



# Comhairle Cathrach Chorcaí Cork City Council

## Quality Assurance Report

**2022**

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

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

31 May 2023

Dear Sir / Madam,

**Re: Certification of Public Spending Code, Quality Assurance Report for Cork City Council 2022**

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

Yours faithfully,

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Ann Doherty, Chief Executive  
Cork City Council

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## 1. Introduction

Cork City Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which Cork City Council is meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the State achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

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

This report fulfils the fifth requirement of the QA Process for Cork City Council for 2022.

## 2. Expenditure Analysis

### 2.1 Inventory of Projects/Programmes

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

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

Details of the capital projects and revenue programmes included in the inventory for 2022 are set out in Appendix 1. Expenditure included under the Council's revenue programmes has been included in the same heading format as the 2022 adopted Budget approved by the Elected Members of the Council.

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

### 2.2 Published Summary of Procurements

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

#### **Link to Procurement Publications:**

[procurement-project-details.pdf \(corkcity.ie\)](#)

### 3. Assessment of Compliance

#### 3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high-level checks in Step 3 of the QA process are based on self-assessment by each of the Directorates and Departments within Cork City Council, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

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

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

**Checklist 3:** New Current Expenditure Being Considered

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

**Checklist 5:** Current Expenditure Being Incurred

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

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

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

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

#### 3.2 Main Issues Arising from Checklist Assessment

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

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

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

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

### 3.3 In-Depth Checks

The Council's Internal Audit function carried out the in-depth checks required under Step 4 of the Quality Assurance process. For 2022 review, five projects / programmes were selected, one from a Current Expenditure programme with Expenditure being Incurred and four Capital Projects also under Expenditure Being Incurred on the Project Inventory. Details of the checks are as follows:

In- Depth Checks 2022	€ millions
<b>Revenue Programme – Expenditure being Incurred</b>	
Rental Accommodation Scheme (RAS) Programme	€7.4m
<b>Total Value of Revenue Programme In-depth Reviews</b>	
Total Revenue Programme Inventory 2022	€259.21m
<b>% Reviewed</b>	<b>3%</b>
<b>Capital Project – Expenditure Being Incurred</b>	
Church Road Housing Development	€11.25m
Killeens Housing Development	€15.92m
Dominick Street Housing Development	€3.18m
Glashaboy River Flood Relief Scheme	€19.9m
<b>Total Value of Capital Projects In-depth Reviews</b>	
Total Capital Project Inventory 2022	€326.13m
<b>% Reviewed</b>	<b>15%</b>
<b>2022 Overall Percentage Reviewed</b>	
	<b>9%</b>

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

#### **Current Expenditure Programme - Expenditure being Incurred Programme Selected:**

##### **Rental Accommodation Scheme (RAS) Programme**

For the purpose of the in-depth checks' requirement, Internal Audit chose a sample of one current expenditure programme representing a percentage of 3%. The current expenditure Programme under review is the Rental Accommodation Scheme (RAS) Programme. In 2022, the cost of the Operation of the Rental Accommodation Scheme (RAS) Programme was €7,400,000 (overall programme expenditure was €24m). This Programme was categorised as current expenditure being incurred in the 2022 public spending code quality assurance inventory listing.

The Rental Accommodation Scheme (RAS) Programme is a scheme to cater for the accommodation needs of people who are in receipt of Rent Supplement for more than 18 months and who have long-term housing needs. The scheme is administered by Local Authorities who enter contractual arrangements with accommodation providers to secure the medium to long-term availability of private rented accommodation. RAS provides a more structured, accommodation-based approach to the use of the private rented sector to meet long-term housing need reducing dependence on temporary income support payments.

There are several documents that define the objectives of the Programme, Cork City Council's Annual Service Delivery Plan 2022, Annual Budget 2022, City Council's Corporate Plan to 2024. There is also evidence of planning and monitoring of the RAS Programme expenditure through the Annual Budget 2022, financial management system financial reports and monitoring reports.

The staff responsible for administering the RAS scheme perform a task with many elements, complexities, and difficulties. A great deal of time and effort is directed to dealing with the more qualitative aspects of the scheme, i.e., tenants, landlords.

On completion of the in-depth review of the Cork City Council's Rental Accommodation Scheme (RAS) Programme, Internal Audit has formed the opinion that the financial and administrative procedures offer satisfactory assurance of being in compliance with the public spending code.

### **Capital Expenditure Projects Selected:**

#### **Church Road Housing Development**

The project involves the purchase of land situated at Church Road in the Blackrock area of Cork City and the development of thirty dwelling units with an approved overall budget of €11,253,600. The project is a result of Cork City Council launching a competitive dialogue procedure in June 2021 in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages of the Capital Works Management Framework.

Overall, the capital expenditure project being incurred, Church Road Development Project is well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, in compliance with the Public Spending Code. To ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.

#### **Killeens Housing Development**

The project involves the purchase of land situated in the Killeens area of Cork City and the development of forty-four units with an approved overall budget of €15,917,996. The project is a result of Cork City Council launching a competitive dialogue procedure in June 2021 in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages of the Capital Works Management Framework.

Overall, the capital expenditure project being incurred, Church Road Development Project is well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, in compliance with the Public Spending Code. To ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.



### **Dominick Street Housing Development**

The project involves the purchase of land situated at No. 21 and 22 Dominick Street, Cork, and the development of nine dwelling units, with an approved overall budget of €3,177,288. The project is a result of Cork City Council launching a competitive dialogue procedure in June 2021 in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages of the Capital Works Management Framework.

Overall, the capital expenditure project being incurred, Church Road Development Project is well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, in compliance with the Public Spending Code. To ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.

### **Glashaboy River Flood Relief Scheme**

The Glashaboy River Flood Relief Scheme has the objective of being a technically, socially, environmentally, and economically acceptable alleviation of the risk of flooding to the Glanmire/Sallybrook areas and environs. The estimated construction cost of the scheme is in the region of €20m. The flood relief scheme is funded from within the allocated €1 billion for flood risk management over the period 2018-2027. Provision for the cost of the scheme is included in the Office of Public Works' multi annual capital allocation.

Appropriate appraisal of the scheme was conducted as evidenced by the Environmental Impact Statement addendum and a Cost Benefit Analysis. On-going monitoring and evaluation of the scheme's implementation is met through the comprehensive monthly management reports that are prepared. The main works construction contract is scheduled to commence in July 2023 and to be substantially completed in 32 months. There is strong project management in situ and a system of robust controls in place as the project progresses. The project has been impacted by delays at the appraisal stage because of new procedures introduced as a result of changes in EU legislation, and delays due to the original preferred works contractor requesting their removal from the tender process in 2022.

Overall, the capital expenditure project being incurred, Glashaboy River Flood Relief Scheme is well managed, and it is reasonable to conclude that Cork City Council is in substantial compliance with the Public Spending Code. To ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.

## **4. Next Steps: Quality Assurance Process**

The compilation of both the inventory and checklists for the quality assurance process was a significant co-ordination task in terms of liaising with various sections, departments and directors. This process of

engagement has meant further progress has been made in incorporating the PSC and its requirements and ensuring a consistent level of compliance into all relevant activities throughout Cork City Council and among the relevant staff.

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

Cork City Council will continue knowledge sharing and increasing awareness of the Public Spending Code throughout 2023 with an emphasis of embedding regular post project reviews. With a view to maintaining a strong awareness of the requirements of the Code, the Quality Assurance Report will be circulated at Senior Management level.

## **5. Conclusion**

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

## **Appendix 1**

### **Inventory of Projects and Programmes above €0.5m**

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

<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>							
A01 MAINTENANCE/ IMPROVEMENT OF LA HOUSING	Maintenance of LA housing for Cork City	€ 1,896,200	€ -	€ -	Rolling - Current Exp	€ -	
A05 ADMINISTRATION OF HOMELESS SERVICES	Homeless Services Administration	€ 1,230,400	€ -	€ -	Rolling - Current Exp	€ -	
A07 RAS PROGRAMME	Rental Assistance Scheme Operations	€ 3,479,700	€ -	€ -	Rolling - Current Exp	€ -	
CALF	Capital Assistance leasing	€ -	€ -	€ -	Rolling	€ 1,638,470	
BALLYHOOLY ROAD	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 9,195,900	
COMPETITIVE DIALOGUE 3 - A	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 141,176,872	
COMPETITIVE DIALOGUE 3 - B	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 12,401,250	
COMPETITIVE DIALOGUE 3 - B	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 16,345,141	
FUTURE SOCIAL HOUSING PROGRAMME 2024	Social Housing Programme 2024 to 2025	€ -	€ -	€ -	Under consideration	€ 47,840,000	
MADONNA HOUSE (PHASE 3)	Social Housing Prog - LA	€ -	€ -	€ -	Under consideration	€ 1,001,101	
COMP DIALOGUE LWR JOHN ST, SHAN	Development of 3 housing units	€ -	€ -	€ -	Jun-24	€ 988,182	
FABRIC UPGRADE PROG PHASE 2 18	Fabric Upgrade for Local Authority Housing	€ -	€ -	€ -	Under consideration	€ 584,325	
4 UNITS WYCHERLEY PLACE	Development of 4 Housing Units	€ -	€ -	€ -	Under consideration	€ 1,174,681	
<b>Road Transportation &amp; Safety</b>							
B01 NP ROAD - MAINTENANCE & IMPROVEMENT	Maintenance & Improvement of National Road	€ 1,566,900	€ -	€ -	Rolling - Current Exp	€ -	
B04 LOCAL ROAD - MAIN&IMPROVE	Maintenance & Improvement of Local Road	€ 2,283,900	€ -	€ -	Rolling - Current Exp	€ -	
B05 LOCAL ROAD - PUBLIC LIGHTING	Public Lighting Expenditure	€ 1,717,400	€ -	€ -	Rolling - Current Exp	€ -	
B06 TRAFFIC MANAGEMENT IMPROVEMENT	Traffic Management Expenditure	€ 579,100	€ -	€ -	Rolling - Current Exp	€ -	
B09 CAR PARKING	Car Parking Expenditure	€ 669,100	€ -	€ -	Rolling - Current Exp	€ -	
B10 SUPPORT TO ROADS CAPITAL PROG	Staffing Infrastructure and Overheads for Capital	€ 826,600	€ -	€ -	Rolling - Current Exp	€ -	
SOUTH DOCKLANDS TRANSPORT INFRASTRUCTURE	Docklands Development	€ -	€ -	€ -	Under consideration	€ 1,385,000	
REPAIR OF BRIDGES (Bridges to be selected)	Repair of Bridges	€ -	€ -	€ -	Under consideration	€ 750,000	
WELLINGTON RD CYCLEWAY	Cycle improvements	€ -	€ -	€ -	Under consideration	€ 2,700,000	
CORK CITY NORTHERN TRANSPORT	Improve regional accessibility and connectivity	€ -	€ 348,080	€ -	2024	€ 1,454,807	
TRAMORE V.P. CYCLE/PATH UPGRAD	Resurcaing of carpark and pedestrian	€ -	€ 352,393	€ -	2023	€ 688,230	

**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>Development Management</b>							
D02 DEVELOPMENT MANAGEMENT	Planning and Development Expenditure	€ 730,200	€ -	€ -	Rolling - Current Exp	€ -	
D09 ECONOMIC DEVELOPMENT & PROMOTION	Local Enterprise Office	€ 838,000	€ -	€ -	Rolling - Current Exp	€ -	
CORK CITY DOCKLANDS - URDF2	Urban renewal	€ -	€ -	€ -	Under consideration	€ 36,380,000	
TOWN & VILLAGE RENEWAL	Urban renewal	€ -	€ -	€ -	Under consideration	€ 605,000	
Library site URDF	Urban renewal	€ -	€ -	€ -	Under consideration	€ 21,000,000	
SHANDON ENTERPRISE CENTRE	Upgrade Works	€ -	€ -	€ -	Under consideration	€ 3,600,000	
DOCKLANDS-INFRASTRUCTURE PLAN	Infrastructure Planning				Expected 2025	€ 3,840,000	
DOCKLANDS - ACQUIRE CITY QUAYS	Acquisition of City Quays	€ -	€ -	€ -	Expected 2024	€ 10,170,000	
SHANDON BUTTER EXCHANGE REGEN	Refurbishment, setting up and management	€ -	€ -	€ -	2025	€ 4,800,000	
<b>Environmental Services</b>							
E10 SAFETY OF STRUCTURES & PLACES	Derelict Sites	€ 1,295,900			Rolling - Current Exp		
E11 OPERATION OF FIRE SERVICES	Operation of Fire Brigade Services	€ 1,748,500			Rolling - Current Exp		
<b>Recreation and Amenity</b>							
F02 OPERATION OF LIBRARY & ARCHIVAL SERVICES	Library operations	€ 1,738,300	€ -	€ -	Rolling - Current Exp	€ -	
F03 OUTDOOR LEISURE AREAS OPERATIONS	Parks and Playgrounds	€ 765,500	€ -	€ -	Rolling - Current Exp	€ -	
Nth West Regional Park	Park development	€ -	€ -	€ -	Under consideration	€ 5,500,000	
Glanmire Playground	Playground upgrade	€ -	€ -	€ -	Under consideration	€ 950,000	
Inch Park Development	Park development	€ -	€ -	€ -	Under consideration	€ 750,000	
Nth East Regional Park	Park development	€ -	€ -	€ -	Under consideration	€ 5,000,000	
Bell's Field	Park development	€ -	€ -	€ -	Under consideration	€ 500,000	
NTA FUNDED WALKING/CYCLE PATHS	NTA initiatives	€ -	€ -	€ -	Under consideration	€ 6,000,000	
Mahonys Ave	Park development	€ -	€ -	€ -	Under consideration	€ 2,000,000	
Ennismore Lands	Park development	€ -	€ -	€ -	Under consideration	€ 2,000,000	
Bus Connects + Modal Priority	Transportation	€ -	€ -	€ -	Under consideration	€ 950,000	
Eden Car Park	Park development	€ -	€ -	€ -	Under consideration	€ 500,000	
Blarney Playground	Park development	€ -	€ -	€ -	Under consideration	€ 500,000	
Ballincollig Regional Park	Park development	€ -	€ -	€ -	Under consideration	€ 750,000	
<b>Miscellaneous Services</b>							
H11 AGENCY & RECOUPABLE SERVICES	Energy Costs	€ 1,365,600	€ -	€ -	Rolling - Current Exp	€ -	
<b>Totals</b>		<b>€ 22,731,300</b>	<b>€ 700,473</b>	<b>€ -</b>		<b>€ 345,118,958</b>	



