

Quality Assurance Report for 2018

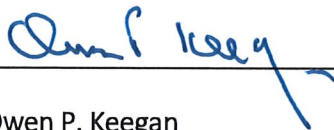
Dublin City Council

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

May 2019

Certification

This Quality Assurance Report reflects Dublin City Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibilities.



Owen P. Keegan

Chief Executive

Dublin City Council

30th May 2019

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1.0 Introduction

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

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

The Guidance Note issued to the Local Government Sector by the Finance Committee of the County and City Management Association has been used to complete the QA process in Dublin City Council.

The Quality Assurance process consists of 5 steps;

- **Step 1** – Drawing up the inventories of projects/programmes at different stages of the Project Life Cycle that have a total project cost in excess of €500,000. The three sections of the inventory are expenditure being considered, expenditure being incurred and expenditure recently ended.
- **Step 2** – Publish summary information on the City Council's web-site of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
- **Step 3** - Completion of the 7 checklists contained in the Public Spending Code in respect of expenditure at the different stages. One of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** – A more in-depth check of a small number of projects / programmes based on criteria established within the Public Spending Code.
- **Step 5** – Completion of a report for the National Oversight and Audit Commission (NOAC) which will be generated through compliance with steps 1 to 4 and to be submitted by the end of May in respect of the previous year.

2.0 Expenditure analysis

2.1 Project/Programme Inventory

The Project Inventory sets out the list of all projects with activity in 2018 and which have a total project life cost of €500,000 or more. As specified in the *PSC QA Requirements Guidance Note for the Public Sector*, capital projects which have been listed in previous PSC reports in the Expenditure Being Incurred category remain in this category year on year until the project is complete. The inventory is broken down into capital and current expenditure and consists of three categories:

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

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

The complete inventory is contained in **Appendix 1**.

The Inventory contains 303 projects across the three categories and comprises of a total value of €3,027,396,554. The inventory was compiled using the format recommended in the guidance note from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2018 in respect of the current expenditure and a list of relevant capital projects/programmes extracted from the Council's Financial Management System, with information verified by project owners, for capital expenditure.

Summary of Project Inventory 2018

Number of Projects by Category

	Current Expenditure	Capital Expenditure Being Incurred and Recently Ended	Capital Expenditure being considered			Total
			€0.5-€5m	€5m-€20m	€20m plus	
No. of Projects			36	2	4	42
Expenditure Being Considered						
Expenditure Being Incurred	56	167				223
Expenditure Recently Ended		38				38
Total	56	205	36	2	4	303

Projects by Cost

	Current Expenditure	Capital Expenditure Being Incurred and Recently Ended	Capital Expenditure being considered			Total
			€0.5m-€5m	€5m-€20m	Over €20m	
Projects						
Expenditure Being Considered			64,153,452	29,000,000	229,502,289	322,655,741
Expenditure Being Incurred	916,106,000	1,553,051,349				2,469,157,349
Expenditure Recently Ended		235,583,464				235,583,464
Total	916,106,000	1,788,634,813	64,153,452	29,000,000	229,502,289	3,027,396,554

2.2 Summary of Procurements in excess of €10m

In compliance with Step 2 of the QA process, there were 2 procurements in excess of €10m which relate to projects which are included on the Inventory for 2018.

There were two procurements already listed that have been updated to reflect transactions in 2018.

3.0 Assessment of Compliance

3.1 Checklists and Findings

Step 3 of the Quality Assurance process involved the compilation of a number of checklists, seven in total.

Checklist 1: General Obligations not specific to individual projects.

Checklist 2: Capital Projects under consideration.

Checklist 3: Current Expenditure under consideration.

Checklist 4: Capital Expenditure incurring expenditure

Checklist 5: Current Expenditure programmes incurring expenditure

Checklist 6: Capital Expenditure recently ended.

Checklist 7: Current Expenditure recently ended.

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

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

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

Checklist 1 indicates a high level of compliance with the PSC in terms of provision and development of appropriate guidelines and awareness in the organisation, with the addition of the establishment of a corporate governance structure for capital project expenditure and a Project Manager Network.

In relation to capital expenditure, **Checklist 2** shows a good level of compliance with the code and identifies areas of improvement in terms of establishing and gathering information on performance indicators. It is expected that improvement will continue through the Corporate Project Support Office and will lead to broad compliance with the code regarding performance indicators. **Checklists 4 and 6** show a satisfactory level of compliance. Improvements are still required regarding post projects reviews and these are being addressed through the corporate governance structure for capital projects, revised guidelines and the Corporate Project Support Office and related Project Manager Network.

