	Expected to be 100% funded
HC 17/29 DEVELOPMENT OF LAND AT LADYWELL, THOMASTOWN	SHIP DIRECT BUILD HOUSING PROJECT			€4,048,352	2024	€5,350,929	€ 6,230,000	Expected to be 100% funded
HC 18/18 PURCHASE OF 6 HOUSES , MOONCOIN	SHIP TURNKEY HOUSING PROJECT			€1,109,405	2023	€1,111,865	€ 1,276,000	Expected to be 100% funded
HC 17/49 PURCHASE OF 5 UNITS AT TOGHER WAY	SHIP TURNKEY HOUSING PROJECT			€6,214	2023	€696,299	€ 1,879,430	Expected to be 100% funded

HC 18/13 PURCHASE OF 18 UNITS AT TOGHER WAY, URLINGFORD	SHIP TURNKEY HOUSING PROJECT			€924,515	2023	€3,625,433	€ 3,650,000	Expected to be 100% funded
HC20/17 DIRECT BUILD 21 UNITS TA TOBERNAPEISTE, FRESHFORD	SHIP DIRECT BUILD HOUSING PROJECT			€348,641	2025	€356,394	€ 6,569,117	Expected to be 100% funded
HC19/28 PURCHASE LANDS AT LADYWELL (OPW), THOMASTOWN NEWTOWN	SHIP DIRECT BUILD HOUSING PROJECT			€116,188	2025	€524,086	€ 13,860,000	Expected to be 100% funded
HC 22/09 - 6 7 8 & 9 UPPER PATRICK STREET, KILKENNY - URBAN RENEWAL	SHIP DIRECT BUILD HOUSING PROJECT			€244,330	2026	€244,330	€ 1,663,944	Expected to be 100% funded
HC22/17 5 TURNKEY UNITS AT BERKELY DRIVE, FERRYBANK	SHIP TURNKEY HOUSING PROJECT			€2,952	2023	€2,952	€ 1,442,000	Expected to be 100% funded
VH131 GSC PURCHASE OF 21 BLACKMILL ST - CONVERSION & CONSTRUCTION	CAS HOUSING PROJECT			€1,105,433	2024	€1,696,951	€ 2,811,298	Expected to be 100% funded
VH259 GSC B&R 7 UNITS AT FIENNES COURT, WILLIAM STREET	CAS HOUSING PROJECT			€328,532	2023	€1,394,665	€ 1,417,350	Expected to be 100% funded
VH275 SOPHIA PURCHASE FORMER ST JOHN OF GOD CONVENT, COLLEGE ROAD	CAS HOUSING PROJECT			€0	2026	€89,085	€ 5,802,970	Expected to be 100% funded
VH334 FOCUS - PURCHASE APTS 1-4 ABBEY LAWN	CAS HOUSING PROJECT			€33,069	2023	€493,069	€ 550,000	Expected to be 100% funded

VH 114 GSC PURCHASE OF HENNESSY'S SHOP, CASTLECOMER	CAS Housing Project			0	2,024	251,863	840,790	Expected to be 100% funded
Maintenance & Improvement of LA Housing Units	A01	6,264,966						
Housing Assessment, Allocation and Transfer	A02	538,532						
Housing Rent and Tenant Purchase Administration	A03	721,393						
Administration of Homeless Service	A05	1,123,709						
Support to Housing Capital Prog.	A06	1,269,367						
RAS and Leasing Programme	A07	11,236,688						
Housing Loans	A08	1,247,112						
Housing Grants	A09	2,308,121						
<b>ROAD TRANSPORTATION &amp; SAFETY</b>								
N24 CARRICK ROAD IMPROVEMENT	Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)			€101,490.00	2025	€241,800.00	€ 10,000,000	100% TII FUNDED
HD 15 & HD 17 N24 TOWER ROAD	Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)			€134,135.00	2024	€843,816.00	€ 14,000,000	100% TII FUNDED



N25 WATERFORD GLENMORE DESIGN	Major Project (>€20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)			€271,103.00	2040	€455,879.00	€ 2,800,000	Scheme currently suspended.
N24 CAHIR TO WATERFORD	Major Project (>€20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)			€1,278,160.00	Stage 2 2023	€3,140,005.00	€ 6,000,000	100% TII FUNDED Statutory obligations completed by 2027
URDF SOUTH NORTH LINK ROAD, FERRYBANK	URDF Project			€35,873.00	2027	€62,336.00	€ 11,000,000	75% Grant funding, 25% KCC contribution
OPW BALLYHALE FLOOD RELIEF SCHEME 2019	Flood Relief Works - Ballyhale		€669.00	€161,981.00	2028	€528,841.00	€ 9,000,000	100% OPW Grant
OPW GRAIGUENAMANAGH FLOOD RELIEF SCHEME 2019	Flood Relief Works - Graiguenamanagh		€301.00	€253,363.00	2028	€861,631.00	€ 1,200,000	100% OPW Grant
NP/NS SAFETY BARRIER MINOR IMPROVEMENTS	Road Construction			€139,361.00	2024	€516,957.00		100% TII FUNDED. Not possible to advise on cumulative costs as requires assessment, design and construction.
N10 DUNDARYARK TO DANESFORT	Road Construction			€169,564.00	2024	€169,564.00	€1,100,000.00	100% TII FUNDED
Public Lighting Energy Efficiency Project	Public Lighting Energy Efficiency Project			€122,703.00	2027	€122,703.00	€ 3,600,000	

N77 BALLYRAGGET VILLAGE TO BALLYNASLEE	Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG)			€235,573.00	2025	€595,954.00	€ 14,000,000	100% TII FUNDED
HD28 NS Pavement Renewal	HD 28 NP Pavement Improvement Works (Scrim)			€39,365.00	2022	€1,313,869.00		100% TII FUNDED. Not possible to advise on cumulative costs as requires assessment, design and construction.
HD28 NP PAVEMENT RENEWAL	HD28 NS Pavement Improvement Works (Scrim)			€1,882,885.00	2022	€2,578,808.00		100% TII FUNDED. Not possible to advise on cumulative costs as requires assessment, design and construction.
BREAGAGH VALLEY INFRASTRUCTURE ROAD	Design/Planning		€69,158.00	€0.00		€69,158.00	€6,000,000.00	Kilkenny Co Co funded
LOUGHMACASK LINK ROAD	Design/Planning		€0.00		2025	€4,997.00	€2,400,000.00	
ACTIVE TRAVEL - ST. KIERAN'S STREET & MARKET YARD ENHANCEMENT WORKS	Active travel		€7,471			€120,021	€1,500,000	Awaiting outcome of Multi Criteria Analysis (MCA) before claiming balance from URDF Call 2
ACTIVE TRAVEL CITY CENTRE TRAFFIC MANAGEMENT PLAN	Active travel		€462	€119,480		€226,825	€500,000	Now referred to as Kilkenny Sustainable Urban Mobility Plan - outstanding balance can be claimed against 2023 active travel allocation
					2024			



Water Supply	C01	3,304,785						
Waste Water Treatment	C02	2,130,336						
Admin of Group and Private Installations	C05	1,160,916						
<b>DEVELOPMENT MANAGEMENT</b>								
DIAGEO - MASTERPLAN			€500.00		2023	€470,077.00	€550,000.00	funded by KCC - masterplan review being undertaken in 2023
DIAGEO - MAYFAIR			€2,403,951.00		2023	€4,718,271.00	€7,400,000.00	75% funding from library capital for building costs. 50% for book costs
ABBEY QUARTER – URBAN STREET & PARK			€54,653.00	€163,957.00	2025	€499,596.00	€16,200,000.00	75% funding from URDF
DIAGEO - MAYFAIR PUBLIC REALM				€0.00	2023	€31,153.00	€895,000.00	75% funding from URDF, also some funding from ERDF - project was on site in 2022 but no expenditure incurred
DIAGEO - CULTURAL HUB				€0.00	2024	€20,905.00	€560,000.00	75% funding from URDF - balance from KCC
GREENSBRIDGE BOARDWALK & PARK	Public Realm Development		€20,952.00		2024	€40,804.00	€1,000,000.00	

ABBEY QUARTER - TEMPORARY CAR PARKING			€609,494.00		2023	€689,645.00	€885,000.00	Approx. 250,000 from URDF, 440,000 from Kilkenny Abbey Quarter and 225,000 from KCC
RRDF THOMASTOWN - SESSIONS HOUSE			€181,377.40	€725,509.60	2023	€1,384,645.00	€1,502,000.00	993,000 from RRDF, 200,000 from LEADER and balance from KCC
THOMASTOWN LIBRARY & COMM HALL RRDF 2021				€81,249.00	2024	€184,630.00	€3,400,000.00	Funding details TBC
Forward Planning	D01	553,097						
Development Management	D02	1,921,540						
Tourism Development and Promotion	D05	1,745,666						
Community and Enterprise Function	D06	3,192,660						
Economic Development and Promotion	D09	3,385,183						
Heritage and Conservation Services	D11	1,021,633						
<b>ENVIRONMENTAL SERVICES</b>								
DESIGN & CONSTRUCTION OF URLINGFORD FIRE STATION	CONSTRUCTION		€175,964.00	€492,409.00	2023	€750,203.00	€2,100,000.00	
Recovery & Recycling Facilities Operations	E02	950,941						
Litter Management	E05	618,885						
Street Cleaning	E06	1,694,084						
Maintenance of Burial Grounds	E09	687,930						
Operation of Fire Service	E11	4,657,467						
Water Quality, Air and Noise Pollution	E13	2,622,149						
<b>RECREATION &amp; AMENITY</b>								