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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>Housing &amp; Building</b>								
A01 MAINT/IMP LA HOUSING UNITS	Repairs and Maintenance of LA Hous	€ 19,265,674	€ -	€ -		€ -	€ -	
A02 HOUSING ASSESS, ALLOC & TRANSFE	Assessment of Housing Needs	€ 1,001,655	€ -	€ -		€ -	€ -	
A03 HOUSING RENT & TENANT PURCHAS	Debt Management & Rent Assessme	€ 1,732,811	€ -	€ -		€ -	€ -	
A04 HOUSING COMM DEVELOP SUPPORT	Housing Estate Management & Supp	€ 6,690,707	€ -	€ -		€ -	€ -	
A05 ADMIN OF HOMELESS SERVICE	Homeless Services Administration	€ 19,827,517	€ -	€ -		€ -	€ -	
A06 SUPPORT TO HOUSING CAPITAL PRO	Mainly relates to loan charges and te	€ 2,808,557	€ -	€ -		€ -	€ -	
A07 RAS PROGRAMME	Rental Assistance Scheme Operatio	€ 24,129,688	€ -	€ -		€ -	€ -	
A08 HOUSING LOANS	Loan Interest & Charges and Debt Ma	€ 990,569	€ -	€ -		€ -	€ -	
A09 HOUSING GRANTS	Disabled Persons Grants	€ 4,338,559	€ -	€ -		€ -	€ -	
A11 AGENCY & RECOUPABLE SERVICES	Agency & Recoupable and Support S	€ 1,647,218	€ -	€ -		€ -	€ -	
BRAMBLE COTTAGES, POPHAMS RD	Dev 4 units	€ -	€ 50,642	€ -	Apr-24	€ 177,258	€ 1,337,564	
ROOFLINE REPAIRS	Cleaning/Installation/Repairs to the	€ -	€ 1,658	€ -	4 years	€ 3,795,619	€ 4,000,000	
ROOF REPAIRS 2019	Cleaning/Installation/Repairs to the	€ -	€ 951,061	€ -	4 years	€ 1,238,101	€ 1,000,000	
CENTRAL HEATING INSTALLATION19	This contract is designed to meet the	€ -	€ 207,618	€ -	4 years	€ 985,562	€ 1,000,000	
WINDOWS & DOORS	Replacement of Windows and Doors	€ -	€ 449,466	€ -	4 years	€ 893,571	€ 1,300,000	
CNWQR PH 3 DECANT & ENABLING	Relocation of CNWQR residents, shu	€ -	€ 962,559	€ -	2024	€ 2,750,247	€ 3,000,000	
VOID PROGRAMME 2019/ 2018	2018/2019 Voids	€ -	€ 87,078	€ -	TBC	€ 6,832,706	€ 9,219,607	
VOIDS PROG 2021 ADVANCE WORKS	2021 Voids	€ -	€ 326,555	€ -	TBC	€ 1,246,304	€ 1,300,000	
VOIDS PROG 2022 CONTRACT WORKS	2022 Voids	€ -	€ 3,722,659	€ -	TBC	€ 3,722,659	€ 4,000,000	
OLD WHITECHURCH RD INFRASTRUCT	LHAF Infrastructure Project	€ -	€ 75,635	€ -	Ongoing	€ 13,493,403	€ 13,500,000	
OLD WHITECHURCH RD NA PIARSAIG	Site for Social and Affordable Housin	€ -	€ -	€ -	Phased Delivery from 2023	€ 32,904,093	€ 32,904,093	
CNWQR PH 3B	Planned dev 62 units	€ -	€ 231,259	€ -	2025	€ 591,551	€ 9,498,000	
HOLLYWOOD ESTATE INFILL HSG	Dev 87units	€ -	€ 262,587	€ -	2024	€ 303,217	€ 2,632,827	
COMP DIALOGUE - SPRING LANE	Dev 8 units	€ -	€ 994,030	€ -	Jul-23	€ 2,341,298	€ 2,646,075	
COMP DIALOGUE - GLEN RYAN RD	Dev of 9 units	€ -	€ 551,872	€ -	Oct-23	€ 1,616,845	€ 6,433,424	
COMP DIALOGUE - COACH STREET	Dev of 13 units	€ -	€ 1,203,233	€ -	2023	€ 2,188,362	€ 3,826,955	
32 UNITS WESTSIDE, MODEL FM RD	Dev 43 units	€ -	€ 306,985	€ -	Q4 2024	€ 2,356,230	€ 18,778,722	
60 UNITS POULAVONE, BALLINCOLL	Dev 60 units	€ -	€ 767,856	€ -	Jul-24	€ 3,443,790	€ 23,572,799	
37 UNITS WATERCOURSE RD	Dev 37 units	€ -	€ 6,848,958	€ -	Early 2023	€ 3,627,268	€ 11,646,930	
43 UNITS DENROCHES CROSS,CORK	Dev 43 units	€ -	€ 7,614,564	€ -	Oct-23	€ 9,792,991	€ 14,184,500	
MIDDLE GLANMIRE RD AFFORD HSG	Dev 27 SOC (AHB) & 27 AFFORDABLE	€ -	€ 4,161,703	€ -	Dec 2022 in defects period	€ 15,106,342	€ 15,200,000	
SHP 2015-2017 - 32 UNITS BARRACK STRE	Dev 32 units	€ -	€ 3,040,913	€ -	Dec-23	€ 6,309,531	€ 9,392,106	
SHP 2015 -17 - 16 UNITS WOOD STREET	Dev 16 units	€ -	€ 129,016	€ -	Dec-24	€ 1,444,281	€ 4,626,115	
PHASE 2C DEVELOPMENT CNWRQ	Dev 24 units	€ -	€ 227,943	€ -	Ongoing	€ 4,108,707	€ 6,994,140	
BOHERBOY ROAD HSNQ SCHEME	Dev of Affordable Housing	€ -	€ 6,412,861	€ -	Ongoing	€ 10,348,387	€ 11,000,000	
ERRIGAL HEIGHTS, THE GLEN	Dev 28 units	€ -	€ 378,610	€ -	Nov-24	€ 570,141	€ 10,668,816	
GLENAMOY LAWN, MAYFIELD	Dev 3 units	€ -	€ 53,330	€ -	Sep-23	€ 85,471	€ 1,004,700	
REVOLVING FUND VACANT HSE. REP	Revolving Fund	€ -	€ 614,139	€ -	Ongoing	€ 2,511,216	€ 2,800,000	
50 UNITS BOYCES STREET	Dev 51 units	€ -	€ 2,984,807	€ -	May-25	€ 5,045,838	€ 19,245,537	
40 UNITS GERALD GRIFFIN ST	Dev 49 units	€ -	€ 55,767	€ -	Ongoing	€ 6,277,880	€ 10,756,119	
FAIRFIELD MEADOW REMEDIATION19	Remedial Works to Fairfield Meadow	€ -	€ 492,770	€ -	TBC	€ 492,770	€ 825,000	
SOCIAL HOUSING ACQUISITIONS	Purchased houses	€ -	€ 7,884,705	€ -	Rolling	€ 7,884,705	€ -	
TAKING IN CHARGE	Limited works for Taking in charge ce	€ -	€ -	€ -	Rolling	€ 16,202	€ 675,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>Housing &amp; Building</b>								
CALF	Capital Acquisitions Leasing Facility	€ -	€ 12,781,823	€ -	Rolling	€ 12,781,823	€ -	
CAS	Capital Assistance Scheme	€ -	€ 542,008	€ -	Rolling	€ 10,692,929	€ -	
ELTON WOOD & HERBERT LAWN	Turnkey Acquisition	€ -	€ -	€ -	2023	€ 1,396,169	€ 2,716,140	
54 UNITS FORMER BOLAND MILLS	Dev 54 units	€ -	€ 10,052,582	€ -	Aug-23	€ 16,065,118	€ 19,307,527	
35 UNITS ARDROSTIG AFFORD HSG	Dev 35 units	€ -	€ -	€ -	Oct-23	€ 11,054,961	€ 11,157,307	
29 UNITS ARDROSTIG AFFORD HSG	Dev 29 units	€ -	€ 6,038,652	€ -	2023	€ 8,108,442	€ 11,370,224	
LOAN SCHEME-TRAVELLERS-CARAVAN	Loan Scheme Caravans	€ -	€ 669,383	€ -	Ongoing	€ 951,263	€ 1,000,000	
43 UNITS BALLINGLANNA GLANMIRE	Part V Turnkey Acquisition	€ -	€ 2,349,219	€ -	2023	€ 9,011,158	€ 9,500,000	
CNWQR PH 4A	Design and construction of 62 social h	€ -	€ 268,168	€ -	2025	€ 497,251	€ 13,599,538	
2 UNITS FOYLE AVE-INFILL	Design and construction of 2 social h	€ -	€ 57,757	€ -	2023	€ 203,054	€ 1,055,601	
MADONNA HSE PH 2 BALLINCOLLIG	Dev 6 units	€ -	€ 131,164	€ -	Sep-24	€ 147,048	€ 1,945,320	
LIOS CARA KILEENS 44 UNITS	Development of 44 housing units	€ -	€ 2,041,497	€ -	Jan-24	€ 2,041,497	€ 15,917,996	
COMP DIALOGUE 21-22 DOMINICK S	Development of 9 housing units	€ -	€ 409,206	€ -	Jun-24	€ 409,206	€ 3,177,288	
CHURCH RD BL/ROCK 30 UNITS	Development of 30 housing units	€ -	€ 2,046,877	€ -	Nov-23	€ 2,046,877	€ 11,253,600	
SOC HSG - BESSBOROUGH RD SITE	84 Social Apartments, 6 houses	€ -	€ 430,973	€ -	Q4 2024	€ 2,728,677	€ 36,846,559	
36 AFFORD UNIT COOLFLUGH TOWER	36 Affordable Housing	€ -	€ 4,865,992	€ -	2024	€ 6,277,880	€ 8,000,000	
9 UNITS MAISON VERE SAWMILL ST	Purchase of 9 housing units	€ -	€ 2,856,170	€ -	2022	€ 2,856,170	€ 2,856,170	
<b>Road Transportation &amp; Safety</b>								
B01 NP ROAD - MAINTENANCE & IMPRO	Maintenance & Improvement of Nat	€ 755,039	€ -	€ -		€ -	€ -	
B03 REGIONAL ROAD - MAIN&IMPROVE	Maintenance & Improvement of Reg	€ 1,803,541	€ -	€ -		€ -	€ -	
B04 LOCAL ROAD - MAIN&IMPROVE	Maintenance & Improvement of Loca	€ 24,350,874	€ -	€ -		€ -	€ -	
B05 PUBLIC LIGHTING	Public Lighting Operations	€ 6,044,524	€ -	€ -		€ -	€ -	
B06 TRAFFIC MANAGEMENT IMPROVE	Traffic Management and Maintenanc	€ 6,633,964	€ -	€ -		€ -	€ -	
B08 ROAD SAFETY PROMO/EDUCATION	School Wardens & Support Costs	€ 1,112,764	€ -	€ -		€ -	€ -	
B09 CAR PARKING	Maintenance and Management of Ca	€ 5,999,128	€ -	€ -		€ -	€ -	
B10 SUPPORT TO ROADS CAPITAL PROG	Administration of Roads Capital Prog	€ 3,158,629	€ -	€ -		€ -	€ -	
REBURBISHMENT OF CAR PARKS	Refurb carparks	€ -	€ -	€ -	2023	€ 142,586	€ 1,700,000	
AUTOMATIC BOLLARDS	restrict pedestrian streets	€ -	€ 817,836	€ -	2023	€ 283,473	€ 2,065,000	
MONAHAN ROAD EXTENSION	Monahan road	€ -	€ 59,244	€ -	Jun-23	€ 408,776	€ 4,400,000	
SOUTH DOUGLAS ROAD	South Douglas Road Repairs	€ -	€ 1,985,918	€ -	Q3 2022	€ 2,060,520	€ 1,050,000	
SKEHARD RD PHASE 3	Skehard Road Phase 3	€ -	€ 1,366,227	€ -	2023	€ 4,372,364	€ 4,000,000	
B&C PUBLIC REALM-INFRASTRUCTURE	Public Realm Improvements	€ -	€ 266,370	€ -	Q1 2024	€ 772,165	€ 13,843,000	
DONNYBROOK HILL PEDESTRIAN SCH	Pedestrian Upgrade Works	€ -	€ 34,566	€ -	Q4 2023	€ 77,051	€ 500,000	
LEHENAGHMORE ROAD IMPROVEMENTS	Road upgrade	€ -	€ 488,724	€ -	Q4 2022	€ 831,679	€ 1,980,000	
GLEN DEPOT CONSTRUCTION WORKS	Upgrade works to Depot in the Glen	€ -	€ 528,713	€ -		€ 528,713	€ 587,612	
KNAPPS SQUARE CYCLE ROUTE	Cycle Route	€ -	€ 511,856	€ -	2023 to 2025	€ 511,856	€ 1,000,000	
ROCHESTOWN 2 DOUGLAS CYCLE SCH	Cycle Route	€ -	€ 102,540	€ -	2023 to 2025	€ 102,540	€ 6,905,000	
GLANMIRE TO CITY CYCLE PHASE 2	Cycle Route	€ -	€ 112,690	€ -	2025 to 2025	€ 112,690	€ 4,760,000	
TRAMORE V.P. CYCLE/PATH UPGRAD	Cycle Route	€ -	€ 352,393	€ -	2023 to 2025	€ 352,393	€ 812,000	
PEDESTR SAFETY IMPROVEMT PH 2	Improve pedestrian and vulnerable r	€ -	€ 512,841	€ -	Jun-23	€ 1,252,134	€ 500,000	
BALLYBRACK PED & CYCLE TRACK	Ballybrack Valley Pedestrian and Cyc	€ -	€ 106,162	€ -	2025	€ 252,443	€ -	
PASSAGE GWAY P2 MAHON-PASSAGE	Provision of lighting and landscaping	€ -	€ 203,483	€ -	Q4 2025	€ 621,913	€ -	
MCCURTAIN STREET PTI	MacCurtain Street Public Transport Ir	€ -	€ 6,521,162	€ -	Q4 2023.	€ 9,154,554	€ 9,422,026	