3.2 In-depth Check

The PSC – QA requirements state that the value of projects selected for in-depth review each year should be at least 1% of the total value of revenue and 5% of the total capital value on the project inventory and can be achieved over a 3 year period. It also states that over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The Internal Audit Unit addressed these requirements for 2018 by conducting an in-depth check into two capital projects and one area of revenue expenditure.

- Lighting Infrastructure Upgrade Project Capital
- Appraisal & Planning Stages of the North City Operational Depot Capital
- On-Going Management of Revenue spend in Relation to Road Maintenance and Improvement Revenue

Lighting Infrastructure Upgrade Project is a project at the *incurring* stage. The project has a budgeted capital spend of €55.394m.

North City Operational Depot is a project at the *incurring* stage and has a budgeted capital spend of €54.027m.

The on-going Management of Revenue Spend in relation to Road Maintenance and Improvement is current or revenue expenditure with a total budgeted direct cost of €39.81m in 2018. Service Support Costs were excluded as they are not directly controllable by Roads Maintenance. The Inventory amounts for B03 and B04 are actual expenditure figures inclusive of service support costs.

The overall objective of the audits was to ascertain if the management of the spending was in compliance with the Public Spending Code (PSC). Formal reports on the in-depth reviews have been completed and submitted to the Chief Executive.

The overall finding for the **Lighting Infrastructure Upgrade Project** is that work carried out to date for the Appraisal and Planning/Design Stages of the project complies with the requirements of the Public Spending Code, for the areas examined and the rating of **Strong** was given. No recommendations were made.

The overall finding for the **North City Operational Depot** is that the Appraisal and Planning stages addressed the requirements of the Public Spending Code, for the areas examined and the rating of **Satisfactory** was given. Eight recommendations were made in relation to

- Explanations in Multi Criteria Analyses of weightings and award of marks to criteria.
- Inclusion of individual costs and benefits in Project appraisal calculations.
- Equal treatment of Relevant Costs and Benefits.
- Significant costs or benefits resulting from projects to be quantified as a material component of the CBA NPV calculations. Explanation to be provided for non-quantification.

- Capture of operating depot costs.
- An overall project appraisal should be carried out for Projects with multiple components.
- Corporate Project Support Office to communicate project appraisal procedures required by PSC to Project Managers and update Governance Procedures accordingly.

The overall finding for the *On-Going Management of Revenue spend in Relation to Road Maintenance and Improvement* was that the management of the spend examined on this contract complies with the PSC for the areas examined. The rating of **Satisfactory** was given. Four recommendations were made in relation to

- Retention of correspondence with procurement file,
- Completion and retention of Article 84 Reports or Tender Summary Reports, as appropriate, on procurement files
- Issue of Certificates of Substantial Completion on all future Roads Maintenance Contracts.
- Regular Review and update of Procedures Manual for Contracts under Framework Agreements for Roads Maintenance.

4.0 Addressing Quality Assurance Issues

Formal Capital Project Governance procedures were implemented in Dublin City Council in 2017. A capital project governance structure is now in place where a Corporate Project Governance Board supported by a Corporate Project Support Office provide oversight of capital projects across the organisation. Improved capital project approval and monitoring processes are in place.

The Corporate Project Support Office provides support and guidance for capital projects and encourages compliance with the PSC.

The recommendations of the In-depth Checks will be incorporated into the Project Governance Guidelines within the City Council.

A training programme was delivered to Project Managers across the organisation in 2018 which included training on the new governance procedures and compliance with the PSC. With the establishment of the “Project Manager Network” continued emphasis will be placed on the PSC and on capital project governance.

5.0 Conclusion

The City Council has completed the necessary steps in the QA process and has prepared the required Inventory showing all relevant expenditure. There are 2 new procurements in excess of €10m requiring publishing for 2018.

The PSC QA Report for 2017 has been published on the website.

The PSC QA Report for 2018 will also be published on the website in due course. The checklists and in-depth checks have demonstrated a good level of compliance with the Public Spending Code, with no major issues or concerns being highlighted through the process. Areas for improvement identified in this report will be incorporated into the project governance within the organisation and progress monitored so as to ensure a continued high compliance with the PSC within the City Council.