Kilkenny Countryside Park - Swim Play Stay from the city to the park	Countryside Park			51,886	2024	51,886	985,000	
Lighting up Medieval Mile	Lighting		€458,256.00		2023	€478,752.00	€740,000.00	
								Note: Project being delivered under Section 85 Agreement with LA's of Kilkenny, Wexford and Waterford. Wexford are lead authority and dealing with grant and funding providers NTA/TII. Currently €15.7m allocated, additional funding sought to cover inflation, addition work items etc. There is a Funding Agreement in place between the 3 LA's whereby any, agreed, shortfall between grant funding and actual project cost is split 3/3/1 between the 3 LA's with KCC accounting for 3/7ths of same. Note that management of the National Greenway Fund has transitioned from the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media to Transport Infrastructure Ireland (TII) from 1st January 2022
SOUTH EAST GREENWAY	SOUTH EAST GREENWAY		€22,735.00		2024	€37,225.00	SEE NOTE	
Operation of Library and Archival Service	F02	3,307,968						
Outdoor Leisure Areas Operations	F03	3,210,437						

Community Sport and Recreational Development	F04	669,079						
Operation of Arts Programme	F05	955,046						
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>								
Veterinary Service	G04	636,463						
<b>MISCELLANEOUS SERVICES</b>								
Administration of Rates	H03	2,421,320						
Local Representation & Civic Leadership	H09	1,369,661						
Motor Taxation	H10	763,123						
Agency & Recoupable Services	H11	1,282,094						

240,847,053

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

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount in Reference Year</b>	<b>Capital Expenditure Amount in Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount in Reference Year (Grant)</b>	<b>Project/Programme Completion Date</b>	<b>Final Outturn Expenditure</b>	<b>Explanatory Notes</b>
<b>HOUSING &amp; BUILDING</b>							
HC 18/81 DIRECT BUILD 2 HOUSES ON EXISTING SITE AT JENKINSTOWN	SHIP DIRECT BUILD HOUSING PROJECT			€29,620.22	2022	€515,703.00	Expected to be 100% funded
HC19/38 PURCHASE 28/34 THE GREEN AYRFIELD	SHIP DIRECT BUILD HOUSING PROJECT			€97,227.60	2022	€1,647,907.00	Expected to be 100% funded
HC19/43 CONSTRUCTION 58 UNITS AT HEBRON ROAD	SHIP TURNKEY HOUSING PROJECT			€15,259,174.00	2022	€16,212,476.00	Expected to be 100% funded
HC20/01 TURNKEY 8 UNITS PENNEFEATHER COURT, HEBRON ROAD	SHIP TURNKEY HOUSING PROJECT			€1,720,777.61	2022	€1,916,000.00	Expected to be 100% funded
VH90 CAMPHILL 2 HOUSES & IMP WORKS @ GRENNAN VILLA	CAS HOUSING PROJECT			€145,781.30	2022	€776,151.00	Expected to be 100% funded
VH 98 KINGSRIVER H.A. ENNISNAG, STONEYFORD, CO KILKENNY	CAS HOUSING PROJECT			€85,886.65	2022	€632,661.00	Expected to be 100% funded
VH149 GSC CONSTRUCTION OF 12 UNITS, BROTHER THOMAS PLACE , KILKENNY	CAS HOUSING PROJECT			€1,296,573.86	2022	€2,897,192.00	Expected to be 100% funded
<b>ROAD TRANSPORTATION &amp; SAFETY</b>							
N78 WEBBSBOROUGH PAVEMENT SCHEME	Road Pavement			€707,395.00	2022	€800,000.00	100% TII FUNDED



N76 RIVERSFIELD TO AHENURE NORTH	National Road Pavement Improvement Scheme			€2,607.28	2022	€952,348.00	100% TII FUNDED
N25 GRAIGUENAKILL TO GAULSTOWN	National Road Pavement Improvement Scheme				2022	€2,069,747.00	100% TII FUNDED
N77 OLDTOWN TO BALLYRAGGET KK/20/18915	National Road Pavement Improvement Scheme			€33,384.00	2022	€842,292.00	100% TII FUNDED
<b>DEVELOPMENT MANAGEMENT</b>							
DIAGEO - SITE PURCHASE	Site Purchase		€13,097.00		2022	€2,752,830.00	Kilkenny Co Co Funded
HISTORIC STRUCTURES FUND	Restoration of building		€371,024.00	€128,111.00	2022	€532,343.00	
DIAGEO - HORSE BARRACK LANE				€526,281.00	2022	€2,443,000.00	75% funding from URDF, also some funding from ERDF

€34,990,650.00

## **Appendix B**

### **Checklists 1-7**

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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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)?	2	As the requirements of the code are raised at various Management Team Meetings, the Management Team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders, budget holders are aware of the requirements of the public spending code. The PSC informs the decision-making process at all stages of a new or planned project.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Consideration is being given to a formal rollout of training through an external company.
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, from the Head of Finance subcommittee of the CCMA
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes

Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes, where relevant
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Formal evaluations are carried out where required -
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	NOAC Report Coordinator has recommended to the internal auditor to include follow ups to previous reports as part of their Annual Work Programme.
Q 1.12	How have the recommendations of reviews and ex post evaluations-informed resource allocation decisions?	2	

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self- Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes
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	Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
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?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied	3	

	with?		
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
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?	3	Yes
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	

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	2	Objectives can be measured by performance indicators and review of annual work programme
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	No	The items falling into this category are either an ongoing essential function of the Local Authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out at local level, e.g. Operation of the Fire Service
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	

Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	All team plans include the importance of National KPI's



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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each DecisionGate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme coordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M and for many other projects.  Internal coordination teams, with an identified staff member taking ownership of the project in place in other instances.
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	Staff at appropriate level are given responsibility for specific projects
Q 4.5	We're monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Management Accounts are produced monthly. Progress reports are produced for all significant projects. Elected members appraised regularly through the CE's monthly report.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Impacted by COVID in 2020 – 2021 and subsequent world events impacting on materials & energy inflation
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
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	

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

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

	<b>Incurring Current Expenditure</b>	<b>Self- Assessed Compliance</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Programme set out in annual budget and adopted by Elected Members
Q 5.2	Are outputs well defined?	3	National KPI's, monthly & quarterly monitoring in place
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Annual K.P.I's for each specific service, monthly and quarterly monitoring in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans, Internal Review
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. Review of Annual Service Plans, monthly reports from the CE to the Elected Members.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, National KPI's for sector
Q 5.8	Are other data compiled to monitor performance?	2	Monthly management accounts, individual reports on jobs through the Agresso financial system, KPI's
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Team meetings, Management meetings, feedback from Elected Members and through engaging with the public.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

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

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

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

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

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliant</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programme relevant to PSC in 2022.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

## **Appendix C**

### **In-depth Checks**

- **Construction of Abbey Quarter Urban Street & Park, Kilkenny.**
- **Acquisition of 58 Units at Pennefeather Green Kilkenny.**
- **Kilkenny County Council Arts Programme**
- **Kilkenny County Council Motor Taxation Office**

## Quality Assurance – In Depth Check

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### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Construction of Abbey Quarter Urban Street and Park, Kilkenny City
<b>Detail</b>	Capital Investment Project to construct Abbey Quarter Urban Street and Park, Kilkenny City
<b>Responsible Body</b>	Kilkenny County Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	November 2017
<b>End Date</b>	Expected completion date Q1 2025
<b>Overall Cost</b>	€16.3 million

## **Project Description**

The Abbey Quarter Site comprises of circa 20 acres. This Strategic City Centre Site was purchased by Kilkenny County Council in 2012 following the decision by Diageo to move their operations to Dublin. Kilkenny County Council developed a Masterplan and Urban Design Framework for the Abbey Quarter that included extensive public consultation with local people and comprehensive surveys to inform the appropriate treatment of the rich heritage and archaeological assets on the site.

With St Francis Abbey at its core, this regeneration project aims to create an attractive, well-designed urban quarter with a mix of uses. These include commercial, residential, enterprise development, recreational and community.

Kilkenny County Council entered into a 50:50 partnership with the National Treasury Management Agency (NTMA) and established Kilkenny Abbey Quarter Development Limited (KAQDL) to develop the building plots. KAQDL has responsibility for the commercial development of the plots, including the buildings on the Abbey Quarter. These buildings will include a mix of offices, residential, education and retail use and will be delivered on a commercial basis. Kilkenny County Council is responsible for the delivery of the significant public realm, community and cultural infrastructure in the Abbey Quarter and the public library in the Mayfair Building. The OPW has responsibility for St Francis Abbey, a national monument which has been closed off to the public for decades.

The Government through the Urban Regeneration and Development Fund (URDF) has and is part-funding a number of the public realm projects through two URDF funding rounds. The URDF aims to deliver more compact and sustainable development, as envisaged under Project Ireland 2040.