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<b>Road Transportation &amp; Safety</b>								
DOCKLANDS TO CITY CENTRE JUNCT	Cork Docklands Road Network Impro	€ -	€ 13,788	€ -	2025	€ 511,913	€ 6,250,000	
BALLYVOLANE PH 2 FOX & HOUNDS	Improved walking and cycle environ	€ -	€ 205,290	€ -		€ 503,698	€ 200,000	
GLANMIRE ROADS IMPRVMT SCHEME	Improved walking and cycle environ	€ -	€ 5,802,857	€ -	2024	€ 8,025,483	€ 12,750,000	
DOUGLAS EAST WEST LINK	Provision of approx 180 linear metre	€ -	€ 109,995	€ -	2024	€ 109,995	€ -	
CURRAGH ROAD UPGRADE SCHEME	Road upgrade	€ -	€ 901,582	€ -	Feb-24	€ 1,007,859	€ 1,300,000	
L2998 DUNKETTLE RD STH (P9B)	Improved walking and cycle environ	€ -	€ 35,672	€ -	2025	€ 90,389	€ 800,000	
BLARNEY VILLAGE CYCLE ROUTE	Improved walking and cycle environ	€ -	€ 143,096	€ -	2027	€ 143,096	€ -	
MAYFIELD TO GLEN CYCLE ROUTE	Improved walking and cycle environ	€ -	€ 42,499	€ -	2024	€ 71,391	€ -	
GLANMIRE TO CITY CYCLE PHASE 1	Upgrade ped facilities from Dunkettl	€ -	€ 168,594	€ -	End 2024	€ 207,958	€ 4,000,000	
MARINA PROMENADE PED/CYCLE	Creation of a continuous wide prome	€ -	€ 149,281	€ -	Q3 2024	€ 178,309	€ -	
CURRAHEEN RD CYCLE LANE	Provision of cycle lanes	€ -	€ 3,936	€ -	Q3 2024	€ 24,785	€ -	
2022 REPAIR OF 4 BRIDGES	Repair of Clash Road Bridge, Myrtle H	€ -	€ 609,135	€ -	Q3 2022 - in defects stage	€ 609,135	€ 652,100	
BANDUFF ROAD SCHEME	Project is to provide safe, high qualit	€ -	€ 52,275	€ -		€ 59,655	€ -	
MAGLIN GREENWAY PHASE 1	Development of 1.4km greenway lin	€ -	€ 5,160	€ -	Dec-24	€ 5,160	€ -	
CARRIGROHANE BRIDGE REPLACEMT	Replacement of Carrigrohane Bridge	€ -	€ 268,643	€ -	Q3 2022	€ 268,643	€ -	
RAPID DEPLOYMENT PED SCHEME 22	Project is to deliver a significantly im	€ -	€ 749,905	€ -	Q3 2023	€ 749,905	€ -	
BESSBORO TO MAHON CYCLE & WALK	Project is to deliver a significantly im	€ -	€ 3,014	€ -	2026	€ 3,014	€ -	
SARFIELD RD TO CLASHDUV	Project is to deliver a significantly im	€ -	€ 4,859	€ -	2026	€ 4,859	€ -	
<b>Water Services</b>								
C01 WATER SUPPLY	Water plants & networks and suppor	€ 6,001,299	€ -	€ -		€ -	€ -	
C02 WASTE WATER TREATMENT	Waste water treatment costs	€ 3,290,321	€ -	€ -		€ -	€ -	
<b>Development Management</b>								
D01 FORWARD PLANNING	Statutory Plans and Policy costs	€ 2,179,531	€ -	€ -		€ -	€ -	
D02 DEVELOPMENT MANAGEMENT	Planning control costs	€ 3,118,334	€ -	€ -		€ -	€ -	
D03 ENFORCEMENT	Planning Enforcement expenditire	€ 882,813	€ -	€ -		€ -	€ -	
D05 TOURISM DEVELOPMENT&PROMOTI	Tourism Promotion costs	€ 1,285,106	€ -	€ -		€ -	€ -	
D06 COMMUNITY&ENTERPRISE FUNCTIO	General community & enterprise exp	€ 13,063,783	€ -	€ -		€ -	€ -	
D08 BUILDING CONTROL	Building Control costs	€ 578,190	€ -	€ -		€ -	€ -	
D09 ECONOMIC DEVELOPMENT&PROMO	Economic development and Enterpri	€ 3,970,684	€ -	€ -		€ -	€ -	
D11 HERITAGE&CONSERVATION SERVICE	Heritage & conservation costs	€ 531,945	€ -	€ -		€ -	€ -	
PURCHASE OF PROPERTY @ KIFTS LANE	Purchase of property	€ -	€ -	€ -	Until development comm	€ 2,752,393	€ 2,752,393	
SITE @ KINSALE RD/M BARRY ROAD	Purchase of site	€ -	€ -	€ -	Until development comm	€ 1,014,749	€ 1,014,749	
KYRLS QUAY/CORNMARKET ST	Brownfield site	€ -	€ -	€ -	Until development comm	€ 2,750,373	€ 2,750,000	
INCHIGAGGIN HOUSE AND LANDS	Purchase of property	€ -	€ -	€ -	Until development comm	€ 2,801,431	€ 2,300,000	
SCIENCE PARK	Development of science park	€ -	€ 165,234	€ -	2021-2024	€ 3,575,314	€ 5,250,000	
DOCKLANDS - PLANNING, STRATEGY	Master Planning, Strategies and Wor	€ -	€ 100,438	€ -	Q1 2025	€ 100,438	€ 2,050,000	
CORK DOCKLANDS DELIVERY OFFICE	Establishment of Capital Delivery Of	€ -	€ 148,201	€ -	Q4 2027	€ 148,201	€ 10,350,000	
URBAN ANIMATION PROJECT	Outdoor public art trail	€ -	€ 57,825	€ -	Q4 2023	€ 57,825	€ 670,000	
CORK WAYFINDING SYSTEM	Pedestrian wayfinding	€ -	€ 94,079	€ -	Q3 2023	€ 215,874	€ 1,200,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>Environmental Services</b>								
E01 LANDFILL OPERATION & AFTERCARE	Landfill Tramore Valley Park	€ 1,898,904	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E02 RECOVERY&RECYC FACILITIES OPS	Recycling expenditure	€ 1,477,883	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E06 STREET CLEANING	Street Cleaning	€ 7,835,934	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E07 WASTE REGULATION, MONITORING	Waste Enforcement/ Litter	€ 791,760	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E08 WASTE MANAGEMENT PLANNING	Waste Management Planning	€ 648,778	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E09 MAINTENANCE OF BURIAL GROUNDS	Burial Grounds	€ 2,229,613	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E10 SAFETY OF STRUCTURES & PLACES	Safe Structures Exp.	€ 1,326,583	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E11 OPERATION OF FIRE SERVICE	Operation of Fire Services	€ 18,402,579	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E12 FIRE PREVENTION	Fire Prevention	€ 2,099,109	€ -	€ -	Rolling - Current Exp	€ -	€ -	
E13 WATER QUALITY, AIR & NOISE POLLU	Water quality, Air & Noise Pollution	€ 590,227	€ -	€ -	Rolling - Current Exp	€ -	€ -	
ELECTRICITY GEN. AT KINSALE RD	Generation of electricity at Kinsale R	€ -	€ 77,229	€ -	Ongoing, until gas runs out	€ 1,299,441	€ 1,300,000	
DOUGLAS FLOOD RELIEF	Flood Relief Scheme	€ -	€ 5,732,006	€ -	Q4 2022	€ 19,462,234	€ 19,775,400	
GLASHABOY FLOOD RELIEF SCHEME	Flood Relief Scheme	€ -	€ 577,818	€ -	2026	€ 1,044,488	€ 19,900,000	
MORRISONS ISL PUB RE&FLOOD DEF	Flood Relief Scheme	€ -	€ 243,398	€ -	2024	€ 243,398	€ 7,500,000	
<b>Recreation and Amenity</b>								
F01 LEISURE FACILITIES OPERATIONS	Leisure Pool facilities	€ 1,209,307			Rolling - Current Exp	€ -	€ -	
F02 OP OF LIBRARY&ARCHIVE SERVICE	Library & Archive	€ 9,917,713			Rolling - Current Exp	€ -	€ -	
F03 OUTDOOR LEISURE AREA OPERATION	Outdoor Leisure e.g. Golf Course	€ 12,609,931			Rolling - Current Exp	€ -	€ -	
F04 COMM,SPORT&REC DEVELOPMENT	Community & Sports	€ 1,556,597			Rolling - Current Exp	€ -	€ -	
F05 OPERATION OF ARTS PROGRAMME	Arts Programme	€ 3,610,968			Rolling - Current Exp	€ -	€ -	
DEVELOPMENT OF MARINA PARK Phase	Development of Major City Park in th	€ -	€ 389,970	€ -		€ 546,535	€ 2,700,000	
BISHOP LUCEY PARK	Upgrades work to public park	€ -	€ 228,438	€ -	Dec-23	€ 228,438	€ 1,500,000	
PASSAGE GWAY P1 MARINA PARK	Greenway from Marina Park to Maho	€ -	€ 4,682,005	€ -	Q4 2023	€ 8,006,240	€ 8,000,000	
GRANGE ROAD TO TRAMORE VALLEY PAR	Overhead Bridge Linking to Tramore	€ -	€ 3,142,937	€ -	2023	€ 3,142,937	€ 8,000,000	
<b>Miscellaneous Services</b>								
H03 ADMINISTRATION OF RATES	Rates division	€ 8,641,790	€ -	€ -	Rolling - Current Exp	€ -	€ -	
H05 OP OF MORGUE&CORONER EXP	Coroner expenditure	€ 1,237,787	€ -	€ -	Rolling - Current Exp	€ -	€ -	
H09 LOCAL REPRES/CIVIC LEADERSHIP	Local Rep. Expenditure	€ 1,951,206	€ -	€ -	Rolling - Current Exp	€ -	€ -	
H11 AGENCY & RECOUPABLE SERVICES	Annual Contribution Cork County Co	€ 13,981,877	€ -	€ -	Rolling - Current Exp	€ -	€ -	
EVENTS CENTRE	Development of event Centre	€ -	€ 94,618	€ -	2024	€ 1,483,718	€ 57,000,000	
PURCHASE OF NEW EQUIP-FIRE BRI	Purchase of New Equipment	€ -	€ 1,074,505	€ -	2023	€ 1,074,505	€ 6,103,000	
<b>Totals</b>		<b>€ 259,211,970</b>	<b>€ 137,643,316</b>	<b>€ -</b>		<b>€ 326,133,693</b>	<b>€ 648,264,579</b>	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
<b>Housing &amp; Building</b>							
Comp Dialogue - Shanakiel Rd	20 Units	€ -	€ 2,777,438	€ -	31/12/2022	€ 6,305,030	
Comp Dialogue - Skehard Rd	16 Units	€ -	€ 2,318,619	€ -	30/09/2022	€ 5,585,170	
Classis, Pouladuff Rd	11 units	€ -	€ 1,552,202	€ -	31/12/2022	€ 3,540,721	
Sunview Douglas	25 units	€ -	€ 5,507,310	€ -	31/12/2022	€ 8,243,331	
Farranferris Crescent	5 units	€ -	€ -	€ -	30/09/2022	€ 1,173,965	
29/30 Lower John St	17 units	€ -	€ 59,000	€ -	31/12/2021	€ 4,756,345	
7-11 Gerald Griffin Street	13 Units	€ -	€ 368,888	€ -	30/04/2022	€ 3,940,987	
Churchfield Place	3 units	€ -	€ 788	€ -	31/07/2019	€ 767,755	
CNWQR Ph 2A Decant & Enabling	Regen project	€ -	€ -	€ -	2022	€ 1,434,090	
CNWQR Ph 2A Enabling	Regen project	€ -	€ -	€ -	2022	€ 516,518	
CNWQR Ph 2A Decant & Design & Construct	Regen project	€ -	€ -	€ -	2022	€ 12,947,472	
CNWQR Ph 2B Decant & Enabling	Regen project	€ -	€ -	€ -	2022	€ 1,892,189	
EDEL HOUSE, GRATTAN STREET	Construction of 37no. Units - Home	€ -	€ 832,534	€ -	2022	€ 7,537,429	
VOID PROG 2020 - JULY STIMULUS	Voids 2020	€ -	€ -	€ -	2022	€ 4,869,631	
ELTON WOOD & HERBERT LAWN	Turnkey Acquisition	€ -	€ -	€ -	2022	€ 2,716,140	
DEEP RETROFIT PRG - PEARSE RD&	Energy Efficiency Works Apt. Deep	€ -	€ -	€ -	2022	€ 2,484,582	
STOCK CONDITION SURVEY	Social Housing Stock Condition Sur	€ -	€ -	€ -	2022	€ 12,004	
<b>Road Transportation &amp; Safety</b>							
NTA JULY JOBS STIMULUS FT/PATH	Supports for Pandemic	€ -	€ -	€ -	2022	€ 1,300,000	
PUB TRANSPORT ASSET RENEWAL	Resurfacing Buslanes and footpaths	€ -	€ 2,459,395	€ -	2022	€ 2,705,335	
HARLEY STREET BRIDGE	New Bridge	€ -	€ 28,800	€ -	2022	€ 5,574,359	
CURRAHEEN-CARRIGROHANE PED/CYC	Pedestrian and Cycle Improvement	€ -	€ -	€ -	2022	€ 1,034,180	
AIRPORT ROAD	Road upgrade	€ -	€ 169,245	€ -	2022	€ 1,344,799	
<b>Development Management</b>							
8&9 PARNELL PLACE	Purchase of property	€ -	€ -	€ -	2021	€ 1,250,000	
<b>Recreation and Amenity</b>							
Marina Park Phase 1	Phase:1 Marina Park	€ -	€ 311,978	€ -	2022	€ 12,657,436	
Half Moon Lane/ South douglas road	Pedestrian Access to Tramore park	€ -	€ 22,764	€ -	2022	€ 900,514	
NTA CYCLE DETECTOR/COUNTING	Installation of cycle detection	€ -	€ -	€ -	2022	€ 709,265	
<b>Totals</b>		€ -	€ 16,408,961	€ -		€ 96,199,246	