Appendix 1: Project / Programme Inventory

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital			> €0.5m			> €0.5m			
		Capital Grant Schemes > €0.5m	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Council		€0.5 - €5m	€5 - €20m	€20m plus							
Housing & Building											
Avila Park Community Centre			€515,000.00								
Purchase of Fire Appliances			€850,000.00								
Ratoath Avenue - Novas (CAS)			€970,000.00								
St. Oliver's Day House Upgrade			€980,000.00								
Ballyfermot Village Environmental Improvement Scheme			€1,000,000.00								
Refurbishment of Nutgrove Fire Station			€1,100,000.00								
Grove Lane			€1,250,000.00								
Matt Talbot Street Housing Development			€1,500,000.00								
Dunnes Street Housing Development			€1,500,000.00								
Bolton Street - Novas (CAS)			€1,610,000.00								
New Street Peter McVerry Trust (CAS)			€1,707,266.00								
Cappagh Road & Wellmount Avenue			€2,000,000.00								
Cara Park Community Centre - 8 house build			€2,500,000.00							Has been reduced from 8 to 6 house build to comply with new building regulations	
St Margarets Park Day House Upgrade			€2,566,096.00								
Kilmainham Cross - Novas (CAS)			€2,600,000.00								
Townsend Street Peter McVerry Trust			€2,613,924.00								
CAS Shaw Street Peter McVerry Trust			€2,959,514.00								
Newmarket Square Environmental Improvement Scheme			€4,370,000.00								
St Michaels Estate Regeneration				€14,000,000.00							
Calls for Proposals Acquisitions 2018-20 (CAS)				€15,000,000.00							
CAS 25-26 Ushers Island Dublin Simon					€23,502,289.00						
Dominic Street East Side Regeneration					€24,000,000.00					future provisional medium term development	
Dolphin House Phase 2					€32,000,000.00						
Phase 2 Volumetric (629 Units *250k per unit)					€150,000,000.00					provisional allowance in the 2018-20 Budget to indicate the future Rapid developments which were at an early stage without any specific sites being listed. As sites are identified and as costs begin to accrue new centres are opened for each individual development	
Feasibility of Land for Development - Travellers						€500,000.00					
Naas Road - 3 house site						€650,000.00					
Tara Lawns						€700,000.00					
Basin Street Flats Refurbishment						€750,000.00					
Cambridge Road						€900,000.00					
St Josephs Day House Upgrade						€980,000.00					
Special Needs Adapted Traveller Accommodation						€1,100,000.00					
Peter McVerry Trust - St Agathas						€1,170,000.00					
Franshaw House - Acquisition						€1,180,000.00					
Woodbank Drive						€1,275,000.00					
Ballyfermot Civic Investment Programme also known as Ballyfermot Community Civic Centre Upgrade						€1,300,000.00					
77a St. Stephen's Green						€1,500,000.00					
Tuath - Gallery Quay						€1,530,000.00					
Broome Lodge Cluid						€1,785,899.00					
Abberley Court Hotel						€1,960,000.00					
St Bricins Park						€2,000,000.00					
Martanna House						€2,032,296.00					
7 Ellis Quay - emergency accommodation						€2,156,638.00					
Energy Efficiency Upgrade Project Ballymun						€2,290,000.00					
CAS CALLS TOWNSEND STREET 2017						€2,613,924.00					
The Royal Hospital Donnybrook VHA: Nos 15-30 Beech Hill Terrace						€2,821,705.00					
Library Square Ringsend						€2,900,000.00					
Aisling House, St. Lawrences Road, Clontarf						€2,978,800.00					