The site will be developed in phases. Phase 1 is almost complete, comprising of the former Brewhouse Building which is circa 5,000 square meters of office space (now occupied). The Public Realm aspect completed or underway includes the following, Riverside Linear Park and Skate Park, upgrade of Horse Barrack Lane, restoration of Mayfair as the new City Library and associated public realm, restoration of Tea Houses, proposed restoration of former squash court for cultural/arts use, extension of Medieval Mile to Parliament Street, refurbishment of Vicar Street and Greensbridge Street, off street connectivity upgrade works, lighting up Medieval Mile and improvements to City Demarcation and Gateways.

In 2018 a Multi-Disciplinary team were appointed for the development of an Urban Street



through the Abbey Quarter site. It was intended at the time that the street would be advanced before the Urban Park project as it was expected that the archaeological test excavations in the area of St Francis Abbey would lead to significant delays to the advancement of the park project. With the completion of the excavations in the area of the Abbey it was found that the below ground archaeology was consistent with the cartographic and other written records for the area. Accordingly, in agreement with the National Monuments Service it was determined that more detailed excavations in the area were not required and it was appropriate to progress with the development of the proposal park as provided for in the Abbey Quarter Masterplan.

The Abbey Quarter Phase 2 will deliver 4 projects. One of the projects is a new Urban Street and Park which is a critical piece of infrastructure that will improve access, help define and open the building plots for development and enhance the attractiveness and 'live-ability' of the site. The Urban Street will extend some 500 meters linking Wolfe Tone Street to Bateman Quay and will be for priority use by pedestrians and cyclists. The Urban Park and Public Plaza will open up access to and allow for the public enjoyment of the St Francis Abbey, a national monument which has been closed off to the public for decades. The Urban Street and Park project in the Abbey Quarter will be assessed in this In Depth Check to ensure its compliance with the Public Spending Code.

One planning application was made for the combined development of the Urban Street and Park and the Part 10 planning application for the development of the Urban Street and Park was approved by An Bord Pleanála in February 2021.

At the time of this In Depth Check the project is expected to go to tender for construction within the next month.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kilkenny County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Abbey Quarter Urban Street and Park Project, Kilkenny City. 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
Construction of an Urban Street and Park within a strategic site in the Abbey Quarter in Kilkenny City.	A budget of €16.3 million.	<p>Kilkenny County Council is acting as Project Manager for the duration of the project.</p> <p>Appointed a Multi-Disciplinary Design Team. Progress the project through the design to planning stage.</p> <p>Planning Permission for the project was received from An Bord Pleanála in February 2021.</p>	The development of an Urban Street and Park in the Abbey Quarter site.	An area that will fit in seamlessly, to compliment the Medieval City as an inclusive place for an intergenerational community to work, live, visit and play, with St. Francis Abbey at its core.
To ensure value for money is achieved.	Prepare funding applications and reports as required for Department approval.	<p>A Preliminary Business Case, &amp; Multi Criteria Analysis (MCA) was prepared and submitted to the Department for URDF funding approval.</p> <p>Monitoring the project spend.</p>	Ensure stringent financial management of the project.	The project is to provide a new Urban Street and Park within a Strategic site in Kilkenny City. This project must be executed satisfactorily, within budget to the required standard and on time.
To provide a new amenity area that	Assessment of the specific need and	Kilkenny County Council developed	The project is aligned with the	An attractive area where people can

<p>will transform the City Centre Brownfield site.</p>	<p>best use of the site in the Abbey Quarter.</p>	<p>a Masterplan and Urban Design Framework for the Abbey Quarter which included extensive consultation with all stakeholders.</p>	<p>current Kilkenny County Council Development Plan, the National Planning Framework and the Regional Planning Objectives (RPOs) of the Southern Region's Regional Spatial and Economic Strategy (RSES).</p>	<p>meet and gather. An amenity area to play and exercise in. A place where events can be organised such as exhibitions and markets.</p>
<p>To provide an Urban Street which will have pedestrian and cyclist priority enhancing the accessibility to the Abbey Quarter. The completion of the new Urban Street will enable delivery of further building plots for up to 150 Residential Units, Hotel, Enterprise Hub, Educational and additional Commercial Units.</p>	<p>As part of the business case for URDF Funding Kilkenny County Council assessed all project options before progressing Phase 2.</p>	<p>Kilkenny County Council completed an MCA for Phase 2 of the development. The MCA established preferences between projects by reference to an explicit set of criteria.</p>	<p>The preferred option is in accordance with the National Strategic Outcomes (NSOs) under the National Planning Framework and the Regional Planning Objectives (RPOs) of the Southern Region's Regional Spatial and Economic Strategy (RSES).</p>	<p>Lever further commercial development on the Abbey Quarter, that in turn will attract investment, jobs and people.</p> <p>Creation of an attractive, live-able, well designed high quality Urban Quarter.</p> <p>Foster enterprise and innovation and attract investment and new businesses.</p>

## **Description of Programme Logic Model**

### *Objectives:*

The objective of the project is to construct a new Urban Street and Park in the Strategic Abbey Quarter site. The Abbey Quarter Phase 2 Advancement Project consists of 4 sub-projects. The four sub-projects will be fully completed by the end of October 2024. This project will create a more vibrant and inviting public space which will greatly enhance the overall quality of Kilkenny City Centre. The new Urban Street and Park will act as a catalyst to stimulate further private sector development.

### *Inputs:*

The primary input to the programme is the capital funding of €16.3 million of which 75% will be provided for through the Urban Regeneration and Development Fund (URDF) from the Department of Housing, Local Government and Heritage. The remaining 25% funding will be provided by Kilkenny County Council and this has been provided for in the latest 3-year Capital Programme approved by the Council in 2021.

### *Activities:*

There were a number of key activities carried out to date on the project. These include purchase of lands, appointment of a project manager, setting up a steering committee to oversee the delivery of the project and funding requests which included a Preliminary Business Case. A Multi Criteria Analysis was prepared and included a high level risk assessment, strategic rationale, detailed design brief, financial and economic appraisal. A Multi-Disciplinary Design Team was procured to progress the project through design to planning stage. Kilkenny County Council liaised with the URDF Unit in the Department of Housing, Local Government and Heritage at the key stages during the project lifecycle. Approval has been received from the Department to proceed to tender stage.

### *Outputs:*

Having carried out the identified activities using the inputs, the outputs of the project are for the provision of a new Urban Street and Park in the strategic Abbey Quarter site in Kilkenny City.

### *Outcomes:*

The envisaged outcomes of the project will be the provision of a new Urban Street and Park. The project includes a redevelopment of a large brownfield site. It will provide easy access and a strong sense of place, creation of an attractive, liveable well designed high-quality Urban Quarter. The project will have significant economic benefits. It will be an area for job creation, it will foster enterprise and innovation and lever private sector investment. The project will provide pedestrian and cycle priority linkage to the heart of the City Centre and increase the number of people cycling and walking. Cultural benefits will include opening up the area around St Francis Abbey for enjoyment by locals and visitors alike. There will be an increased provision of community and cultural facilities.

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

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The following section tracks the Urban Street and Park project in the Abbey Quarter, Kilkenny City from inception in terms of major project milestones:

- 2012 Kilkenny County Council purchased the strategic City Centre site from Diageo in 2012 following the decision by Diageo to move their operations to Dublin
  - 2015 Kilkenny County Council developed a Masterplan and Urban Design framework for the new Abbey Quarter site
  - 2016 Funding of €6.1m was secured under URDF Call 1 for Phase 1 of the project. Additional funding was received from the Libraries Capital Programme to deliver a new Library on the site. The works in Phase 1 are either complete or well underway with the new Library due to open in September 2023
  - 2018 Appointment of Multi-Disciplinary Design Team for the development of the Urban Street in Phase 2
  - 2019 Archaeological Excavations on site
  - 2019 Extension of scope for Multi-Disciplinary Design Team to include the design to planning for the Urban Park
  - 2020 Planning Application submitted to An Bord Pleanála for the project
  - 2020 Application for URDF Call 2 2020
  - 2021 Preliminary Approval Letter from Department for URDF Funding of €10m
  - 2021 An Bord Pleanála Part 10 Approval for the project with conditions
  - 2021 Termination of Design Team contract for the development of the Urban Street through the Abbey Quarter, due to the extension of the scope of required services to include the Urban Park Project
  - 2021 Retender for Design Team services to include the development of the Urban Park with the Urban Street Project through detailed design, tender, construction and handover
  - 2021 Appointment of Multi-Disciplinary Design Team for the detailed Design and Construction of the Urban Street & Park in the Abbey Quarter
  - 2022 Preliminary Business Case (PBC) & MCA submitted by Kilkenny County Council
  - 2022 In June 2022, an updated PBC was submitted to the Department
  - 2022 Letter of Approval in principle to proceed to Design, Planning & Procurement Stage and a revised Appendix 1 received in the amount of €12.2m
  - 2022 Refined PBC & MCA submitted to Department as part of Final Business Case
-

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Urban Street and Park project in the Abbey Quarter, Kilkenny City.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
National Development Plan 2018-2027 (Project Ireland 2040)	The National Development Plan sets out the configuration for public capital investment over the next 10 years
Regional Spatial & Economic Strategy for the Southern Region	Framework through which the National Planning Framework's vision will be delivered in the region
Abbey Quarter Masterplan & Urban Design Framework	Masterplan for the development of the Abbey Quarter site
Kilkenny City & Environs Development Plan 2014-2020	It is the main public statement of planning policies for the development of Kilkenny City & Environs
CE Order appointing Multi-Disciplinary Design Team	Tender Assessment Report and order from CE appointing successful Design Team
CE Order extending the scope of the Multi-Disciplinary Design Team	Recommendation to extend the scope of services of the Design Team
Application Form for URDF Call 2 2020	Proposal for funding for URDF Call 2
Preliminary Approval Letter from Department	Funding approved for €10m
Planning Approval	Part 10 Approval from An Bord Pleanála
CE Order terminating Design Team Contract	Terminating the Design Team Contract
CE Order appointing Design Team	Appointment of Design Team
Preliminary Business Case & MCA	Preliminary Business Case & MCA submitted to the Department
Revised Preliminary Business Case	Additional PBC with additional details to support the application

Department Approval Letter	Approval in principle to move to the next stage in the process
Further Refined Business Case	Refined Business Case
Department Letter of Approval	Approval to prepare final tender documents and proceed to tender in the amount of €12.2m

**Key Document 1: National Development Plan 2018-2027 (Project Ireland 2040)**

The National Development Plan contains ten National Strategic Outcomes (NSOs) representing the overarching priorities which the National Planning Framework (NPF) is designed to achieve. The mission and purpose of the NDP is to set out the new configuration for public capital investment over the next ten years to secure the realisation of each of the NSO’s.