**Appendix 2**  
**Checklists – Assessment of Compliance**

**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)?	3	Cork City Council have procedures in place which are in line with the PSC.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Project Managers are made aware of their responsibilities regarding PSC via internal and on the job training
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all in-depth check recommendations as they arise are disseminated to the relevant Department and Project Manager via a tracker.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations are applied to new projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, there were 4 capital projects and 1 Programme subject to in-depth checking
Q 1.9	Is there a process in place to plan for ex post evaluations?		Where post project reviews are a requirement of the sanctioning authority

	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	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	3 in number
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Informal process where Project Managers share recommendations
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions take into account previous recommendations

**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	Within Housing, this is completed in accordance with HOUSING FOR ALL PLAN requirements. SAR completed for other project over €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?	3	Performance indicators are specified at the outset..  A tracker sheet, managed by the HOUSING DELIVERY COORDINATION OFFICE (of the LGMA), is used to gather the data.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Capital Appraisals are prepared in accordance with funding agencies
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Proposals are made in compliance with any current policy requirements in order to secure funding.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Capital Appraisal are required to be prepared in accordance with funding agencies and internal Capital budget procedures
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, an appraisal process must be completed before budgets are allocated. Controlled centrally by Finance. Approval Authority makes ultimate decision on Affordability
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisals are required to be signed off in advance-of any costs are incurred and in line with DHLGH requirements
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Option Assessment forms part of approval process



Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Cost estimates are prepared in accordance with the DHLGH & funding agency requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Review meetings with funding agencies addresses these.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	These form the basis of the Capital Appraisals referred to above. Both elements are documented further outside of the Capital Appraisal format.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, as per the requirements of the Sanctioning Authority/ Approving Authority
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Yes, but improvement needed in documentation
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	N/A

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

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Set out in the Annual Service Delivery Plan & Budget Process.
Q 3.2	Are objectives measurable in quantitative terms?	3	National and local Service Level Indicators in place and are reviewed regularly
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	This is considered as part of Annual Statutory Budgetary Process.
Q 3.4	Was an appropriate appraisal method used?	3	Appraised based on competing priorities in Budgetary Process
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	N/A
Q 3.6	Did the business case include a section on piloting?	N/A	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	N/A
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	N/A
Q 3.11	Was the required approval granted?	3	Yes, approved by Council under statutory Annual Budget Process
Q 3.12	Has a sunset clause been set?	N/A	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	N/A

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

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, staff at the appropriate level were given responsibility for specific projects
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, project managers were appointed appropriate to scale of project
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Reports are more formalised during the construction stage and could be improved for the stages prior to construction.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes, generally projects remained within budget however construction inflation did cause cost increases
Q 4.7	Did budgets have to be adjusted?	2	Yes submissions are required to be made to the DHLGH for additional funding to cover the additional costs
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes in general they were made within the time limits allowed for in the contracts
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes due to the impact of hyperinflation and supply chain related issues.

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	1	Yes, approval is sought where necessary but delays in granting of approval
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A

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

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

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

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

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

	<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?	2	7
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	For completed reports reviews carried out with Sponsoring Agency.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	5
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	2
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	2
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?	2	Yes
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 Compliance Rating: 1 – 3</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	
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 3**  
**In-Depth Checks Detailed Reports 2022**

## Quality Assurance – In Depth Check Rental Accommodation Scheme (RAS) Programme

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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>	Rental Accommodation Scheme (RAS) Programme
<b>Detail</b>	Social Housing Support Scheme
<b>Responsible Body</b>	Cork City Council
<b>Current Status</b>	Programme being Incurred
<b>Start Date</b>	1 <sup>st</sup> January 2022 (Recurring Annual Expenditure)
<b>End Date</b>	31 <sup>st</sup> December 2022 (Recurring Annual Expenditure)
<b>Overall Cost</b>	€7,400,000

## **Project Description**

The Rental Accommodation Scheme (RAS) is a scheme to cater for the accommodation needs of people who are in receipt of Rent Supplement for more than 18 months and who have long-term housing needs. The scheme is administered by Local Authorities who enter contractual arrangements with accommodation providers to secure the medium to long-term availability of private rented accommodation.

RAS provides a more structured, accommodation-based approach to the use of the private rented sector to meet long-term housing need reducing dependence on temporary income support payments, i.e., HAP. Once RAS houses an individual, they are deemed to be in receipt of social housing support and their housing need is met therefore they are no longer on the social housing list.

The key features of RAS are as follows:

- The Local Authority pays the full agreed rent to the landlord on behalf of the tenant.
- The tenant pays to the Local Authority, a differential rent payment which is calculated based on his or her means.
- The Residential Tenancies Act 2004 (as amended), governs the relationship between the landlord and tenant.
- The landlord must be tax compliant.
- The property must meet minimum standards for the scheme as determined by the Local Authority and must also meet additional requirements for RAS.
- The landlord must have registered the tenancy with the Residential Tenancy Board (RTB).
- The tenant is required to remain in the property for 4 years.
- The Local Authority is responsible for carrying out annual reviews of tenants means of income in order to determine what changes if any are needed to the differential rent.
- Tenants are required to contact the local authority if their circumstances change.

HAP has superseded RAS. Cork City Council are not currently seeking new tenants for RAS. The RAS section is managing the current RAS tenancies.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Cork City Council have completed a Programme Logic Model (PLM) for the RAS programme (current expenditure ‘being incurred’). A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To meet the long-term housing needs of rent supplement recipients using accommodation based solutions.</p> <p>To ensure the efficient and effective operation of the Rental Accommodation Scheme in Cork City Council</p>	<p>Department of Housing, Local Government and Heritage (DHLGH)</p> <p>Programme funding of €6.1m for 2022.</p> <p>Tenants</p> <p>Housing stock from private landlords</p> <p>Administration &amp; Technical staff.</p> <p>Monthly Recoupment from the DHLGH based on the number of active RAS tenancies.</p>	<p>The procurement of private rented accommodation available on a long-term basis.</p> <p>To assist eligible people to meet their housing needs through RAS.</p> <p>Submission of departmental returns</p> <p>Timely rent reviews</p>	<p>Support the housing needs of people through the RAS scheme.</p> <p>The ongoing management of 878 RAS tenancies for 2022.</p> <p>Number people and properties transferred to RAS.</p>	<p>Facilitate a social mix by providing a wider geographical spread of social housing.</p> <p>Improved quality of private rented accommodation</p> <p>Reducing the number of people on Cork City Council social housing list</p>

### Description of Programme Logic Model

#### Objectives:

The principal objective of the Rental Accommodation Scheme is to provide high standard accommodation for people who are in receipt of Rent Supplement for more than 18 months and who have long-term housing needs. A further objective is to provide security of tenure in good quality accommodation for eligible tenants in the private rented sector. It is an objective of Cork City Council’s Housing Section to administer the scheme in an efficient and effective manner for the benefit of all stakeholders in the process.

**Inputs:**

The primary input to the programme is the funding of €6.1m. This is through Recoupment from the Department of Housing, Local Government and Heritage (DHLGH) based on the number of active RAS tenancies. Other Inputs of the RAS project include housing stock from the private rental sector. A dedicated team in the Housing Directorate in Cork City Council are responsible for the administration of the scheme and the review of housing stock for Cork City.

**Activities:**

The key activities in the delivery of this programme include:

- Securing the RAS properties and guide private landlords on entering the RAS scheme.
- Advising and assisting eligible people on how to meet their housing needs through RAS
- Robust financial management of scheme.
- Completion of timely rent reviews
- Engagement with tenants and landlords

**Outputs:**

The output of the scheme is measured by the fact that as of December 2022, Cork City Council is supporting the housings need of 878 tenants through RAS.

**Outcomes:**

The outcome of the programme includes:

- Facilitate a social mix by providing a wider geographical spread of social housing.
- Improved quality of private rented accommodation.
- Improved tenant choice through the creation of a graduated system of housing supports.
- Reduce the number of people on Cork City Councils social housing list.

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

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The following section tracks the RAS Programme from inception to conclusion in terms of major project/programme milestones:

2004	Commencement of RAS Programme – transfer of long-term rent supplement recipients to RAS
2022	<p>The ongoing management of over 800 tenancies in 2022.</p> <p>Monthly: Landlord Payments</p> <p>Monthly: Returns submitted to the Department of Housing.</p> <p>Annual: Return to the Revenue Commissioners of rents paid to landlords</p>

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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 evaluation for the Operation of the RAS Programme.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Rental Accommodation Scheme – General Overview of Scheme	Background, objectives, and benefits of RAS. It includes the relevant funding, management, and contractual arrangements
Circular 39 of 2019	Rental Accommodation Scheme (RAS) Revised Recoupment Arrangements for 2020
Tenant files	Containing details of RAS tenant checklist, rent calculations, rent reviews, and completed contract documents
Landlord files	Containing details of landlord checklist, landlord details, building inspection completed, rent calculations, commencement date and proof of ownership, contracts
Monthly management reports to Council	Reporting on the number of active tenancies is included in monthly management reports for the Council
Financial Reports	Reports generated from JD Edwards detailing the expenditure and income.
Recoupment Reports	Reports detailing the recoupment of funding from the Department of Housing, Local Government and Heritage.

### **Key Document 1: Rental Accommodation Scheme – General Overview of Scheme**

This detailed DHLGH document provides background and objectives of the RAS programme.

### **Key Document 2: Circular 39 of 2019**

Rental Accommodation Scheme (RAS) Revised Recoupment Arrangements for 2022.

### **Key Document 3: Tenant files**

Containing details of RAS tenant checklist, rent calculations, rent reviews, and completed contract documents. Overall, the quality of the data contained in the sample of files reviewed was satisfactory.

### **Key Document 4: Landlord files**

Containing details of RAS Landlord Checklist, landlord details, building inspection reports, agreed rent, commencement date and proof of ownership was reviewed. Overall, the quality of the data contained in the sample of files reviewed was satisfactory.

### **Key Document 5: Monthly management reports to Council**

Reporting on the number of active RAS tenancies is included in monthly management reports for the Council.