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital				> €0.5m			> €0.5m			
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Council		€0.5 - €5m	€5 - €20m	€20m plus								
Housing & Building												
St Dominics Redevelopment								€3,100,000.00				
Belcamp Site B								€3,200,000.00				This was categorised as incurring expenditure in 2017 inventory. Previous plans are not proceeding due to cost of infrastructural site constraints. Potential use of site to be re-examined.
Construction Greendale Community Centre								€3,227,177.00				
Little Britain Street - emergency accommodation								€3,358,721.00				
Rafters Lane - Walk								€3,359,362.00				
Rathvilly Park / Virginia Park								€3,520,000.00				
Francis Street Environmental Improvement Scheme								€3,603,000.00				
CV Ballybough Road 2-6								€3,750,000.00				
Ayrefield / Sladmore								€3,750,000.00				
St Marys Pilot								€5,200,000.00				This project is now part of project "Dorset Street Project"
Ellis Court - Tuath								€5,304,362.00				
Moss Street 33-34 Cooperative Housing Ireland								€5,500,000.00				no longer an approved housing body project.
Kerdiffstown Emergency Accommodation								€6,500,000.00				
Kilmore Road								€8,200,000.00				Listed as "expenditure being incurred" on 2017 inventory. This was considered for inclusion in early bundles for "rapid" developments. It is not included in the current bundles hence it is currently "being considered".
Redevelopment Labre Park								€8,695,622.00				
Boiler Replacement Programme								€9,000,000.00				
Mellowes Road Emergency Accommodation								€9,850,000.00				
CAS (Housing Agency Acquisitions) for Peter McVerry Trust)								€10,000,000.00				
North King Street								€10,700,000.00				
Redevelopment of Buttercup Park								€10,800,000.00				
NEIC Arts Centre James Joyce Street/ Foley Street								€11,831,770.00				
Bunratty Road								€12,000,000.00				
Infirmary Road / Montpelier Hill								€12,000,000.00				
Constitution Hill Refurb Scheme								€12,000,000.00				
Rutland Street School								€12,800,000.00				
Elmdale - Cherry Orchard								€13,950,000.00				
CAS - Calls for Proposals 2016- Acquisitions								€15,000,000.00				
CAS CALLS FOR ACQUISITIONS 2017								€15,000,000.00				
Dorset Street Refurb Scheme								€16,000,000.00				Project "St Mary's Pilot" listed on 2017 inventory is now part of this project
Energy Efficiency Works								€17,400,000.00				
Cork Street/Chamber Street Housing Development								€19,443,555.00				
Bonham Street Housing Development								€19,443,555.00				
Springvale Chapelzod Housing Development								€19,443,555.00				
Cornamona (Cornamona Court Redevelopment)								€22,137,500.00				
O'Devaney Gardens Phase 1(A)								€23,720,000.00				
CV - Croke Villas Redevelopment								€25,684,847.00				
Dolphin House Phase 1								€26,500,000.00				
Cromcastle Housing Development								€27,500,000.00				
St Teresas Gardens Redevelopment (Procurement of)								€34,500,000.00				
Lower Dominic Street								€43,000,000.00				
Priory Hall Security and Miscellaneous Charges								€48,000,000.00				
O'Devaney Gardens HLI								€81,000,000.00				
Oscar Traynor HLI								€116,400,000.00				
St. Michael's Estate Regeneration HLI								€140,000,000.00				
Lynams Hotel											€500,000.00	
Kylemore Grove Rebuilds											€501,840.00	
Cromcastle Court Staircase Replacements											€600,000.00	