**Key Document 2: Regional Spatial & Economic Strategy for the Southern Region**

The Southern Regional Assembly’s Regional Spatial & Economic Strategy (RSES) provides the framework through which the NPF’s vision and the related Government policies and objectives will be delivered in the region.

**Key Document 3: Abbey Quarter Masterplan & Urban Design Framework**

Kilkenny County Council developed a Masterplan & Urban Design Framework for the Abbey Quarter which included extensive public consultation to inform the appropriate treatment of the rich heritage and archaeological assets on the site.

**Key Document 4: Kilkenny City & Environs Development Plan 2014-2020**

This Development Plan emphasises sustainable economic development of the City into the future while seeking to and balance the needs for redevelopment, expansion and growth in the environs with strong policies for the conservation and protection of the natural and built environment and ensuring a good quality life for its inhabitant.

**Key Document 5: CE Order appointing Multi-Disciplinary Design Team**

Appointment of a Multi-Disciplinary Design Team for the development of an Urban Street and associated services through the Abbey Quarter site.

**Key Document 6: CE Order extending the scope of the Multi-Disciplinary Design Team**

CE Order extending the scope of services for the Multi-Disciplinary Design Team to include the design to planning stage for the Urban Park in addition to the Urban Street.

**Key Document 7: Application Form for URDF Call 2 2020**

An Application by Kilkenny County Council for funding through the URDF Fund Call 2 2020.

**Key Document 8: Preliminary Approval Letter from Department**

Preliminary approval from the Department for the Urban Street & Park Project in the amount of €10m.

**Key Document 9: Planning Approval**

An Bord Pleanála Part 10 Approval for the project with conditions.

**Key Document 10: CE Order terminating Design Team Contract**

Termination of Design Team Contract due to the extension of the scope of required services to include the Urban Park Project. The termination of the contract was required to comply with procurement requirements and a retender for Design Team to include the development of the Urban Park with the Street project through detailed design, tender, construction and handover.

**Key Document 11: CE Order appointing Design Team**

Appointment of Multi-Disciplinary Design Team for the detailed design and construction of the Urban Park & Street in the Abbey Quarter.

**Key Document 12: Preliminary Business Case & MCA**

The Preliminary Business Case & MCA was submitted to the Department, it identified the preferred option for the project, the associated risks and set out a proposed implementation strategy for the investment proposal.

**Key Document 12: Revised Preliminary Business Case**

Additional information was included in the revised Preliminary Business Case submitted to further progress the funding application.

**Key Document 13: Department Approval Letter**

Departmental approval to proceed to Design, Planning & Procurement Strategy as part of the Final Business Case Stage.

**Key Document 14: Further refined Business Case**

Kilkenny County Council submitted a revised Business Case for the advancement of the project. The Business Case further tests and refines the underlying assumptions for the preferred option.

**Key Document 15: Department Letter of Approval**

Approval from the Department to proceed to prepare final tender documents and proceed to tender in the amount of €12.2m.



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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the Abbey Quarter Urban Street and Park Project in Kilkenny City. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Funding Application to the Department	Request to the Department of Housing, Local Government & Heritage for approval in principle	Yes
Preliminary Business Case & MCA	Further support the application for funding	Yes
Refined Final Business Case	Developed and refined the assumptions of the application	Yes
Report on tenders for Design Team	Assess procurement process	Yes
Approval from An Bord Pleanála	Confirmation of approval to construct project	Yes
CE Orders	Ordering the appointment of Design Team & Contractor	Yes
Details of expenditure on project	Financial monitoring and compliance with budget	Yes

### Data Availability and Proposed Next Steps

The necessary data is available on file to evaluate this project. The objective of the project is to construct a new Urban Street and Park in the Strategic Abbey Quarter site. The documents and reports that were undertaken as part of the tender process to date for this project are available. The financial information is available from Agresso (Financial Management System).

Substantial work has been undertaken to complete the Preliminary Business Case, Final Business Case and the Multi-Criteria Analysis to support the application for funding for the project. The analysis of the strategic rationale for the proposed project is clearly defined. A detailed design brief has been provided together with key financial details for the project. The Risk Register provides an analysis of the primary risks involved in delivering the project and also includes actions to mitigate the risk. The next stage of the process is the preparation of tender documents to procure a main contractor, which constitutes passing through Decision Gate 2 in the project lifecycle.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Abbey Quarter Urban Street and Park Project, Kilkenny City 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)**

Kilkenny County Council are currently preparing tender documents to procure and appoint a main contractor. Work to date on the appraisal stage of the project complies with the broad principles of the Public Spending Code.

Kilkenny County Council received approval from the Approving Authority to proceed to Preliminary Business Case development at Decision Gate 0. Following the development of the Preliminary Business Case for the project including conducting appropriate financial, economic and sensitivity appraisal and submitting it to the Approving Authority they received Approval in Principle at Decision Gate 1, which granted approval to move into Final Business Case Stage.

The full requirements for Design, Planning & Procurement Strategy as part of the Final Business Case Stage are set out in Section 5 of the Public Spending Code. A refined Business Case was submitted to the Department and approval to proceed to prepare final tender documents and proceed to tender was received, which is Decision Gate 2.

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

The necessary data is on file including but not limited to the following to allow for a full evaluation;

- Funding Applications and Department Approval Letters
- Tender file and Tender Assessment Reports
- CE orders appointing Design Team
- An Bord Pleanála Approval
- Financial Expenditure on Agresso - financial management system
- Relevant reports

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

The Department has confirmed that it is satisfied that Kilkenny County Council's Preliminary Business Case submitted in support of its Abbey Quarter Phase 2 Advancement proposal meets the appropriate obligations of the Public Spending Code and that continued support under the URDF funded capital programme is justified. It should be noted that URDF funding is limited and that the Department as the Approving

Authority must be satisfied that URDF funding is applied to projects that are well managed and represent good value for money. Therefore, it is imperative that Kilkenny County Council continue with prudent management and monitoring of the project going forward.

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### **Section: In-Depth Check Summary**

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The following section presents a summary of the findings of this In-Depth Check on the Abbey Quarter Urban Street and Park Project, Kilkenny City.

#### **Summary of In-Depth Check**

Overall, I find this project complies with the broad principles of the Public Spending Code. Currently the project has passed through Decision Gate 2 in the project lifecycle and has approval to proceed to the development of a Final Business Case for submission to the Department as part of the approval process for Decision Gate 3. The required data is available in the files in an orderly manner which will allow for evaluation at a later date if required.

When the project is finished a Project Completion Report should be completed to assess if the project was delivered in line with its intended scope and budget and in compliance with the Public Spending Code. This review stage is critical for identifying lessons learned and driving the process of continuous improvement.

The Ex Post Evaluation Stage is the last stage of the project lifecycle and is critical for identifying lessons learned and driving the process of continuous improvement in how public bodies manage public investment, particularly the identification, appraisal and development of capital projects.

## Quality Assurance – In Depth Check

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### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	58 Housing Units, Pennefeather Green, Hebron Road, Kilkenny
<b>Detail</b>	Acquisition of 58 Housing Units, (52 Turnkey & 6 Part V), at Pennefeather Green, Hebron Road, Kilkenny
<b>Responsible Body</b>	Kilkenny County Council
<b>Current Status</b>	Project Completed
<b>Start Date</b>	2019
<b>End Date</b>	2022
<b>Overall Cost</b>	€16.2 million

## **Project Description**

The project involves the acquisition of 58 Social Housing Units at Pennefeather Green, Hebron Road, Kilkenny under a Turnkey (52 number) & Part V (6 number) construction agreement. The total approved budget for the project is €16.2m.

In November 2014, the Government launched the 'Social Housing Strategy 2015 – 2020: Support, Supply and Reform'. The stated vision of the Strategy is that every household will have access to secure, good quality housing suitable to their needs, at an affordable price in a sustainable community. This strategy was further supplemented by 'Rebuilding Ireland – Action Plan for Housing and Homelessness'. Kilkenny County Council has confirmed that there is a Social Housing need of 1126 in the Kilkenny City area in November 2019. These applicants require a mix of house types from 1 bed to 4 bed units.