### **Key Document 8: Financial Reports**

Monthly reports detailing rents paid to Landlords, rents invoiced to tenants, tenant rent arrears and amounts to be claimed from the department of Housing. Costs are tracked against budget and details regarding variances are communicated to the Finance Dept. These are available to view on file.

### **Key Document 9: Recoupment Reports**

These reports are submitted to the DHLGH monthly and contain end of year financial and activity returns. In addition, the RAS unit prepare a yearly reconciliation. These are available to view on file.



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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 RAS Programme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Sample of 83 RAS tenant files	To review activity in accordance with the terms and conditions of the scheme to ensure compliance	Readily available from the RAS Section
Sample of 88 Landlord files	To review activity in 2022 to ensure compliance	Readily available from the RAS Section
Financial Data	Check compliance with the scheme parameters. Confirm rates and timing of payments and recoupments.	Readily available from the RAS Section
Monthly and Annual Returns	Check compliance with the scheme	Readily available from the RAS Section

### Data Availability and Proposed Next Steps

The data audit presented above details the type of information that was readily available during this inspection. All RAS files and data reviewed in relation to the operation of the RAS Programme were made available at the time of audit.

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

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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 “RAS Programme” based on 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 Rental Accommodation Scheme forms part of Cork City Council’s annual current expenditure programme.

The appraisal stage is addressed through the assessment procedures for prospective tenants, prospective landlords and the review properties in question. Applications for the RAS scheme are individually assessed to ensure that the property is suitable for the tenant's needs and that the property meets the current requirements in Minimum Rented Standards.

The implementation and on-going day to day administration of the scheme is governed by administrative and financial procedures which ensure the productive and efficient application of the scheme.

It is Internal Audit's opinion that the processes and procedures in place, both administrative and financial, provide satisfactory assurance that there is compliance 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 and information are available to facilitate a full evaluation on the scheme. Appropriate assessment procedures are in place to assess prospective tenants' participation in the scheme, and files are maintained to support this process. Each RAS recipient and landlord must return data to the RAS Office prior to funding payment. All data in respect of the RAS tenancies examined is available on file, such as tenant Rent calculations and garda checks. All data in respect of each landlord that participates in the RAS scheme is available to review on file. Chief Executive monthly reports for RAS tenancy management and tenancy procurement are available to view on file. Financial data is available on JD Edwards, the financial management system to carry out a financial evaluation.

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

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

- We recommend that CCC RAS adhere to the procedure to ensure that rent reviews are completed annually.
- We recommend that CCC RAS implement a system to ensure that tenancies are registered with the Residential Tenancies Board (RTB).

Arrears cases can be difficult to manage. Cork City Council is prepared to negotiate in these circumstances and will enter into agreements with the tenant regarding a schedule of payments designed to address the arrears. In the main, arrears cases are being monitored satisfactorily, however the importance of early intervention cannot be over-emphasised.

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## Section C: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the RAS Programme 2022.

### Summary of In-Depth Check

Internal Audit Staff had meetings with RAS staff and viewed a number of key documents and reviewed a sample of data in relation to RAS. Internal Audit took a sample of 83 RAS tenant files and 88 RAS landlord files from 2022. Appropriate procedures governing the scheme are in place covering areas such as applications, assessments, receipts, payments, and recoupment of rents.

This Programme was categorised as current expenditure being incurred in the 2022 public spending code quality assurance inventory listing. The objective of the RAS programme is to provide social housing support to cater for the accommodation needs of people who are in receipt of long-term rent supplement. There are several documents that define the objectives of the Programme, Cork City Council's Annual Service Delivery Plan 2022, Annual Budget 2022, City Council's Corporate Plan to 2024. There is also evidence of planning and monitoring of the RAS programme expenditure through the Annual Budget 2022, JDEdwards financial reports and monitoring reports.

The staff responsible for administering the RAS scheme perform a task with many elements, complexities, and difficulties. A great deal of time and effort is directed to dealing with the more qualitative aspects of the scheme, i.e., tenants, landlords.

Having completed our review, it is Internal Audit's opinion that the financial and administrative procedures offer satisfactory assurance of being in compliance with the public spending code.

## Quality Assurance – In Depth Check Church Road Housing Development

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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>	Church Road Housing Development
<b>Detail</b>	Capital investment programme to develop 30 social housing units on Church Road, Cork
<b>Responsible Body</b>	Cork City Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	June 2021
<b>End Date</b>	December 2023
<b>Overall Cost</b>	€11,253,600

## **Project Description**

The project comprises of the development of thirty new dwellings of one- and two-bedroom units at Church Road, Cork. It is intended that all the units will be utilised for the provision of social housing for applicants from the Social Housing list supporting Cork City Council's Social Housing delivery plan.

In the Church Road area at the time of appraisal, the housing waiting list for Social Housing stood at 2,441 applicants. This broke down into applications for 57 four bed dwellings, 375 three bed, 876 two beds and 1,119 one-bedroom dwellings.

The development at Church Road consists of 6 one-bedroom units and 24 two-bedroom units.

## **Background**

This proposed scheme forms part of the ongoing Competitive Dialogue 'Cork City Council Housing Programme 2021-2023' public procurement process and is a major part of Cork City Council's delivery plan for Rebuilding Ireland as approved by Government in July 2016.

The Council invites proposals from Candidates which can deliver social, affordable, or mixed tenure schemes, to include new build construction, conversion of existing buildings, or a scheme which forms part of a larger development.

Through the Competitive Dialogue procedure, the Council engages with Candidates to identify and define the best means suited to meeting its requirements whether by means of solutions such as the:

- provision of suitable sites, carrying out design and obtaining appropriate planning permissions in partnership with the Council and delivery of housing schemes on selected sites.
- delivery of housing schemes to be ready for occupation by residents under a parallel site Acquisition and Development Agreements with the Council entitled the *Cork City Council Housing Programme 2021-23*.
- completion and transfer of suitable existing unfinished housing schemes.
- provision of suitable sites with valid planning permission for a housing development and delivery of such a development.
- delivery of additional units in existing housing schemes.
- delivery and transfer of suitably refurbished housing.
- conversion of existing residential, non-residential, commercial, and industrial buildings to deliver suitable housing.

The Church Road development is one of a number of schemes that was shortlisted through the dialogue process. The scheme (alternatives, constraints, costs/value for money, risk assessment, design, finishes, etc.) has been agreed with the Bidder. The project has been subjected to an independent property valuation and the project delivery costings have been reviewed by an independent Chartered Quantity Surveyor.

### Current Status

On the 19<sup>th</sup> of October 2022, a Chief Executive order was made for the purchase of the site at Church Road. On the 16<sup>th</sup> of November 2022, a Chief Executive order was made to enter into a Project Agreement with the developer, Lyonshall and construction commenced in December 2022. The expected completion date is December 2023.

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### Section B - Step 1: Logic Model Mapping

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As part of this In-Depth check, Cork City Council have completed a Programme Logic Model(PLM) for the Church Road Housing Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Deliver new social housing units to support the CCC Housing Program 2021-2023 which forms a key part of the Rebuilding Ireland Government Programme.	Capital funding provided by the Department of Housing, Local Government and Heritage.	Competitive Dialogue Process.  Independent Valuation.	The development of 30 dwelling units in Church Road, Cork City.	The housing project is expected to deliver new social housing units in response to the demand that exists for the Blackrock area of the city, reducing the numbers on Cork City Council's housing waiting list and supporting the Rebuilding Ireland Government Programme.
Provide housing to meet guidelines for the development of Quality Sustainable Communities.	Site at Church Road.	Tender process, review, selection, and award.		
	Cork City Council Staff and resources.	Purchase of the parcels of land that make up the site.		
	External Consultants & Contractors.	Project Management.  Recoupment of Capital Grant.		

## Description of Programme Logic Model

**Objectives:** The objectives of the housing development are to deliver thirty social housing units to support the CCC Housing Program 2021-2023. The construction of these units will contribute towards addressing the housing waiting list and the high demand for suitable housing in the Blackrock area of the city.

**Inputs:** The primary input to the programme is the capital funding of €11,253,600 approved by the Department of Housing, Local Government and Heritage. The cumulative expenditure to the end of 2022 is €2,046,877.

**Activities:** There are a number of key activities being carried out throughout the project including:

- Competitive Dialogue Process.
- Independent Valuation.
- Preparation of a Proposal (Capital Appraisal)
- Correspondence with the Department of Housing, Local Government and Heritage.
- Tendering for the suitable developers, review, and award of contracts.
- Purchase of the parcel of land that make up the site.
- Construction of dwelling units.
- Project management and administration of contracts.

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

6 - one-bedroom apartments

24 - two-bedroom apartments

**Outcomes:** The envisaged outcome of the project is to deliver new social housing units of high quality to support the Rebuilding Ireland Government Programme. In the Blackrock area of the city, there is an elevated list of approved housing applicants. These thirty units will provide social housing addressing the demand in the area.

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

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



June 2021	Request to participate in Competitive Dialogue Process initiated.
June 2021	Suitability Assessment Questionnaire Reports reviewed and short listing of candidates completed.
July 2021	Invitation to Participate in Dialogue process completed, assessment report issued with preferred bidder.
Dec 2021	Quantity surveyors report on project delivery costs.
January 2022	Independent Valuation of Church Road site.
February 2022	Dialogue phase for Lots 2B closed.
February 2022	Capital Appraisal and DHLGH Stage 1,2 & 3 submitted to the DHLGH for approval.
April 2022	DHLGH Stage 1,2&3 Approval
July 2022	Deadline for receipt of Tender
October 2022	CE Order approved for purchase of site at Church Road and appointment of Developer.
November 2022	Contract Awarded
December 2022	On site commencement
December 2023	Substantial Completion



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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 evaluation for the Church Road Development.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Cork City Council Annual Operational Plan	Outlines the key services intended to be Delivered to the Cork City public and businesses during 2022.
Capital Appraisal for Church Road	Appraisal document for the development at Church Road, Cork.
Valuation Report	Independent valuation report of the development at Church Road, Cork.
Correspondence with the Department of Housing, Local Government and Heritage	Submissions and Approvals to the Department in line with the Capital Works Management Framework.
Procurement Documents	Competitive Dialogue procurement and tender process documents.
Deeds of Properties at Church Road	Deeds of property at Church Road.

### **Key Document 1: Cork City Council Annual Operational Plan**

The Annual Service Delivery Plan is an essential component in delivering the Corporate Plan 2019 – 2024 as required by section 50 of the Local Government Reform Act 2014. Cork City Council produces an Annual Service Delivery Plan each year following the adoption of its annual budget to plan its activities for the year ahead. It identifies the key services that Cork City Council intends to deliver to the people and businesses of Cork City. The Operational Plan includes the social housing provision target for each year.

### **Key Document 2: Capital Appraisal for Development of Church Road, Cork.**

The appraisal detailed the following:

- Analysis of Housing Need – the need for social housing within the Blackrock area of Cork City.
- Design Brief – an outline of the proposed development of thirty dwellings.
- Site Selection – assessment of the suitability of a site for housing purposes.
- Project Management Arrangements – details of the mix of in-house and external contractors proposed to complete the project.
- Initial Cost Estimates – preliminary budget estimate for the development.

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

### **Key Document 3: Valuation Report**

The Independent Valuation was conducted by external valuers in January 2022. The valuers formed their opinion based on evidence from actual transactions and quoting prices of properties on the market at the time.

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

The submission and approvals along with the supporting documentation are maintained on the file for the Department of Housing, Local Government and Heritage approval for the development with a budget of €11,253,600.

### **Key Document 5: Procurement Documents**

In June 2021, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. The Invitation to Submit a Tender for Lot 2B of the 'Cork City Council Social Housing Programme 2021-23' was issued on the 28<sup>th</sup> of June 2022. Submissions for Lot 2B were received and assessed by the assessment panels against the 'Award Criteria'. Comprehensive documentation relating to the competitive dialogue process and tender evaluation processes is available on file.

### **Key Document 6: Deeds of Properties**

The deeds for the land at Church Road.

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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 Church Road Housing Project. It evaluates whether appropriate data is available for the future evaluation of the project.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Capital Appraisal Report	Outlines the need for the Project (Housing demand numbers, type of units needed, alternative means of meeting the need, site constraints, planning details, cost and vfm, management arrangements, delivery mechanism proposals, programme.	This is available from the Housing Section of Cork City Council
Valuation Report	To determine the valuation of the site and subsequent development	Information readily available – Available on file
Project File	Documents to support the process followed throughout the project - preliminary appraisals, meeting minutes, communication with Department of Housing, Local Government and Heritage, tender reports, Chief Executive Orders, etc	Information readily available – Available on file
Costs associated with the project.	To determine the value of the project	Information readily available – Available on file.

### Data Availability and Proposed Next Steps

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

The project is still being implemented and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project.

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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 development of Church Road 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)

By utilizing the Competitive Dialogue process, the preferred bidder/developer provided the construction site, the development plan with pre-approved planning.