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital				> €0.5m			> €0.5m			
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Council		€0.5 - €5m	€5 - €20m	€20m plus								
Housing & Building												
Metro Ballymun											€1,000,000.00	project did not go ahead, cancelled
Pigeon House Road											€1,250,000.00	On 2017 inventory as being considered. Project not viable, it never started
Cluid - Dunmanus											€1,406,697.00	duplication with project "Broom Lodge Cluid"
12-14 Carmens Hall - emergency accommodation											€1,450,647.00	
NEIC Task Force - North East Inner City Initiative											€1,545,000.00	This has now moved over to Revenue and the Capital Cost Centre will no longer be used for this project
Gardiner Street (The Glen, the Athello, The Maple - 3 buildings , 1 project)											€2,000,000.00	project did not go ahead, cancelled
Fishamble Street											€2,088,000.00	Not going ahead - funding not approved by DoHPLG
Clonard Road											€3,300,000.00	
Belcamp Site C (Belcamp Green /Belcamp Crescent)											€4,235,000.00	Site not currently developable
Greendale Parade											€4,385,000.00	
Coleraine Street Depot Family Hub											€6,201,650.00	Project is no longer progressing
Longfield Hotel 9/10 Lower Fitzwilliam St											€6,800,000.00	
O'Devaney Gardens Regeneration											€16,200,000.00	Duplication. This was listed as "incurring expenditure" on 2017 inventory. It is being moved to "recently ended" as it is the same project as "O'Devaney Gardens Phase 1A" on Capital Programme 18-20 which is listed earlier.
Dolphin House Feasibility Study											€19,500,000.00	See Dolphin House phase 1 (100 units)
Future Sites (70 Units)											€23,350,000.00	This was 2017 budget Listed on 2017 inventory as "expenditure being considered". 2018 budgets are listed separately.
Future Sites (Per Pilar 1 Action plan)											€110,000,000.00	This was 2017 budget Listed on 2017 inventory as "expenditure being considered". 2018 budgets are listed separately.
A01 Maintenance / Improvement of LA Housing Units						€70,485,000.00						
A02 Housing Assessment, Allocations and Transfers						€7,071,000.00						
A03 Housing Rent and Tenant Purchase Admin						€8,491,000.00						
A04 Housing Community Development Support						€23,141,000.00						
A05 Administration of Homeless Service						€144,989,000.00						
A06 Support to Housing Capital Programme						€24,666,000.00						
A07 RAS Programme						€38,006,000.00						
A08 Housing Loans						€12,024,000.00						
A09 Housing Grant						€12,196,000.00						
A12 HAP Programme						€15,481,000.00						
Road Transportation and Safety												
HGV Software Upgrade			€500,000.00									project on hold
Mary Street Improvements			€900,000.00									
Hanover Street East			€1,000,000.00									
Overhead Network Upgrade (New)			€1,350,000.00									project temporarily on hold
Castleforbes Street			€1,875,000.00									
Liffey Boardwalk Upgrade			€2,278,500.00									
Tom Clarke Bridge Upgrade			€2,500,000.00									project on hold
South Campshires Cycleway								€500,000.00				
Fibre Optic Garda HQ Link								€500,000.00				
Traffic Management Weather System for DCC								€500,000.00				Listed on 2017 inventory as incurring expenditure. Project is currently being considered. It is on hold
Docklands Pedestrian & Cyclist Bridge - North Wall Quay								€675,000.00				
Hole in the Wall Roundabout Junction Improvements								€700,000.00				
Clarendon Row								€715,000.00				
AVL Bus Priority Project								€750,000.00				
City Centre High Density Cycle Parking								€754,911.00				
Be Good Project								€906,121.00				
Castle Street								€1,000,000.00				
Bus Lanes North & South Quays								€1,000,000.00				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
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		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Council		€0.5 - €5m	€5 - €20m	€20m plus								
Road Transportation and Safety												
Velo City							€1,432,055.00					
Junction of Balbutcher Lane & Poppintree Lane West (Balbutcher Lane Junction Reconfiguration)							€1,534,760.00					
Fitzwilliam Street Cycle Route							€1,800,000.00					
Cycle Parking							€1,960,307.00					
Blackhorse Avenue Sect 2 Road Improvement Scheme							€2,000,000.00					
Luas Associated Works							€2,000,000.00					
Fibre Optic Network Project							€2,076,497.00					
Grafton Street Works Harry Street / Balfe Street (Chatham Street/Harry Street)							€2,200,000.00					
Clarendon Street							€2,600,000.00					
Belmayne Street & Balmayne Avenue Scheme							€3,000,000.00					
Liffey Street Improvements							€3,172,345.00					
River Dodder Greenway Herbert Park to Donnybrook							€3,331,267.00					
Point Junction Improvement Scheme							€3,467,757.00					
Duke Street, South Anne Street							€4,000,000.00					
LED Improvement Scheme							€4,000,000.00					
The Broadstone Plaza							€4,100,000.00					
Transport Asset Management System (TAMS)							€4,283,973.00					
DDC13/0014 Royal Canal Greenway Phase 4 Phibsborough to Ashtown							€4,500,000.00					
Ballymun Sillogue Infrastructure							€4,958,800.00					
Junction Changes due to City Centre Proposals							€5,000,000.00					
Heuston to Chapelizod Greenway Cycle Route							€5,500,000.00				Project was listed as incurring expenditure on 2017 inventory. Project is on hold	
S2S Cycle/Walkway Scheme Bull Island to Causeway Road							€6,600,000.00					
Royal Canal North Strand to Phibsborough Road							€6,750,000.00					
Royal Canal Premium Cycle Route Phase 2 Sheriff Street to North							€7,688,675.00					
College Green Plaza							€10,000,000.00					
Clontarf to City Centre Cycle Scheme Fairview to Amiens Street							€12,834,467.00					
East Link Upgrade (now changed to Point Pedestrian and Cycle Bridge)							€13,000,000.00					
Real Time Passenger Information System							€13,207,070.00					
Forbes Street Pedestrian Bridge and Cycle Bridge (now named Bloodstone Bridge due to change in location)							€17,000,000.00					
Sandford (Clonskeagh) to City Centre Cycle Route							€17,579,400.00					
Grand Canal Blackhorse to Portobello							€18,000,000.00				Project was listed as incurring expenditure on 2017 inventory. Project is on hold.	
Dodder Cyclist and Pedestrian Improvements							€23,498,855.00					
Dodder Bridge							€31,500,000.00					
Liffey Cycle Route							€33,641,171.00					
Lighting Infrastructure Upgrade Project							€55,394,030.00					
Fibre Optic & Transmission Equipment Works for Luas Cross City										€1,064,902.00		
Traffic Control Room Upgrade										€2,000,000.00		
New North -South Road Between Blocks 9 & 10 North Docklands										€2,500,000.00		
Chapelizod Bypass Bus Lane Widening										€2,500,000.00		
B03 Regional Road - Improvement and Maintenance							€8,950,000.00					
B04 Local Road - Improvement and Maintenance							€34,867,000.00					
B05 Public Lighting							€9,646,000.00					
B06 Traffic Management Improvement							€29,374,000.00					
B08 Road Safety Promotion / Education							€3,739,000.00					
B09 Road Parking							€13,245,000.00					