Kilkenny County Council advertised for expressions of interest from Contractors for the provision of Social Housing in County Kilkenny through the sale of completed units in Turnkey Condition in July 2019. Submissions were evaluated and this project fulfilled all the minimum criteria and scored the highest of all submissions received based on the criteria set out in the Expression of Interest Briefing Document. It scored particularly highly in terms of location, planning permission, status and mix of unit types. Kilkenny City is the area of greatest housing need in County Kilkenny.

The 58 unit scheme is to be constructed on a 1 hectare site on the Hebron Road in Kilkenny City and sold in its entirety to Kilkenny County Council. Full planning permission is in place and the developers have indicated that they have finance in place and they are ready to commence in early 2020 with a timeframe of 16 months for construction. A range of unit types are proposed, which align well with the Social Housing Need in Kilkenny City.

Kilkenny County Council's objective would be to allocate the units to a range of families/individuals at various stages of life in order to create a sustainable mixed community. The site is located within walking distance of all relevant amenities and Kilkenny County Council believes that the provision of housing at this location will be successful from a community sustainability viewpoint.

An application for funding for the acquisition of the 58 Housing Units was submitted to the Department of Housing Planning and Local Government in December 2019, based on Housing Circular 31/2019, which sets out the arrangements for the provision by Local Authorities of Social Housing through Turnkey Projects. This application included the required HCA3 form, Capital Appraisal, site maps, floor plans, outline details of the proposal, report of overall project costs and Part V Property Valuation report. Funding approval was received from the Department in March 2020 for a total all in cost of €16,212,476.52 for the project.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kilkenny County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the acquisition of 58 Housing Units at Pennefeather Green, Hebron Road, Kilkenny City. 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
Acquisition of 58 Units to comprise of 52 Turnkey Units and 6 Part V Units in Kilkenny City. The project is located within walking distance of all relevant amenities.	A budget of €16.2 million	Kilkenny County Council is the purchaser of the 58 completed units in this project.  Advertised for Expressions of Interest from Contractors for the provision of Social Housing in County Kilkenny through the sale of completed units in Turnkey Condition in September 2019.  Evaluated submissions.  Liase with Legal Team to ensure contract requirements are correct.	The provision of 58 Social Housing Units of mixed house type.	Providing good quality social houses for people of Kilkenny who are not in a position to provide their own accommodation. These houses are of mixed type located in a sustainable community.
To ensure value for money is achieved	Negotiation of proposed price with assistance of professionally qualified QS to ensure it aligns with current construction cost.  Prepare and submit Capital Appraisal with associated documents to the Department for funding approval.	Fixed Price Contract put in place with no materials variation allowed.  Ensure timely recoupment of funds from Department.	No scope for increase in Contract Amount with Turnkey Projects.	The project is to provide 58 Social Housing Units in Turnkey Condition.
To provide accommodation for a variety of housing applicants/existing tenants with a range of needs at all stages of life	Assessment of the specific housing need in Kilkenny City.	Include details of housing need in Expression of Interest Document and assess projects on that basis.	The Scheme is compatible with the Social Housing need in Kilkenny City.	Acquisition of 58 housing units in a sustainable inclusive community to meet the needs of the approved housing applicants.

## **Description of Programme Logic Model**

### **Objectives:**

The objective of the acquisition of 58 Social Housing Units (52 Turnkey & 6 Part V) at Pennefeather, Hebron Road, Kilkenny is to provide housing units of good quality, suited to the housing applicant's needs, in a sustainable community.

### **Inputs:**

The primary input to the programme was the capital funding of €16.2 million which was provided for by the Department of Housing, Planning and Local Government.

### **Activities:**

There were a number of key activities carried out throughout the project. These included: request for expressions of interest from Contractors to supply Turnkey Units, evaluation of submissions, negotiation with builder on price, funding requests, capital appraisal, securing of contracts, project management and monitoring of the contract and ensuring compliance with the terms of the contract. Kilkenny County Council's Housing Capital Section liaised with the Department of Housing, Planning and Local Government at the key stages during the project lifecycle.

### **Outputs:**

Having carried out the identified activities using the inputs, the outputs of the project are for the provision of 58 housing units of good quality for the people of Kilkenny who are unable to provide for their own housing need.

### **Outcomes:**

The envisaged outcomes of the project are to provide 58 Turnkey housing units in a sustainable, inclusive community within walking distance of all relevant amenities in Kilkenny City.

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

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The following section tracks the Acquisition of 58 housing units at Pennefeather Green, Hebron Road, Kilkenny City from inception to conclusion in terms of major project milestones:

July 2019	Kilkenny County Council advertised for expressions of interest from Contractors for the provision of Social Housing in County Kilkenny through the sale of completed units in Turnkey Condition in July 2019. Submissions were evaluated based on the criteria set out in the Expression of Interest Briefing Document
Sept 2019	The property was valued for Part V assessment under the Planning Acts 2000/2002
Nov 2019	Capital Appraisal Report, site maps, floor plans, outline details of the proposal report of overall project costs and HCA3 Form requesting funding approval as submitted to the Department of Housing, Planning and Local Government
Mar 2020	Approval received from Department to proceed to acquire 58 Units at Hebron Road, Kilkenny by way of Turnkey & Part V arrangement at an all in cost of €16,212,476.52
Aug 2020	Contracts signed by Kilkenny County Council and Contractor
July 2020	HCA4 Form and associated documents submitted to the Department for recoupment of deposit of €800k
Aug 2020	Payment received from Department as requested
Aug 2020	Project commenced on site
June 2021	Request from contractor for increase in contract amount
Feb 2022	Variation Agreement to the Contract between Kilkenny County Council and the builder to allow for payment to builder for 25 units
Mar 2023	HCA4 Form submitted to the Department for recoupment of €6.4m
Mar 2023	Payment received from Department as requested
Oct 2022	HCA4 Form request submitted to the Department for recoupment of €7.7m
Oct 2022	Payment received from Department as requested
Oct 2022	HCA4 Form submitted to the Department for recoupment of €1.1 for Part V Units
Oct 2022	Payment received from Department as requested
Nov 2022	Houses allocated to approved housing applicants on the Approved Housing List

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### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the acquisition of 58 Social Housing Units at Pennefeather Green, Kilkenny City.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Rebuilding Ireland – Action Plan for Housing and Homelessness	National target to provide 47,000 new Social Housing Units by 2021
Advertisement for Expressions of Interest	Expressions of Interest sought from Contractors for the provision of Social Houses through the sale of Units in Turnkey Condition
Cost Appraisal	Nolan Construction Consultants report on Construction Costs
HCA3 Form & Capital Appraisal	Report seeking approval for the acquisition of 58 Social Housing Units
Delegated Officer's Order	Ordering the acquisition of the 58 Housing Units in the amount of €16.2m
Department Approval Letter	Approval for acquisition of 58 units with a budget of €16.2 million
Signed Contracts between Contractor and Kilkenny County Council	Contracts for acquisition of 58 Social Housing Units in Pennefeather Green, Kilkenny City.
Request from Contractor for an increase in contract amount	Letter from Contractor for a stage payment for 25 completed units to date
Variation Agreement to Contract	Variation Agreement signed by Contractor and Kilkenny County Council
HCA4 Form	Request for recoupment of €6.4m which was paid to Contractor as per Variation Agreement
Department Payment Notification	Payment by Department to Kilkenny County Council in the amount of €6.4m
2 HCA4 Forms	Request for balance of funds in the amount of €7.7m (Turnkey) & €1.1m Part V Units
Department Payment Notification	Payment by Department to Kilkenny County Council in the amount of €7.7m &

	€1.1m as requested
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**Key Document 1: Rebuilding Ireland – Action Plan for Housing and Homelessness**

‘Rebuilding Ireland – Action Plan for Housing and Homelessness’ was published by the Department of Housing, Planning, Community and Local Government in 2016. One of the pillars of the plan is to provide 47,000 new Social Housing units by 2021 to meet the Social Housing supply requirements.

**Key Document 2: Advertisement for Expressions of Interest**

Kilkenny County Council advertised for expressions of interest from Contractors for the provision of Social Housing in County Kilkenny through the sale of completed units in Turnkey Condition in July 2019. This is a requirement of Circular Housing 31/2019 when Local Authorities are entering into arrangements to acquire houses through Turnkey Projects.

**Key Document 3: Cost Appraisal**

A report by Quantity Surveyors Nolan Construction Consultants on the project cost.

**Key Document 4: Capital Appraisal, Associated documents and Funding Request**

An application for funding for the acquisition of the 58 Housing Units was submitted to the Department of Housing Planning and Local Government in December, 2019. This application included the required HCA3 form, Capital Appraisal, site maps, floor plans, outline details of the proposal, report of overall project costs and Part V Property Valuation report. Funding approval was received from the Department in March 2020 for a total all in cost of €16,212,476.52 for the project.

**Key Document 5: Delegated Officer’s Order**

Order approving the acquisition of 58 Social Housing Units at Pennefeather Green, Hebron Road, Kilkenny at an agreed cost of €16,212,476.52.

**Key Document 6: Department Approval Letter**

Funding approval was received from the Department of Housing, Planning and Local Government in March 2020 for a total all in cost of €16,212,476.52 for the project.

**Key Document 7: Signed Contracts**

Contracts were signed between Kilkenny County Council and the Contractors for the acquisition of the 58 Social Housing Units to be delivered in Turnkey Condition.