Through the dialogue process, the scheme (alternatives, constraints, costs/value for money, risk assessment, design, finishes, etc.) has been assessed and agreed with the Bidder. The project has been subjected to an independent property valuation and the project delivery costings have been reviewed by an independent Chartered Quantity Surveyor. Stages 1, 2 & 3 of the Capital Works Management Framework appraisal (being stage 1. Preliminary business case and stage 2 pre-tender final business case of the PSC code) have all been submitted for approval to the DHLGH at the same time in the process, as the project and associated costs for each stage submission are the same. This satisfies stages 1,2 of the Appraisal stage of the PSC Code. Stage 4 of the CWMF was not submitted for approval as the costs had not changed, following the tender process.

The implementation stage has just commenced in December 2022, therefore Internal Audit is not in a position to provide an opinion.

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

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

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

Regarding the Church Road development project, it is important that the project operates within the Public Spending Code framework.

Internal Audit recommend that CCC ensure to in future submit Stage 4 of the CWMF in order to fully comply with stage 3 of the PSC code.

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

Cork City Council should ensure that all relevant employees are aware of their responsibility with regard to the Public Spending Code.

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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 Church Road Development Project.

### Summary of In-Depth Check

The project involves the purchase of land situated at Church Road in the Blackrock area of Cork City and the development of thirty dwelling units with an approved overall budget of €11,253,600. The project is a result of Cork City Council launching a competitive dialogue procedure in June 2021 in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages of the Capital Works Management Framework.

All relevant documentation was made available during this review and is accessible for future evaluation of the project.

Overall, the capital expenditure project being incurred, Church Road Development Project is well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, in compliance with the Public Spending Code.

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

## Quality Assurance – In Depth Check Killeens Housing Development

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Killeens Housing Development
<b>Detail</b>	Capital investment programme to develop 44 social housing units in Killeens, Cork
<b>Responsible Body</b>	Cork City Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	June 2021
<b>End Date</b>	January 2024
<b>Overall Cost</b>	€15,917,996

## Project Description

The project comprises of the development of forty-four new dwellings of two-, three- and four-bedroom units in Killeens, Cork. It is intended that all the units will be utilised for the provision of social housing for applicants from the Social Housing list supporting Cork City Council's Social Housing delivery plan.

In the Killeens area at the time of appraisal, the housing waiting list for Social Housing stood at 59 applicants. That broke down into applications for 3 no. four bed dwellings, 19 no. three bed, 25 no and 12 no. one bedroom dwellings. This development will therefore meet the need of 44.

applicants from that waiting list.

The development of 44 units comprises of 7 two-bedroom units, 32 three-bedroom units and 5 four-bedroom units. The proposal of 44 units achieves a density of 23.4 units per hectare which is consistent with delivering best use of the site.

## Background

This proposed scheme forms part of the ongoing Competitive Dialogue 'Cork City Council Housing Programme 2021-2023' public procurement process and is a major part of Cork City Council's delivery plan for Rebuilding Ireland as approved by Government in July 2016.

The Council invites proposals from Candidates which can deliver social, affordable, or mixed tenure schemes, to include new build construction, conversion of existing buildings, or a scheme which forms part of a larger development.

Through the Competitive Dialogue procedure, the Council engages with Candidates to identify and define the best means suited to meeting its requirements whether by means of solutions such as the:

- provision of suitable sites, carrying out design and obtaining appropriate planning permissions in partnership with the Council and delivery of housing schemes on selected sites.
- delivery of housing schemes to be ready for occupation by residents under a parallel site Acquisition and Development Agreements with the Council entitled the *Cork City Council Housing Programme 2021-23*.
- completion and transfer of suitable existing unfinished housing schemes.
- provision of suitable sites with valid planning permission for a housing development and delivery of such a development.
- delivery of additional units in existing housing schemes.
- delivery and transfer of suitably refurbished housing.
- conversion of existing residential, non-residential, commercial, and industrial buildings to deliver suitable housing.

The Killeens development is one of a number of schemes that were shortlisted through the dialogue process. The scheme (alternatives, constraints, cost/value for money, risk assessment, design, finishes, etc.) has been agreed with the Bidder. The project has been subjected to an independent property valuation and the project delivery costings have been reviewed by an independent Chartered Quantity Surveyor.

### Current Status

On the 2nd of November 2022, a Chief Executive order was made for the purchase of the site at Killeens. On the 16<sup>th</sup> of December 2022, a Chief Executive order was made to enter into a Project Agreement with the developer, BMOR Projects and construction commenced in December 2022. The expected completion date is January 2024.

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### Section B - Step 1: Logic Model Mapping

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As part of this In-Depth check, Cork City Council have completed a Programme Logic Model(PLM) for the Killeens Housing Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Deliver new social housing units to support the CCC Housing Program 2021-2023 which forms a key part of the Rebuilding Ireland Government Programme.</p> <p>Provide housing to meet guidelines for the development of Quality Sustainable Communities.</p>	<p>Capital funding provided by the Department of Housing, Local Government and Heritage.</p> <p>Site at Killeens.</p> <p>Cork City Council Staff and resources.</p> <p>External Consultants &amp; Contractors.</p>	<p>Competitive Dialogue Process.</p> <p>Independent Valuation.</p> <p>Tender process, review, selection, and award.</p> <p>Purchase of the parcels of land that make up the site.</p> <p>Project Management.</p> <p>Recoupment of Capital Grant.</p>	<p>The development of 44 dwelling units in the Killeens area just north of the city.</p>	<p>The housing project is expected to deliver new social housing units in response to the demand that exists for the Killeens area of the city, reducing the numbers on Cork City Council’s housing waiting list and supporting the Rebuilding Ireland Government Programme.</p>



## Description of Programme Logic Model

**Objectives:** The objectives of the housing development are to deliver forty-four social housing units to support the CCC Housing Program 2021-2023. The construction of these units will contribute towards addressing the housing waiting list and the high demand for suitable housing in the Killeens area of the city.

**Inputs:** The primary input to the programme is the capital funding of €15,917,996 approved by the Department of Housing, Local Government and Heritage. The cumulative expenditure to the end of 2022 is €2,041,280.13.

**Activities:** There are a number of key activities being carried out during the project including:

- Competitive Dialogue Process.
- Independent Valuation.
- Preparation of a Proposal (Capital Appraisal)
- Correspondence with the Department of Housing, Local Government and Heritage.
- Tendering for the suitable developers, review, and award of contracts.
- Purchase of the parcel of land that make up the site.
- Construction of dwelling units.
- Project management and administration of contracts.

**Outputs:** The expected outputs of the project are forty-four high quality dwellings with a mix of two-, three- and four-bedroom houses.

7 - two-bedroom houses

32 - three-bedroom houses

5 – four-bedroom houses

**Outcomes:** The envisaged outcome of the project is to deliver new social housing units of high quality to support the Rebuilding Ireland Government Programme. In the Killeens area of the city, there is an elevated list of approved housing applicants. These forty-four units will provide social housing addressing the demand in the area.

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

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



June 2021	Request to participate in Competitive Dialogue Process initiated.
June 2021	Suitability Assessment Questionnaire Reports reviewed and short listing of candidates completed.
July 2021	Invitation to Participate in Dialogue process completed, assessment report issued with preferred bidder.
October 2021	Independent Valuation of Killeens site.
December 2021	Quantity surveyors report on project delivery costs.
December 2021	Capital Appraisal and DHLGH Stage 1, 2 & 3 submission for approval.
February 2022	Dialogue phase for Lots 2B closed.
May 2022	DHLGH Stage 1, 2 & 3 Approval
July 2022	Deadline for receipt of Tender
November 2022	CE Order approving purchase of site and appointment of Developer.
December 2022	Contract Awarded
December 2022	On site commencement
January 2024	Substantial Completion

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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 evaluation for the Killeens Development.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Cork City Council Annual Operational Plan	Outlines the key services intended to be delivered to the Cork City public and businesses during 2022.
Capital Appraisal for site at Killeens, Cork	Appraisal document for the development at Killeens, Cork.
Valuation Report	Independent valuation report of the development at Killeens, Cork.
Correspondence with the Department of Housing, Local Government and Heritage	Submissions and Approvals to the Department in line with the Capital Works Management Framework.
Procurement Documents	Competitive Dialogue procurement and tender process documents.
Deeds of Property	Deeds for site at Killeens.

### **Key Document 1: Cork City Council Annual Operational Plan**

The Annual Service Delivery Plan is an essential component in delivering the Corporate Plan 2019 – 2024 as required by section 50 of the Local Government Reform Act 2014. Cork City Council produces an Annual Service Delivery Plan each year following the adoption of its annual budget to plan its activities for the year ahead. It identifies the key services that Cork City Council intends to deliver to the people and businesses of Cork City. The Operational Plan includes the social housing provision target for each year.

### **Key Document 2: Capital Appraisal for Development at Killeens, Cork.**

The appraisal detailed the following:

- Analysis of Housing Need – the need for social housing within the Killeens area of Cork City.
- Design Brief – an outline of the proposed development of forty-four dwellings.
- Site Selection – assessment of the suitability of a site for housing purposes.
- Project Management Arrangements – details of the mix of in-house and external contractors proposed to complete the project.
- Initial Cost Estimates – preliminary budget estimate for the development.

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

### **Key Document 3: Valuation Report**

The Independent Valuation was conducted by external valuers in October 2021. The valuers formed their opinion based on evidence from actual transactions and quoting prices of properties on the market at the time.

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

The submission and approvals along with the supporting documentation are maintained on the file for the Department of Housing, Local Government and Heritage approval for the development with a budget of €15,917,996.

### **Key Document 5: Procurement Documents**

In June 2021, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. The Invitation to Submit a Tender for Lot 2B of the 'Cork City Council Social Housing Programme 2021-23' was issued on the 28<sup>th</sup> of June 2022. Submissions for Lot 2B were received and assessed by the assessment panels against the 'Award Criteria'. Comprehensive documentation relating to the competitive dialogue process and tender evaluation processes is available on file.

### **Key Document 6: Deeds of Properties**

Deeds for the site at Killeens

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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 Killeens Housing Project. It evaluates whether appropriate data is available for the future evaluation of the project.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Capital Appraisal Report	Outlines the need for the Project (Housing demand numbers, type of units needed, alternative means of meeting the need, site constraints, planning details, cost and vfm, management arrangements, delivery mechanism proposals, programme.	This is available from the Housing Section of Cork City Council
Valuation Report	To determine the valuation of the site and subsequent development	Information readily available – Available on file
Project File	Documents to support the process followed throughout the project - preliminary appraisals, meeting minutes, communication with Department of Housing, Local Government and Heritage, tender reports, Chief Executive Orders, etc	Information readily available – Available on file
Costs associated with the project.	To determine the value of the project	Information readily available – Available on file.

### Data Availability and Proposed Next Steps

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

The project is still being implemented and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project.

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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 development of Killeens 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)

By utilizing the Competitive Dialogue process, the preferred bidder/developer provided the construction site, cost details and the development plan with pre-approved planning.

Through the dialogue process, the scheme (alternatives, constraints, costs/value for money, risk assessment, design, finishes, etc.) has been assessed and agreed with the Bidder. The project has been subjected to an independent property valuation and the project delivery costings have been reviewed by an independent Chartered Quantity Surveyor. Stages 1, 2 & 3 of the Capital Works Management Framework appraisal (being stage 1. Preliminary business case and stage 2 pre-tender final business case of the PSC code) have all been submitted for approval to the DHLGH at the same time in the process, as the project and associated costs for each stage submission are the same. This satisfies stages 1,2 of the Appraisal stage of the PSC Code. Stage 4 of the CWMF was not submitted for approval as the costs had not changed, following the tender process.

The implementation stage has just commenced in December 2022, therefore Internal Audit is not in a position to provide an opinion.

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

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

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

Regarding the Killeens development project, it is important that the project operates within the Public Spending Code framework.

Internal Audit recommend that CCC ensure to in future submit Stage 4 of the CWMF in order to fully comply with stage 3 of the PSC code.

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

Cork City Council should ensure that all relevant employees are aware of their responsibility with regard to the Public Spending Code.

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## Section: In-Depth Check Summary

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### Summary of In-Depth Check

The project involves the purchase of land situated in the Killeens area of Cork City and the development of forty-four units with an approved overall budget of €15,917,996. The project is a result of Cork City Council launching a competitive dialogue procedure in June 2021 in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages of the Capital Works Management Framework.

All relevant documentation was made available during this review and is accessible for future evaluation of the project.

Overall, the capital expenditure project being incurred, Killeens Development Project is well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, in compliance with the Public Spending Code.

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

## Quality Assurance – In Depth Check Dominick Housing Development

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Dominick Street Housing Development
<b>Detail</b>	Capital investment programme to develop 9 housing units in Dominick Street, Cork
<b>Responsible Body</b>	Cork City Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	June 2021
<b>End Date</b>	March 2024
<b>Overall Cost</b>	€3,177,288



## Project Description

The project comprises the development of nine new dwellings of one-, two- and three-bedroom units. The development site is located in the north side of the City Centre area of Cork City within the ‘Inner City Residential Neighbourhood.’ The site currently occupied by a derelict building is being renovated and incorporated into the design of the proposed development.

In the Dominick Street area, the housing waiting list for Social Housing currently stood at 2,659 applicants. That broke down into applications for 60 four bed dwellings, 343 three bed, 817 two beds and 1,439 one-bedroom dwellings. This development will therefore meet the need of 9 applicants from that waiting list.

The development of 9 units comprises 1 three-bedroom apartment, 1 two-bedroom apartment and 7 one-bedroom apartments. The development achieves a density of 292 units per hectare which is consistent with delivering best use of the site.