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
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		Capital Grant Schemes > €0.5m	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m	€20m plus							
Dublin City Council											
Council											
Road Transportation and Safety											
B10 Support to Roads Capital Programme					€4,229,000.00						
B11 Agency and Recoupable Services					€4,136,000.00						
Water Services											
Grand Canal Basin Amenity & Water Quality Project			€750,000.00								
South Campshires SDZ Project Sir John Rogersons Quay			€1,100,000.00								
Surface Water Network Improvement Work			€3,000,000.00								
Sandymount Flood Defences Phase 1 and 2						€600,000.00					
Dublin Flood Forecasting & Flood Warning System						€1,300,386.00					
Flood Alleviation Fleet						€2,000,000.00					
Culvert Improvement Works - Screen Upgrade Works						€2,183,255.00					
Implementing Flood Resilient City Outcome						€2,443,806.00					
Campshires Flood Protection Project						€2,500,000.00					
Poddle Flood Alleviation						€3,000,000.00					
North Campshires Flood Defence Future Climate Change						€3,000,000.00					
Water Framework Directive Office						€3,000,000.00					
Flooding Emergency Works & Flood Defence Repairs						€3,460,000.00					
River Wad Study and Construction Works						€4,000,000.00					
Clontarf Flood Relief						€4,036,000.00					
S2S Phase 2 Surface Water						€5,000,000.00					
S2S Phase 1 Sutton to Liffey						€7,000,000.00					
Dodder Flood Works						€9,400,000.00					
Dodder Flood Risk Management									€1,150,000.00		
Culvert Improvement Works - Camac Culvert Collapse Future Works									€3,400,000.00		
C01 Water Supply					€29,569,000.00						
C02 Waste Water Treatment					€11,894,000.00						
C07 Agency and Recoupable Services					€3,600,000.00						
C08 Local Authority Water and Sanitary Services					€11,263,000.00						
Development Management											
Ballymun Civic Centre Remedial / Maintenance			€600,000.00								
Ballymun Civic Centre Reconfiguration Works						€650,000.00					
Wayfinding Scheme New Phase 2016						€731,201.00					
Demolition of Ballymun Shopping Centre						€2,900,000.00					
Iveagh Market (20-27 Francis Street)						€5,000,000.00					
Market Refurbishment Project Phase 2						€6,100,000.00					
Docklands Fibre Ducting						€7,733,260.00					
Ballymun Shopping Centre						€11,050,000.00					
Docklands Office Remedial Works / George's Dock Facility						€12,000,000.00					
Docklands Public Realm						€12,338,000.00					
Active Land Management Fund						€15,000,000.00					
Bike Scheme Expansion Phase 3									€1,200,000.00		
St Lukes Church The Coombe									€1,585,972.00		
Henrietta Street 1916									€5,265,127.00		
D01 Forward Planning					€6,120,000.00						
D02 Development Management					€7,551,000.00						
D03 Enforcement					€2,188,000.00						
D04 Industrial and Commercial Facilities					€11,477,000.00						