**Key Document 8: Request from contractor for an increase in the contract amount**

A request was received from the Contractor for an increase to the original contract sum in the amount of €949,025. This request was based on increased costs due to COVID restrictions, increased material costs and supply chain issues caused by Brexit. The Contractor stated they were 'under extreme pressure with the cost of materials and labor increases' on the project. This claim was reviewed by Kilkenny County Council and the Department and as this contract is for a fixed price sum the claim for the additional costs was refused. Following protracted negotiations, it was agreed with Departmental approval to purchase some of the units early to assist the contractor with cash flow. This ensured that the Contractor stayed on site to finish the project.

**Key Document 9: Variation Agreement to Contract**

A Variation Agreement to the Contract was signed between Kilkenny County Council and the builder in February 2022 to allow for payment to the builder for 25 completed Units. The Units transferred into the ownership of Kilkenny County Council and all relevant letters of Compliance are on file. This agreement was necessary to ensure that the developer stayed on track to deliver the project.

**Key Document 10: HCA4 Form**

Request to the Department for recoupment of €6.4m for 25 completed Units.

**Key Document 11: Department Notification of Payment**

Notification of payment in the amount of €6.4m as requested.

**Key Document 12: 2 HCA4 Forms**

Request to the Department for recoupment of balance of funds in the amount of €7.7m (Turnkey) & €1.1m Part V Units.

**Key Document 13: Department Payment Notification**

Notification of payment in the amount of €7.7m & €1.1m as requested

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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the Acquisition of 58 Turnkey Units at Pennefeather, Hebron Road, Kilkenny City. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
HCA3 form, Capital Appraisal, site maps, floor plans, outline details of the proposal, report of overall project costs and Part V Property Valuation report.	Request to the Department of Housing, Planning and Local Government for approval in for the project	Yes
Approval from An Bord Pleanála	Confirmation of Planning Permission for the project	Yes
Contract for the Acquisition of the Units	Legal Agreement between Vendor & Purchaser	Yes
Variation Agreement to Contract	Legal Agreement between Vendor & Purchaser	Yes
Delegated Officer's Order	Ordering the Acquisition of the 58 Housing Units in the amount of €16.2m	Yes
Details of expenditure on project	Financial monitoring and compliance with budget	Yes

### Data Availability and Proposed Next Steps

The necessary data is available on file to evaluate this project. The main objective of this project is to purchase 58 Social Housing Units in Turnkey Condition to provide accommodation to people on the housing list and to develop a sustainable inclusive community. The financial information is available for the purchase from Agresso (Kilkenny County Council's Financial Management System). There was a Capital Appraisal prepared for this project. I would recommend that future project appraisals should also include the identified risks and constraints for the project. A Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget and in compliance with the Review stage of the Public Spending Code.

An Ex-Post Evaluation should also be completed as it is the last stage of the project lifecycle.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Acquisition of 58 Social Housing Units at Pennyfeather Green, Hebron Road, Kilkenny City 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)**

The acquisition of the 58 Social Housing Units is complete, work on the appraisal and implementation stages of the project complies with the broad principles of the Public Spending Code.

Kilkenny County Council advertised for expressions of interest from Contractors for the provision of Social Housing in County Kilkenny through the sale of completed units in Turnkey Condition in July 2019. Submissions were evaluated and the contract for the acquisition was awarded to Hebron Ventures Limited, Carlow in August 2020.

An application for funding for the acquisition of the 58 Housing Units was submitted to the Department of Housing Planning and Local Government in December 2019 based on Housing Circular 31/2019, which sets out the arrangements for the provision by Local Authorities of Social Housing through Turnkey Projects. This application included the required HCA3 form, Capital Appraisal, site maps, floor plans, outline details of the proposal, report of overall project costs and Part V Property Valuation report. Funding approval was received from the Department in March 2020 for a total all in cost of €16,212,476.52 for the project.

It is noted that a Variation Agreement to the Contract was signed between Kilkenny County Council and the builder in February 2022 to allow for payment to the builder for 25 completed Units. The Units transferred into the ownership of Kilkenny County Council and all relevant letters of Compliance are on file. This agreement was necessary to ensure that the developer and the project stayed on track to deliver the scheme and agreement from the Department was forthcoming for this Variation.

The Acquisition of the 58 Social Housing units at Pennefeather Green, Hebron Road, Kilkenny City is in line with National Housing Policy. It is one of the key pillars of 'Rebuilding Ireland – Action Plan for Housing and Homelessness. As is the case nationally, the demand for Social Housing in Kilkenny City is high with over 1126 approved applicants on the housing waiting list in November 2019 in the City Area.

The units were allocated to a range of families/individuals at various stages of life in Q4 2022. The site is located within walking distance of all relevant amenities and Kilkenny County Council believes that the provision of housing at this location will be successful from a community sustainability viewpoint.

A Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget and in compliance with the Review stage of the Public Spending Code.

An Ex-Post Evaluation should be completed it is the last stage of the project lifecycle.

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

The necessary data is on file including but not limited to the following to allow for a full evaluation;

Capital Appraisal Report

Funding Application and Department Approval Letters

Delegated Officers Order for the Contract

An Bord Pleanala Approval

Financial Expenditure on Agresso - financial management system

Claim file and relevant reports

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

There was a formal Capital Appraisal prepared for this acquisition. It outlined the need for the project, details of the proposal, sustainable community proofing assessment, costs and value for money evaluation. I would recommend that future Capital Appraisals should also include the identified risks and constraints for the project. Risk identification should begin early in the project when uncertainty and risk exposure is greatest. Identifying risks early allow Kilkenny County Council to act when the risks are easier to address.

A Variation Agreement was entered into to allow for a stage payment to the builder for this project in order to ensure that the developer and the project stayed on track to deliver the scheme. Circular 31/2019 states that drawdown/payment shall be on delivery of fully compliant and completed units. In this instance, the Department agreed to the Variation and payment to the builder. Kilkenny County Council must ensure that the successful contractor has the experience and ability to provide all services in-house, to deliver high-quality engineering and construction services and that essentially, they can deliver the project and ensure their cash flow throughout the project.

It is noted for this project a Delegated Officer's Order is on file, whereas a Chief Executive Order (CE) is required due to the monetary value of the project. The Housing Section must ensure that the correct CE order is on file for future projects of this scale.

A Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget and in compliance with the Post-Implementation Stage of the Public Spending Code.

An Ex-Post Evaluation should be completed. It is the last stage of the project lifecycle, is critical for identifying lessons learned and driving the process of continuous improvement in how public bodies manage public investment. This review should be fed into sectoral and national guidance as appropriate.

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The following section presents a summary of the findings of this In-Depth Check on the Acquisition of 58 Social Housing Units in Pennefeather Green, Hebron Road, Co Kilkenny.

#### Summary of In-Depth Check

Overall, I find this project complies with the broad principles of the Public Spending Code. The project is complete with the delivery of 58 Social Housing Units in compliance with the appraisal and implementation stage of the Public Spending Code. The required data is available in the files in an orderly manner which will allow for evaluation at a later date if required

I would recommend that future project appraisals should also include the identified risks and constraints for the project. The required CE orders should be available on file.

A Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget. This review stage is critical for identifying lessons learned and driving the process of continuous improvement.

The Ex-Post Evaluation Stage should be conducted once sufficient time has elapsed for the benefits and outcomes to materialise.

## Quality Assurance – In Depth Check

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### Section A: Introduction

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This introductory section details the headline information on the operation of the Arts Programme in County Kilkenny.

<b>Programme or Project Information</b>	
<b>Name</b>	Operation of the Arts Programme
<b>Detail</b>	Kilkenny County Council's Arts Programme works to further strengthen Kilkenny's position as a centre of excellence for the arts and to ensure a successful and thriving arts environment
<b>Responsible Body</b>	Kilkenny County Council
<b>Current Status</b>	Revenue expenditure being incurred annually
<b>Start Date</b>	Ongoing Annual Budget
<b>End Date</b>	Ongoing Annual Budget
<b>Overall Cost</b>	€955,046 for 2022



## Programme Description

The operation of the Arts Programme is managed by the Arts Section of Kilkenny County Council. The total expenditure for the service in 2022 was €955,046. The Arts Office is part of the Cultural Services Section of Kilkenny County Council – Creating and Sustaining Great Communities and Places.

The core purpose of the Arts Programme is to further strengthen Kilkenny's position as a centre of excellence for the arts and to ensure a successful and thriving arts environment. The Arts Office works to develop, co-ordinate, motivate, inspire and strengthen artistic activity throughout the City and County. Kilkenny County Council promotes the arts as a worthwhile activity for all. It coordinates key cultural events and provides advice and support for groups and individuals.

Kilkenny County Council's Cultural Strategy Arts, Heritage and Libraries 2018 – 2022 is an integrated strategic plan which includes the delivery of the Arts Programme.

Kilkenny County Council has a framework agreement in place with the Arts Council. The purpose of this agreement is to highlight the shared strategic priorities for arts development in Kilkenny over the period 2019-2026. The framework outlines a shared vision for a new era of arts development, striving for equality of access to and engagement in the arts by all those living in Kilkenny.