## Background

This proposed scheme forms part of the ongoing Competitive Dialogue ‘Cork City Council Housing Programme 2021-2023’ public procurement process and is a major part of Cork City Council’s delivery plan for Rebuilding Ireland as approved by Government in July 2016.

The Council invites proposals from Candidates which can deliver social, affordable, or mixed tenure schemes, to include new build construction, conversion of existing buildings, or a scheme which forms part of a larger development.

Through the Competitive Dialogue procedure, the Council engages with Candidates to identify and define the best means suited to meeting its requirements whether by means of solutions such as the:

- provision of suitable sites, carrying out design and obtaining appropriate planning permissions in partnership with the Council and delivery of housing schemes on selected sites.
- delivery of housing schemes to be ready for occupation by residents under a parallel site Acquisition and Development Agreements with the Council entitled the *Cork City Council Housing Programme 2021-23*.
- completion and transfer of suitable existing unfinished housing schemes.
- provision of suitable sites with valid planning permission for a housing development and delivery of such a development.
- delivery of additional units in existing housing schemes.
- delivery and transfer of suitably refurbished housing.
- conversion of existing residential, non-residential, commercial, and industrial buildings to deliver suitable housing.

The Dominic Street development is one of a number of schemes that was shortlisted through the dialogue process. The scheme (alternatives, constraints, costs/value for money, risk assessment, design, finishes, etc.) has been agreed with the Bidder. The project has been subjected to an independent property valuation and the project delivery costings have been reviewed by an independent Chartered Quantity Surveyor.

### Current Status

A Chief Executive order was made to enter into a Project Agreement with the developer, Mavro Ltd, on the 16<sup>th</sup> of March 2022, contracts were signed on 16<sup>th</sup> of November and construction commenced in January 2023. The expected completion date is March 2024.

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### Section B - Step 1: Logic Model Mapping

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As part of this In-Depth check, Cork City Council have completed a Programme Logic Model (PLM) for the Dominick Street Housing Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Deliver new social housing units to support the CCC Housing Program 2021-2023 which forms a key part of the Rebuilding Ireland, Government Programme.</p> <p>Provide housing to meet guidelines for the development of Quality Sustainable Communities.</p>	<p>Capital funding provided by the Department of Housing, Local Government and Heritage.</p> <p>Site at Dominic Street.</p> <p>Cork City Council Staff and resources.</p> <p>External Consultants &amp; Contractors.</p>	<p>Competitive Dialogue Process.</p> <p>Independent Valuation.</p> <p>Tender process, review, selection, and award.</p> <p>Purchase of the parcels of land that make up the site.</p> <p>Project Management.</p> <p>Recoupment of Capital Grant.</p>	<p>The development of 9 dwelling units in the Dominick Street area of the city.</p>	<p>The housing project is expected to deliver new social housing units in response to the demand that exists in Dominick Street Cork. Reducing the numbers on Cork City Council's housing waiting list and supporting the Rebuilding Ireland, Government Programme.</p>

## Description of Programme Logic Model

**Objectives:** The objectives of the housing development are to deliver 9 social housing units to support the CCC Housing Program 2021-2023. The construction of these units will contribute towards addressing the housing waiting list and the high demand for suitable housing in the city center area.

**Inputs:** The primary input to the programme is the capital funding of €3,177,288 approved by the Department of Housing, Local Government and Heritage. The cumulative expenditure to the end of 2022 is €409,206.

**Activities:** There are a number of key activities being carried out during the project including:

- Competitive Dialogue Process.
- Independent Valuation.
- Preparation of a Proposal (Capital Appraisal)
- Correspondence with the Department of Housing, Local Government and Heritage.
- Tendering for the suitable developers, review, and award of contracts.
- Purchase of the parcels of land that make up the site.
- Internal approvals through Chief Executive Order.
- Project management and administration of contracts.
- Construction of dwelling units.

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

7 - one-bedroom apartments

1 - two-bedroom apartment

1 – three-bedroom apartment

**Outcomes:** The envisaged outcome of the project is to deliver new social housing units of high quality to support the Rebuilding Ireland, Government Programme. In the city, there is an elevated list of approved housing applicants. These nine units will provide social housing addressing the demand in the area.

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

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



June 2021	Request to participate in Competitive Dialogue Process initiated.
June 2021	Suitability Assessment Questionnaire Reports reviewed, and short listing of candidates completed.
July 2021	Invitation to Participate in Dialogue process completed, assessment report issued with preferred bidder.
October 2021	Independent Valuation of Dominick Street site.
October 2021	Quantity surveyors report on project delivery costs.
November 2021	Capital Appraisal and DHLGH Stage 1,2 & 3 submission for approval.
January 2022	DHLGH Stage 1,2&3 Approval
February 2022	Dialogue phase for Lots 2C closed.
February 2022	Deadline for receipt of Tender
February 2022	Capital Appraisal and DHLGH Stage 4 submission for approval.
March 2022	DHLGH Stage 4 Approval
March 2022	CE Order approving purchase of site 21 & 22 Dominic Street and appointment of Developer.
November 2022	Contract Awarded
January 2023	On site commencement
March 2024	Substantial Completion

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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 evaluation for the Dominick Street Development.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Cork City Council Annual Operational Plan	Outlines the key services intended to be delivered to the Cork City public and businesses during 2022.
Capital Appraisal for site at Dominick Street, Cork	Appraisal document for the development at Dominick Street, Cork.
Valuation Report	Independent valuation report of the development at Dominick Street, Cork.
Correspondence with the Department of Housing, Local Government and Heritage	Submissions and Approvals to the Department in line with the Capital Works Management Framework.
Procurement Documents	Competitive Dialogue procurement and tender process documents.
Deeds of Property	Deeds for properties at Dominick Street.

### **Key Document 1: Cork City Council Annual Operational Plan**

The Annual Service Delivery Plan is an essential component in delivering the Corporate Plan 2019 – 2024 as required by section 50 of the Local Government Reform Act 2014. Cork City Council produces an Annual Service Delivery Plan each year following the adoption of its annual budget to plan its activities for the year ahead. It identifies the key services that Cork City Council intends to deliver to the people and businesses of Cork City. The Operational Plan includes the social housing provision target for each year.

### **Key Document 2: Capital Appraisal for Development at Dominick Street, Cork.**

The appraisal detailed the following:

- Analysis of Housing Need – the need for social housing within the city centre area of Cork City.
- Design Brief – an outline of the proposed development of thirty dwellings.
- Site Selection – assessment of the suitability of a site for housing purposes.
- Project Management Arrangements – details of the mix of in-house and external contractors proposed to complete the project.

- Initial Cost Estimates – preliminary budget estimate for the development.

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

### Key Document 3: Valuation Report

The Independent Valuation was conducted by external valuers in October 2021. The valuers formed their opinion based on evidence from actual transactions and quoting prices of properties on the market at the time.

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

The submission and approvals along with the supporting documentation are maintained on the file for the Department of Housing, Local Government and Heritage approval for the development with a budget of €3,177,288.

### Key Document 5: Procurement Documents

In June 2021, Cork City Council launched a competitive dialogue procurement procedure to engage with suitable candidates to identify solutions and opportunities to deliver Cork City Council's Social Housing Programme. The Invitation to Submit a Tender for Lot 2C of the 'Cork City Council Social Housing Programme 2021-23' was issued on the 28<sup>th</sup> of June 2022. Submissions for Lot 2C were received and assessed by the assessment panels against the 'Award Criteria'. Comprehensive documentation relating to the competitive dialogue process and tender evaluation processes is available on file.

### Key Document 6: Deeds of Properties

The deeds for each property are available on file.

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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 Dominick Street Housing Project. It evaluates whether appropriate data is available for the future evaluation of the project.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Capital Appraisal Report	Outlines the need for the Project (Housing demand numbers, type of units needed, alternative means of meeting the need, site constraints, planning details, cost and vfm, management arrangements, delivery mechanism proposals, programme.	This is available from the Housing Section of Cork City Council
Valuation Report	To determine the valuation of the site and subsequent development	Information readily available – Available on file
Project File	Documents to support the process followed throughout the project - preliminary appraisals, meeting minutes, communication with Department of Housing, Local Government and Heritage, tender reports, Chief Executive Orders, etc	Information readily available – Available on file
Costs associated with the project.	To determine the value of the project	Information readily available – Available on file.

### Data Availability and Proposed Next Steps

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

The project is still being implemented and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project.

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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 development of Dominick Street based on the findings from the previous sections of this report.

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

By utilizing the Competitive Dialogue process, the preferred bidder/developer provided the construction site, and development plan, with pre-approved planning.

Through the dialogue process, the scheme (alternatives, constraints, costs/value for money, risk assessment, design, finishes, etc.) has been assessed and agreed with the Bidder. The project has been subjected to an independent property valuation and the project delivery costings have been reviewed by an independent Chartered Quantity Surveyor. Stages 1, 2 & 3 of the Capital Works Management Framework appraisal (being stage 1. Preliminary business case and stage 2 pre-tender final business case of the PSC code) have all been submitted for approval to the DHLGH at the same time in the process, as the project and associated costs for each stage submission are the same. A stage 4 submission of the Capital Works Management Framework was approved by the DHLGH in March 2022. This satisfies stages 1,2 and 3 of the Appraisal stage of the PSC Code.

The implementation stage has just commenced in November 2022.

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

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

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

Regarding the Dominick Street development project, it is important that the project operates within the Public Spending Code framework. Once the project is complete a post project review should be undertaken within a reasonable timeframe, to assess whether project objectives have been met and that lessons learned can be applied.

Cork City Council should ensure that all relevant employees are aware of their responsibility with regard to the Public Spending Code.



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

The project involves the purchase of land situated at No. 21 and 22 Dominick Street, Cork, and the development of nine dwelling units, with an approved overall budget of €3,177,288. The project is a result of Cork City Council launching a competitive dialogue procedure in June 2021 in order to identify suitable sites or housing projects/schemes that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages of the Capital Works Management Framework.

All relevant documentation was made available during this review and is accessible for future evaluation of the project.

Overall, the capital expenditure project being incurred, Dominick Street Development Project is well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, in compliance with the Public Spending Code.

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

**Quality Assurance – In Depth Check**  
**Glashaboy River Flood Relief Scheme**

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**Section A: Introduction**

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<b>Programme or Project Information</b>	
<b>Name</b>	Glashaboy River Flood Relief Scheme
<b>Detail</b>	Capital investment programme to develop a Flood Relief Scheme to alleviate flooding in Glanmire/Sallybrook, Cork
<b>Responsible Body</b>	Cork City Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	2012
<b>End Date</b>	Expected Substantial Completion Date of Q2 2026
<b>Overall Cost</b>	€ 19,900,000

## **Project Description**

### **Background**

The Office of Public Works (OPW) in partnership with both Cork City and Cork County Councils recognised the high levels of existing flood risk in the River Lee Catchment and carried out a Catchment Flood Risk Assessment and Management (CFRAM) Study for the Lee Catchment which included the Glashaboy River catchment. The Draft Catchment Flood Risk Management Plan was published in February 2010, and this identified a preferred option for the alleviation of flood risk in the Glashaboy catchment.

Significant flooding occurred in June 2012 in the Glanmire/Sallybrook area and as a result Cork County Council, acting as Agents for the OPW commissioned Arup in association with JBA Consulting to develop a viable, cost-effective, and sustainable Scheme, to allow the design flood event along the Glashaboy River and its tributaries without causing flooding of properties, in so doing protecting against flooding from pluvial, fluvial, tidal and surge.

### **Objectives**

Approximately 103 properties (78 residential and 25 commercial) are being protected by the scheme, which will provide standard protection against a flood event, with a 1% probability of occurring in any given year (more commonly known as the one in one-hundred-year flood).

The scheme extends over approximately 4 km of the Glashaboy River, three associated millraces, and lengths of various tributaries including: appropriately 0.5 km of the Butlerstown Stream; approximately 1.8 km of Glenmore Stream (a tributary of Butlerstown Stream) and short lower reaches of various other tributaries.

The estimated construction cost of the scheme is in the region of €20m. The flood relief scheme is funded from within the allocated €1 billion for flood risk management over the period 2018-2027. Provision for the cost of the scheme is included in the Office of Public Works' multi annual capital allocation.

### **Oversight and Governance**

Governance and oversight of the Scheme is being delivered by a Project Steering Group. This is comprised of senior representatives of the Office of Public Works, Cork City Council, Cork County Council, and Arup. The latter named company are the Engineering Consultancy Service Provider appointed by the Project Steering Group and who manage and oversee the implementation of the Scheme on a day-to-day basis.

Monthly progress reports and more recently, weekly progress reports are prepared for the Steering Group. These are comprehensive documents and include the following:

- Minutes of previous Steering Group meeting
- Summary of key activities in the period and planned activities
- Review of overall completion programme

- Health & safety, Risk Management, Legal & contractual issues
- Decisions to be made

Additional governance measures were added by the Minister when confirming the scheme. An Environmental Monitoring Group (EMG) had to be established and is required to remain in place for the full duration of scheme construction, including the period of implementation of all construction stage mitigation measures. The Group includes representatives of the OPW, Cork County and City Councils.