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital		> €0.5m			> €0.5m			
			Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m	€20m plus							
Dublin City Council											
Council											
Development Management											
D05 Tourism Development and Promotion					€2,294,000.00						
D06 Community and Enterprise Function					€9,229,000.00						
D08 Building Control					€1,699,000.00						
D09 Economic Development and Promotion					€6,434,000.00						
D11 Heritage and Conservation Services					€2,355,000.00						
Environmental Services											
District Heating Project Phase 2							€930,362.00				listed as incurring expenditure on 2017 inventory. It is currently being considered
Purchase of Fleet							€1,202,000.00				
Waste to Energy Project Construction & Commissioning Phase							€4,397,885.00				
Purchase of Solar Compactor Bins									€500,000.00		
Purchase of Compact Sweepers									€1,737,990.00		
E01 Landfill Operation and Aftercare					€2,826,000.00						
E02 Recovery and Recycling Facilities Operations					€4,602,000.00						
E04 Provision of Waste Collection Services					€1,311,000.00						
E05 Litter Management					€4,442,000.00						
E06 Street Cleaning					€41,140,000.00						
E07 Waste Regulations, Monitoring and Enforcement					€5,673,000.00						
E08 Waste Management Planning					€1,511,000.00						
E10 Safety of Structures and Places					€3,516,000.00						
E11 Operation of Fire Service					€126,819,000.00						
E12 Fire Prevention					€2,992,000.00						
E13 Water Quality, Air and Noise Pollution					€920,000.00						
E14 Agency and Recoupable Services					€1,255,000.00						
Recreation and Amenity											
Ballyfermot Leisure Centre - Gym Extension			€614,200.00								
Finglas Library			€2,093,952.00								
Clongriffin Library aka North Fringe Library			€2,500,000.00								
Crumlin/Drimnagh (new development)			€2,500,000.00								
Terenure Library Redevelopment			€4,000,000.00								
Ballyfermot Leisure Centre - New Pitch							€500,000.00				
REIMAGING Dublin One							€500,000.00				Housing Department project
Fairview Park Tearooms							€600,000.00				
Bull Island							€729,212.00				
Chocolate Park Docklands (Renamed Benson Street Park)							€900,000.00				
St. James's Graveyard							€1,000,000.00				HOUSING DEPT
Grafton St and Environs							€1,000,000.00				Housing Department project
Merrion Square Conservation Plan							€1,204,069.00				
Mountjoy Square Conservation Plan							€1,300,000.00				
Bushy Park Tea Rooms							€1,458,170.00				the project proceeding to the next stage has been deferred to run concurrently with another project to improve efficiency of delivery.
Parnell Square Cultural Quarter							€1,777,957.00				
Bridgefoot Street Park							€1,843,710.00				
Refurbishment of Wolfe Tone Park							€1,872,712.00				
Le Fanu Park Playground							€1,880,450.00				
Temple Bar Square							€2,346,355.00				
Coolock Library							€2,356,904.00				
Merrion Square Tearooms							€2,600,000.00				
Hugh Lane Gallery							€3,422,743.00				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital				> €0.5m			> €0.5m			
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m	€20m plus								
Dublin City Council												
Council												
Recreation and Amenity												
Kevin Street Library Refurbishment								€3,739,446.00				
Liffey Vale, Liffey Valley Park								€5,000,000.00				
UNESCO - Dublin Bay Discovery Centre								€13,961,255.00				
Development of Dalymount Park								€20,000,000.00				
Public Realm										€400,000.00		This project was listed on 2017 inventory as being considered value €800k. It is on 2018-20 Capital Programme value €400k which is below the €500k threshold for inclusion on the inventory.
Kilbarrack All Weather Pitch										€624,260.00		
Brickfield All Weather Pitch										€780,056.00		
Bluebell All Weather Pitch										€800,000.00		
Christchurch - Redevelopment of Grounds										€807,316.00		
Poppintree Park Pavillion										€854,007.00		
Blind Quay										€1,000,000.00		Approval was not given by Corporate Project Governance Board to proceed with this project
Libraries RFID Project										€1,100,000.00		
F01 Leisure Facilities Operations						€11,693,000.00						
F02 Operation of Library and Archive Service						€25,772,000.00						
F03 Outdoor Leisure Areas Operations						€24,067,000.00						
F04 Community, Sport and Recreational Development						€18,322,000.00						
F05 Operation of Arts Programme						€15,128,000.00						
Agriculture, Education, Health and Welfare												
G04 Veterinary Service						€754,000.00						
G05 Education Support Services						€1,151,000.00						
[Insert other category/s if required]												
Miscellaneous Services												
Records Centre		€2,000,000.00										
GDPR Security		€2,000,000.00										
Smart Cities Project								€1,500,000.00				
IS Infrastructure Project								€4,310,000.00				
Core Implementation								€6,205,000.00				
Design & Construction of a North City Operations Depot Ballymun								€54,027,462.00				
H03 Administration of Rates						€30,438,000.00						
H04 Franchise Costs						€642,000.00						
H07 Operation of Markets and Casual Trading						€1,201,000.00						
H09 Local Representation / Civic Leadership						€5,633,000.00						
H10 Motor Taxation						€5,770,000.00						
H11 Agency and Recoupable Services						€8,119,000.00						