Kilkenny City and County has an extensive, illustrious and spirited tradition within the arts, with a rich and varied cultural and craft heritage combined with an abundance of festivals. The Arts continue to be a significant ingredient in Kilkenny largely contributing to the progression of the social, cultural, creative, economic, and political future of Kilkenny. The Arts are an integral part of the cultural, tourism and economic development of the City and County.

2022	
Expenditure - Operation of Arts Programme	
Description	€
Payroll	137,448
Miscellaneous	143,052
Arts Office Programme	124,003
Contributions to other Bodies	453,001
Overhead Allocation	97,542
<b>Total</b>	<b>955,046</b>

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kilkenny County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the operation of the Arts Programme. 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
Kilkenny County Council's Arts Programme core objective is to develop, co-ordinate, motivate, inspire and strengthen artistic activity throughout the City and County.	Budget of €955k in 2022.	Literature, Music and Per Cent for Art Programmes.	The design and delivery of diverse programming and services for artists and communities across art forms.	The Arts Programme works to further strengthen Kilkenny's position as a centre of excellence for the arts and to ensure a successful and thriving arts environment.
	Arts Council Funding of €71,000.	Practitioner Professional Development	Manages community and educational programmes.	Provides for the development and implementation of an Arts Policy to increase artists knowledge and professional skills, and increase their future opportunities for employment in the Arts.
	2 staff members	Visual Arts – Emerging Curator Development Programme & Visual Arts mentoring.	Provides funding to festivals and infrastructure.	Increased awareness of art events for diverse communities.
	Kilkenny County Council Cultural Strategy Arts, Heritage & Libraries.	Provides advice and support to groups and individuals.	Co-ordinates key cultural events.	Improved access to the arts for people with different levels of arts experience and socio-economic backgrounds.
	Strategic Priorities contained in the Framework Agreement with the Arts Council.	Provides community, education and life-long learning initiatives.		
		Engages with young people via the Youth Arts Network.		
		Administers artists grants and bursaries		

## **Description of Programme Logic Model**

### *Objectives:*

Kilkenny County Council's Arts Programme core objective is to develop, co-ordinate, motivate, inspire and strengthen artistic activity throughout the City and County.

### *Inputs:*

The Arts Programme has a budget of €955,046 including Arts Council funding of €71,000. Kilkenny County Council Cultural Strategy is an integrated strategic plan for the delivery of Arts, Heritage and Library Services in the Council. Kilkenny County Council has a framework agreement in place with the Arts Council. The purpose of this agreement is to highlight the shared strategic priorities for arts development in Kilkenny over the period 2016-2025.

### *Activities:*

Kilkenny County Councils Art Programme delivers an extensive range of high quality Arts Programming and services which are community focused and cross-sectorial. They promote the arts as a worthwhile activity for all, coordinate key cultural events and provide advice and support for groups and individuals.

### *Outputs:*

The Arts Programme provides easy access to high quality, innovative, exciting, challenging and engaging programmes for existing and new communities and practitioners, ensuring that the arts are woven into the fabric of daily life.

### *Outcomes:*

The Arts Programme works to further strengthen Kilkenny's position as a centre of excellence for the arts and to ensure a successful and thriving arts environment.

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

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The following section tracks the operation of Kilkenny County Council Arts Programme.

2022 The Arts Programme is an ongoing service provided by Kilkenny County Council. Funding for providing the service is included in the Annual Budget in the amount of €955,046. The Arts Programme includes professional development for artists across art forms, community arts programming, programmes ensuring engagement in the arts with and for young people, national day of culture and creativity and providing grants and bursaries.

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## Section B - Step 3: Analysis of Key Documents

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The following section reviews the key documentation relating to appraisal, analysis and operation of Kilkenny County Council Arts Programme.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Kilkenny County Council Annual Budget 2022	The budget allocation for the operation of the Arts Programme
Kilkenny County Council Cultural Strategy Arts, Heritage and Libraries 2018-2022	The Strategy is an integrated approach to cultural services and cultural management in Kilkenny County Council
Framework Agreement with the Arts Council	Details the shared strategic priorities for arts development in Kilkenny

Clár Éire Ildánach - Creative Ireland Programme 2017—2022	Creative Ireland is a culture-based programme designed to promote individual, community and national wellbeing
Kilkenny County Council Service Delivery Plan 2022	Identifies the services that Kilkenny County Council are proposing to deliver in 2022
Agresso Financial Management System	Financial details on the expenditure and income for the operation of the Arts Programme

**Key Document 1: Kilkenny County Council Adopted Budget 2022**

‘Kilkenny County Council’s Adopted Budget 2022’ details the expenditure and expected income for all service areas including the operation of the Arts Programme for 2022.

**Key Document 2: Kilkenny County Council Cultural Strategy Arts, Heritage and Libraries**

The Strategy presents an integrated approach to cultural services and cultural management in Kilkenny County Council. It replaces separate plans for Arts, Heritage and Libraries services.

**Key Document 3: Framework agreement with the Arts Council**

Kilkenny County Council has a framework agreement in place with the Arts Council. The purpose of this agreement is to highlight the shared strategic priorities for arts development in Kilkenny over the period 2019-2026.

**Key Document 4: Clár Éire Ildánach - Creative Ireland Programme 2017—2022**

The Creative Ireland Programme a government initiative committed to enhancing access to, engagement with and enjoyment of Ireland’s culture and creativity.

**Key Document 5: Kilkenny County Council Service Delivery Plan 2022**

This plan identifies the services that Kilkenny County Council propose to deliver to the public in 2022.

**Key Document 6: Agresso - Financial Management System**

Reports can be generated from Agresso detailing the level of expenditure across the Arts Programme. It includes payroll costs, miscellaneous costs, arts office programme, contributions to other bodies and overhead allocations. This allows management to monitor budget adherence during the year.

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## Section B - Step 4: Data Audit

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The following section details the data audit that was carried out for the operation of Kilkenny County Council Arts Programme. It evaluates whether appropriate data is available for the future evaluation of the Programme.

Data Required	Use	Availability
Financial Reports	To ensure adherence with budget	Yes
Procurement data for purchasing	To ensure compliance with procurement procedures	Yes
Metrics collated on: Number of young people that engaged with the Service Number of grants & bursaries awarded Number of artists & creators that engaged with the service Number of service user's engagement	The metrics reflect engagement with service users and allows for Management to monitor, evaluate and adjust the operation of the service if needed	Yes

### Data Availability and Proposed Next Steps

The necessary data is available to evaluate the operation of Kilkenny County Council Arts Programme. The availability of detailed statistics allows Management to ensure optimal operation of the Arts Programme. Over 42,000 people engaged with Kilkenny Arts Office in 2022.

Agresso (Financial Management System) gives Management up to date financial information to allow for ongoing budget monitoring and to ensure adherence to the Annual Budget. A sample of Purchase Orders and Low Value Purchase Card transactions were reviewed to ensure compliance with procurement procedures and all were found to be compliant.

Kilkenny's Arts Programme is part of the Directorate of Housing, Social, Community and Cultural Services in Kilkenny County Council. The Arts Programme report to the Strategic Policy Committee for Planning and Development, Heritage, Community, Arts and Culture. Regular reports on the operation of the Arts Programme are presented to Management in Kilkenny County Council.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the operation of Kilkenny County Council's Arts Programme 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)

The operation of the Arts Programme broadly complies with the standards set out in The Public Spending Code. Kilkenny County Council Cultural Strategy forms the basis for the work of the Arts, Heritage and Libraries services for the period 2018-2022. The Arts Programme drafts a Work Programme/Service Delivery Plan on an annual basis, based on the contents of the Kilkenny County Council Cultural Strategy. Once the Annual Budget is confirmed, the Work Programme/Service Delivery Plan is determined providing further details on projects proposed, the project partners, timeframes, individuals and organisations responsible for delivery. This Service Delivery Plan is adopted by the Elected Members each year.

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

The necessary data is available to allow for a full evaluation if required.

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

Kilkenny County Council's Arts Programme works to further strengthen Kilkenny's position as a centre of excellence for the arts and to ensure a successful and thriving arts environment in the City and County. In order for the delivery of the strategies outlined in Clár Éire Ildánach - Creative Ireland Programme – Culture & Creativity Strategy 2023-2027 for Kilkenny, it is essential that Kilkenny County Council continue to provide adequate funding and the required level of staffing to enable the Creative Arts Community to deliver on strategic priorities for the Council for 2023-2027.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the operation of Arts Programme in County Kilkenny.

### Summary of In-Depth Check

Overall, I find the operation of the Arts Programme in County Kilkenny complies with the broad principles of the Public Spending Code.

Kilkenny County Council operate an Arts Programme that is committed to supporting continuous engagement with the Arts. It is beneficial for building creative capacities and enhancing wellbeing. Music, visual art and poetry contribute to societal creativity in such a way as to stimulate learning, good health and social cohesion, as well as job creation and economic prosperity.



## Quality Assurance – In Depth Check

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### Section A: Introduction

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This introductory section details the headline information on the operation of the Motor Tax Office in Kilkenny County Council.