Appendix 2: Completed Checklists

Dublin City Council

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Governance Guidelines have been produced and are available to all staff on DCC intranet
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	2	
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	New DCC Governance procedures have been in place since 2017. A key part of these procedures is the carrying out of post project reviews at the completion of projects.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been	n/a	9 post project reviews were carried out for projects in 2018 in line with

issued promptly to the relevant stakeholders / published in a timely manner?		the DCC Governance procedures. These projects were less than €20 million in value and do not meet the criteria requiring publishing of project reviews.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	A DCC Project Manager Network is in place since 2018. This facilitates communication between the Corporate Project Governance Board, the Corporate Project Support Office and Project Managers corporately. One of the key functions of the network is the communication of lessons learned and identification of areas of improvement.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	n/a	

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	3	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Further work is being advised in this area

2.14 Have steps been put in place to gather performance indicator data?	2	Ongoing through the CPSO
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Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	Irish Water have completed an economic appraisal for the Dublin Region Leakage Reduction Programme
3.6 Did the business case include a section on piloting?		
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?		
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?		
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	
3.13 If outsourcing was involved were procurement rules complied with?	3	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing	3	

current expenditure programme which will allow for a robust evaluation at a later date?		
3.15 Have steps been put in place to gather performance indicator data?	3	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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?	3	

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	<ul style="list-style-type: none"> • Annual Statutory Budget process • Corporate plan • Service plans • PMDS / Team Development Plans • Risk Management • SLA Agreements/Annual service plans which include KPI's
5.2 Are outputs well defined?	3	<ul style="list-style-type: none"> • National KPI's • Dublin City Council KPI's • Team Development plans(TDP) & Personal Development plans (PDP) targets • SLA Targets
5.3 Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> • Quarterly budget monitoring and reporting • Quarterly reporting to DHPCLG on Payroll, Borrowings, Capital & Revenue Income and Expenditure, Debtors and GGB • Strategic Policy and Area Committees reporting • Half yearly review of TDP and PDP/Monthly Monitoring • Annual Report • KPI's • Department Statistical Returns • Regional Steering Group • LGMA
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	<ul style="list-style-type: none"> • Procurement monitoring • Shared services review • Internal and External auditors • Quarterly budget reporting • Planned services / function reviews • Monthly meetings
5.5 Are outcomes well defined?	3	<ul style="list-style-type: none"> • Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans • Annual plans
5.6 Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> • Annual Report • Annual Budgets • Quarterly Budget Monitoring

		<ul style="list-style-type: none"> • SPC reporting • Audit Committee
5.7 Are unit costings compiled for performance monitoring?	2	<ul style="list-style-type: none"> • Budget Monitoring • KPI's • Unit Costing where appropriate
5.8 Are other data compiled to monitor performance?	3	<ul style="list-style-type: none"> • TDP/PDP • VFM • All relevant matrix and reviewed
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	<ul style="list-style-type: none"> • Combination of all above • Formal reviews of some of DCC Departments / functions • Reports and Team Meetings
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	3	<ul style="list-style-type: none"> • External review is part of sectoral efficiency programme • European evaluation

¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	9 post project reviews were carried out for projects in 2018 in line with the DCC Governance Procedures
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Lessons learned are noted in Post Project Reviews. Further work is required in the development of post project reviews.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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

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

Notes:

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

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

- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.