<b>Programme or Project Information</b>	
<b>Name</b>	Operation of Motor Tax Office
<b>Detail</b>	Kilkenny County Council's Motor Tax Office administers the Motor Taxation functions for Kilkenny City and County
<b>Responsible Body</b>	Kilkenny County Council
<b>Current Status</b>	Revenue expenditure being incurred annually
<b>Start Date</b>	Ongoing Annual Budget
<b>End Date</b>	Ongoing Annual Budget
<b>Overall Cost</b>	€763,123 for 2022

## Programme Description

Kilkenny County Council as the Licencing Authority is empowered to collect motor tax through Authorised Officers appointed under S.I No 15 / 1958 - Road Vehicles (Registration and Licensing) Order, 1958 as they hold delegated responsibility for the oversight and administration of Motor Taxation Offices (MTO's) in each of the Local Authorities. The Authorised Officer is responsible for the maintenance of proper financial and stock records for Kilkenny County Council as the Licensing Authority and for issuing an Annual Certificate to the Department thereon.

The MTO's staffed by Local Authority personnel collect motor taxation receipts, implement motor taxation regulations, issue vehicle licences and other documentation on behalf of and under the direction of the Motor Tax Policy Section of the Department of Transport, Tourism and Sport. They also provide the main customer service delivery gateway for motor dealers and individual customers to obtain information on the local interpretation and administration of motor tax regulations, trade plates and HGV trailer licences. Receipts collected by the Authorised Officer are remitted to the Department of Transport along with related monthly and annual returns in respect of income and stock. Motor Tax in Ireland is a charge imposed by the Irish Government on motor vehicles. Some Vehicles are exempt but all must display a current tax disc if used in a public place. You can pay your motor tax through your local Motor Taxation Office in Kilkenny County Council or online at [www.motortax.ie](http://www.motortax.ie).

The Driver and Vehicle Computer and Services Division of the Department of Transport, Tourism and Sport located in Shannon, Co Clare is central to the processing of Motor Tax for Local Authorities. The National Vehicle Driver File (NVDF) is a database containing details of approx. 2.5 million registered vehicles and their owners. The NVDF supports Motor Tax Offices for all users in the Local Authorities throughout the country. They monitor and manage the NVDF Database. The NVDF also fulfills legal obligations in relation to the national driver and vehicle registers. They are responsible for the internet based motor tax services and change of vehicle ownership services. All transactions processed in Kilkenny County Council Motor Tax office are completed on the NVDF System.

2022	
Expenditure - Operation of Motor Tax	
Description	€
Payroll	403,658
Overhead Allocation	319,472
Operation of Motor Tax	25,538
Refunds	14,455
<b>Total</b>	<b>763,123</b>

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kilkenny County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the operation of the Motor Tax Section in Kilkenny County Council. 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
Kilkenny County Council provides Motor Tax services on behalf of the Department of Transport and caters for vehicles in Kilkenny City and County.	<p>Budget of €763k in 2022.</p> <p>Staff of 8.5.</p> <p>ICT equipment including NVDF software and printers.</p> <p>Stock which includes Tax Discs and Trade Plates.</p> <p>Annual Audit by Local Government Auditor and stock inventory check completed by Internal Audit Unit.</p>	Issuing of Motor Tax Discs and a broad range of associated functions.	The provision of Motor Tax Services.	Providing a public service to allow customers to access Motor Tax Services.

### Description of Programme Logic Model

*Objectives:*

Kilkenny County Council's Motor Tax Section collects motor tax receipts and provides motor tax services on behalf of the Department of Transport and caters for vehicles in Kilkenny City and County.

*Inputs:*

The Motor Tax Section has a budget of €763k and has 8.5 staff. The Driver and Vehicle Computer and Services Division of the Department of Transport, located in Shannon, Co Clare

manages and monitors the NVDF System used by the Motor Tax Section to process motor tax and other applications. A stock of Motor Tax Discs and Trade Plates are issued by the Department to Kilkenny County Council on an annual basis. An annual Audit of the financial and stock records for Kilkenny County Council is undertaken by the Local Government Auditor. The Internal Audit Unit in Kilkenny County Council performs a physical inventory check on the last working day of the year to ensure that the stock in hand agrees with the end of year reports printed from the NVDF system.

*Activities:*

Income in the Motor Tax Office amounted to €3,952,810 in 2022 with a total of 19,304 transactions. Kilkenny County Council holds a separate bank account for all income from motor tax transactions. This bank account is cleared down every 2/3 days and the income is remitted to the Department of Transport along with all relevant reports.

*Outputs:*

The Motor Tax office carry out a broad range of functions which include, taxation of different categories of vehicles including commercial, private, tractors, caravans and vintage vehicles, processing change of ownership for vehicles, declaring vehicle off the road, duplicate and replacement motor documents, refunds, vehicle conversions, exemptions and trade plates.

*Outcomes:*

Providing a public service to allow customers to access Motor Tax Services.

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

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The following section tracks the operation of Kilkenny County Council Motor Tax Office.

2022 The Motor Tax Office is an ongoing service provided by Kilkenny County Council. Funding for providing the service is included in the Annual Budget in the amount of €763k.

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### Section B - Step 3: Analysis of Key Documents

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The following section reviews the key documentation relating to appraisal, analysis and operation of Kilkenny County Council Motor Tax Office.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Kilkenny County Council Annual Budget 2022	The budget allocation for the operation of the Motor Tax Office
S.I No 15 / 1958 - Road Vehicles (Registration and Licensing) Order, 1958	The powers and duties of the Licensing Authority and the Authorised Officer
Agresso Financial Management System	Financial details on the expenditure for the Motor Tax Office
NVDF Reports	Financial details on income for the Motor Tax Office
Annual Certificate	Details of income returned to the Department
Procedure Manual	Office Procedure Manual for motor tax processing
Annual Motor Tax Audit	Annual independent audit of Motor tax by the Local Government Audit service

#### **Key Document 1: Kilkenny County Council Adopted Budget 2022**

'Kilkenny County Council's Adopted Budget 2022' details the expenditure for the Motor Tax Office for 2022.

#### **Key Document 2: S.I No 15/1958 – Road Vehicles (Registration and Licensing) Order, 1958**

This document details the powers and duties of Kilkenny County Council as a Licensing Authority.

#### **Key Document 3: Agresso - Financial Management System**

Reports can be generated from Agresso detailing the level of expenditure in the Motor Tax Office. It includes payroll costs, overhead allocations, refunds and operational costs. This allows management to monitor budget adherence during the year.

#### **Key Document 4: NVDF Reports**

Reports are generated daily, monthly and annually detailing the transactions and values for the Motor Tax Office.

**Key Document 5: Annual Certificate**

An annual report is made to the Department of Transport, this report details the gross and net turnover for the Motor Tax Office in that year.

**Key Document 6: Motor Tax Procedure Manual**

Manual of all procedures for office staff in the processing of motor tax transactions. It details all classes of tax and required documentation along with security protocols.

**Key Document 7: Annual Motor Tax Audit**

An annual Audit of the financial and stock records for Kilkenny County Council is undertaken by the Local Government Auditor.

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**Section B - Step 4: Data Audit**

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The following section details the data audit that was carried out for the operation of Kilkenny County Council's Motor Tax Office. It evaluates whether appropriate data is available for the future evaluation of the Programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Financial Reports	To ensure adherence with budget	Yes
Monthly and Annual Returns to the Department	To ensure that all income is remitted to the Department as required	Yes
Weekly Detailed Statistics	Monitoring of workforce productivity	Yes
Reports, including end of year reports from NVDF	Used for balancing and to ensure stock inventory is correct at year end	Yes

**Data Availability and Proposed Next Steps**

The necessary data is available to evaluate the operation of Kilkenny County Council Motor Tax Office. The availability of monthly detailed statistics allows management to ensure optimal operation of the Motor Tax Office.

Agresso (Financial Management System) gives management up to date financial information to allow for ongoing budget monitoring and to ensure adherence to the Annual Budget. The end of year reports from the NVDF system gives detail of the stock inventory at year end,

this report is checked against remaining stock for accuracy.

Kilkenny's Motor Tax Office is part of the Directorate of Finance, Information Technology, Procurement, Facilities Management, Procurement & Special Projects.

It was noted by Internal Audit in its inventory checks at year end in 2021 & 2022 that some items were appearing on the NVDF end of year report that were not in stock. These are system anomalies and the Authorised Officer has advised the Department on numerous occasions of this issue and requested a solution.

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### **Section B - Step 5: Key Evaluation Questions**

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The following section looks at the key evaluation questions for the operation of Kilkenny County Council Motor Tax Office 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)**

The operation of the Motor Tax Office broadly complies with the standards set out in The Public Spending Code.

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

The necessary data is available to allow for a full evaluation if required.

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

Kilkenny County Council should follow up with the Department of Transport, Tourism and Sport to rectify the IT system anomalies in the NVDF end of year reports and ensure that the solution to rectify the issues is successful. The equipment and printers used in the Motor Tax Office which are supplied by the Department are old and regularly malfunction, consideration should be given by the Department to updating the equipment to ensure business continuity.

It is also noted that the Local Government Auditor details recommendations following his annual audit on the financial and stock records for Kilkenny County Council. Kilkenny County Council should continue to implement any recommendations made by the Local Government Auditor.

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### **Section: In-Depth Check Summary**

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The following section presents a summary of the findings of this In-Depth Check on the operation of the Motor Tax Office in Kilkenny County Council.

#### **Summary of In-Depth Check**

Overall, I find the operation of the Motor Tax Office in Kilkenny County Council complies with the broad principles of the Public Spending Code.

The Motor Tax Office allows the general public to access Motor Tax Services in person or by submitting applications by post. It allows for services to be provided that are currently not available online.