All updates to the construction work that have potential to impact on the environment are subject to review and formal written agreement by the EMG. The EMG reviews all environmental audit results and ensures remedial actions are agreed and implemented to address any environmental compliance issues on a timely basis. It ensures that environmental impacts during construction do not exceed the envelope of effects predicted in the EIAR and NIS including their addenda.

The EMG also monitors liaison with relevant statutory authorities regarding aspects of construction affecting specific environmental factors.

In May 2019 following the City boundary extension, Cork City Council became the main Contracting Authority with Cork County Council remaining as project managers.

### **Project stages**

The project is being completed in three stages.

Stage 1: Development of a number of flood defence options and the identification of a preferred Scheme.

Stage 2: Public Exhibition of Scheme.

Stage 3: Detailed construction design, compilation of work packages and preparation of tenders for contracts.

Stage 4: Construction Supervision & Project Management Services

Stage 5: Handover of the Works.

### **Project status**

**Stage 1 & 2 is complete.**

An initial screening of a long list of possible flood risk management measures against a predetermined set of criteria, was carried out to determine their potential viability. A technical assessment of potentially viable flood risk management measures was then undertaken.

As the locations at risk are spread over a large area, it was considered appropriate to divide the assessment of the potential flood risk management measures into discrete areas. A shortlist of potential flood relief options was developed for each area and subjected to multiple assessments including economic, environmental, and multi-criteria assessments, resulting in a preferred flood relief option for each area.

The preferred option for each area was further updated following the completion of a detailed hydraulic modelling analysis. Additional conveyance improvements and defence heights greater than the general scheme freeboard were added to ensure the resilience of the preferred option.

December 2015 was the wettest month on records in many areas of Ireland, particularly in the Southwest where rainfall amounts were approximately three times the monthly average. Major flooding on the Glashaboy river led to a further review and refinements of the preferred option.

The preferred option for each area was subjected to a cost benefit analysis and a sensitivity analysis. The result confirmed that the scheme was cost beneficial in all scenarios tested.

Details of the potential flood relief options for each area, the assessments, cost estimates, selection process and preferred option were published in the 2016 Option Report prepared by Arup.

Key elements of the works include:

- Replacement of several existing culverts with either new culverts or bridges and culvert extensions.
- Replacement of Hazelwood Shopping Centre bridge.
- New flood relief channel and culvert at Hazelwood Avenue.
- Replacement of existing flood defence walls and construction of new flood defence walls.
- New surface water pumping station and one foul pumping station.
- Provision of civil works such as road/footpath re-grading at several locations.
- Removal of vegetation and trees.
- Removal and reinstatement of boundary walls and fences.
- Landscaping and replanting of trees on completion
- Ongoing maintenance of the modified river channel.

### **Stage 3 is complete.**

In October 2018, the Glashaboy Flood Relief Scheme proposal accompanied by an Environmental Impact Assessment Report (EIAR) and Natura Impact Statement (NIS) was submitted by the Office of Public Works to the Minister for Public Expenditure and Reform for formal Confirmation, under the provisions of the Arterial Drainage Acts,

As a result of changes in EU legislation on environmental matters, there was a requirement for independent consultations and assessments to be conducted by the DPER. Additional information including addenda to the EIAR and NIS was submitted by Cork City Council to the DPER.

On the 18th of January 2021 the Minister for Public Expenditure and Reform, Mr. Michael McGrath T.D., in pursuance of the powers given to him by Section 7 of the Arterial Drainage Act, 1945, and of all other powers enabling him in that behalf, announced his consent to proceed with the Glashaboy

River Flood Relief Scheme. The confirmation was subject to conditions set out and agreed to by the Commissioners for Public Works in Ireland who are the sponsoring agency for the scheme which will be implemented by them and Cork City Council.

The project proceeded to tender in October 2021, however in May 2022 and following a successful tender process, the preferred tenderer requested to withdraw their tender, citing changes in the economic climate since the tender process began the previous year. Cork City Council accepted the request and subsequently were not in a position to appoint a contractor.

Cork City Council began the process of retendering and decided to take the opportunity to incorporate some additional junction improvement works (which is being separately funded by LIHAF funding) and some additional flood protection works. Applicable costs were updated to take account of inflation.

Arup were requested to carry out an update of the CBA following which they concluded that there remains a business case for the proposed scheme.

A request to proceed to tender was submitted by Cork City Council to the OPW on the 6<sup>th</sup> of December 2022 and approval was received on the 21<sup>st</sup> of December 2022.

The tender for the construction of the project was advertised in January 2023.

**Stage 4 has not yet commenced.**

Tender submissions are currently being appraised.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Cork City Council has completed a Programme Logic Model (PLM) for the Glashaboy Flood Relief Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Mitigation of flood risk events through the town of Glanmire/Sallybrook and environs.</p> <p>Create a flood defence scheme that is technically, socially, environmentally, and economically acceptable.</p>	<p>Capital funding provided by the OPW.</p> <p>Cork City &amp; County Council Staff.</p> <p>External Consultants &amp; Contractors.</p>	<p>Issuing a project brief.</p> <p>Procuring a consultancy engineering company to oversee the designing, planning, and building of the scheme.</p> <p>Implementing a steering group.</p> <p>Planning process</p> <p>Works Contract tender Process, review, selection, and award.</p> <p>Construction Phase:            Flood Defence Works            General Landscaping            Culvert Works,            Bridge Works            Provision of civil works such as road/footpath re-grading at several locations, drainage and utility works.</p>	<p>Completion of a fit for purpose flood relief scheme for Glashaboy River at (Glanmire/Sallybrook).</p>	<p>The Glashaboy flood relief scheme is expected to protect the community in Glanmire/Sallybrook and environs from harmful flooding in the future, including social, economic, infrastructural, and environmental harm.</p> <p>Improve the quality of life for the people of Glanmire/Sallybrook.</p> <p>Successful delivery of the scheme on budget using a Construction Management model</p>

		<p>Monitoring and tracking of spend on main contracts.</p> <p>Monthly Progress Reports</p> <p>Steering Group Meetings.</p> <p>Monthly Site Reports.</p>		
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## Description of Programme Logic Model

**Objectives:** The objective of the Glashaboy River flood relief scheme is to provide a long-term measure from the risk of flooding to the community of Glanmire/Sallybrook. The project comprises of developing and implementing a flood relief scheme that ensures flood risk can be managed effectively and sustainably into the future.

**Inputs:** The primary input to the programme is the capital funding which is being provided by the Office of Public Works.

Staff support of a Senior Engineer, Senior Executive Engineer, and two Executive Engineers are required in the oversight and day to day workings of the project. All Staff are permanent City or County Council employees.

**Activities:** There are a number of key activities that are being carried out throughout the project including.

- Planning and appraisal of the scheme, which has now been completed.
- Tendering for external contractors, currently in progress
- Review and award of contracts
- The construction phase involving the construction of the flood defences proper and other ancillary works such as culvert works, bridge works, road works,
- Monitoring of spend and tracking of budget.
- Project management and administration of contracts
- Governance of project

**Outputs:** Having carried out the identified activities using the inputs, the output of the project is a fit for purpose flood relief scheme for Glanmire/Sallybrook.

**Outcomes:** This is a flood relief scheme, and its outcome will be the protection of the lands in Glanmire/Sallybrook. Also, the protection of the environs and the prevention of the social, environmental, infrastructural, and economic harm that flooding damage would cause. A flood relief scheme that provides a Standard of Protection of 1% AEP Fluvial which will be to the benefit and enhancement of the community.

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

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The following section tracks the Glashaboy River flood relief scheme from inception to date in terms of major project/programme milestones.

Feb-10	Draft Lee CFRAMS study
Sep-12	Cork County Council Final Project Brief
Dec-13	Consultant awarded contract for design of the entire flood relief scheme.
Jan-14	Final Lee CFRAMS Report
Jan-14	Final Lee CFRMP Report
Jan-14	Glashaboy FRS Scheme Commencement
Feb-14	Public Information Day 1
May-14	Confirmation of funding for the FRS project from OPW
Feb-15	Public Information Day 2
Nov-16	Options Report with cost benefit analysis of preferred flood relief scheme option published.
Nov/Dec 2016	Public Information Day 3
May-18	Environmental Impact Statement
Oct-18	Detailed design with an updated cost benefit analysis reflecting changes to the cost estimate and economic benefit submitted by the OPW to the Minister for Public Expenditure and Reform.
Mar-19	Protocol agreed for Cork City Council to take on the contracting authority role on behalf of the OPW with Cork County Council continuing to provide project management for the scheme.
Oct-20	Environmental Impact Statement (Addendum)
Jan-21	Minister for Public Expenditure and Reform, Mr. Michael McGrath T.D., in pursuance of the powers given to him by Section 7 of the Arterial Drainage Act, 1945, and of all other powers enabling him in that behalf, announced his consent to proceed with the Glashaboy River Flood Relief Scheme.

Oct-21	Construction contract for entire scheme advertised
May-22	Successful Tenderer withdraws prior to contract award citing changes in the economic environment since the time of contract advertisement. Tender competition cancelled
Dec-22	OPW gives approval on revised Tender Package
Jan-23	Open tender competition advertised for construction of FRS

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

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the Glashaboy River (Glanmire/Sallybrook) Drainage Scheme Project.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Lee Catchment Flood Risk Assessment and Management Study	A Catchment Flood Risk Assessment and Management (CFRAM) Study for the Lee Catchment. The Draft CFRAM was published in February 2010.
Environmental Impact Assessment Report (2018)	A detailed description of the proposed development comprising information on the site, design and size and environmental impact of the proposed development
Environmental Impact Assessment Report Addendum (2020)	Issued in response to the request for further information by the office of Minister for Public Expenditure and Reform
Consultancy Engineers Options Appraisal report	This outlines the flood risk options available to meet the flood risk objectives. Numerous assessments on a shortlist of options. Selection and recommendation of a preferred option.
Cost Benefit Analysis	This output provided an economic assessment of the costs and benefits of the scheme in order to determine if the scheme was economically justifiable
Letters from OPW	Approval from OPW for progressing with the flood relief scheme in Glashaboy and confirmation of funding.
Minutes of meetings of Steering Group	This documentary evidence of agendas and minutes of meetings that were held. The minutes provide a comprehensive record of those present, matters discussed, outcomes agreed, and actions required along with assigned responsibilities
Progress Reports (2014-2022)	On-Going Project Management Reports for the Glashaboy Flood Relief Scheme.

Financial Reports	Detailed cost code reports from Cork County Council and City Council's financial reporting system of expenditure and receipts. Cost projection reports prepared by Project Team for the OPW Cost v tender cost reports prepared by ARUP.
Chief Executive Orders	Contracts made on behalf of the council and affixes the official seal of the council on documents.

**Key Document 1: Lee Catchment Flood Risk Assessment and Management Study (and the South-West CFRAM Study)**

The Glashaboy Flood Relief Scheme was developed in response to the findings of the Lee Catchment Flood Risk Assessment and Management Study, which recommended the implementation of a scheme of flood relief measures for risk areas including the Glanmire/Sallybrook area.

The following was recommended for the Glashaboy sub-catchment:

- Permanent flood walls/embankments, culverts and bridge works, vegetation clearing, individual property protection, and a pumping station. (to manage fluvial risk)

**Key Document 2: Environmental Impact Assessment Report**

The Glashaboy River Flood Relief scheme necessitated an EIS which is an assessment that is carried out accordance with the relevant provisions of Directive 2011/92/EU on the Assessment of the Effects of Certain Public and Private Projects on the Environment and in accordance with the relevant provisions set out in Directive 2014/52/EU which amends Directive 2011/92/EU.

It is the process for evaluating the likely environmental impacts of the Glashaboy River Flood Relief Scheme, taking into account inter-related socio-economic, cultural, and human-health impacts, both beneficial and adverse. The EIS is a very comprehensive document prepared on behalf of Cork County Council by environmental specialists under the supervision of Arup. It explores the scheme in detail with some of the major headings being.

- A description of the proposed scheme
- Alternatives considered in the development of the scheme
- The Planning & Development Context
- The aspects of the environment considered
- Other Interactions

It concludes that, subject to the mitigation measures proposed, and the conditions set out, the effects of the proposed development on the environment and human health would be acceptable.

### **Key Document 3: Environmental Impact Statement Addendum**

Under the relevant legislation, the Minister for Public Expenditure and Reform is required to carry out an Environmental Impact Assessment of the proposed scheme. Having reviewed the submission, the Minister requested further information on the 2018 Environmental Impact Assessment Report (EIAR) and scheme.

The request is addressed by means of an addendum to the original EIAR. The addendum consisted of a request for information on nine items. The nine items can be summarised as follows:

1. Competency details for all personnel and firms who provided significant inputs to the EIAR.
2. Further information to clearly show how environmental considerations were taken into account during consideration of alternatives.
3. Further details of proposed widening, deepening, realignment, and regrading of river channels and of future maintenance works.
4. An updated Hydrology assessment to ensure full assessment of the worst case likely significant effects on water quality during construction and maintenance.
5. Provision of updates to assessment of impacts in all other specialist sections of the original EIAR to ensure that they meet certain additional criteria.
6. Mitigation measures and monitoring proposals are to be revised and augmented, as required to ensure that they meet certain additional criteria.
7. All monitoring proposals should be accompanied by appropriate and clear remedial or other actions which will be implemented in event of exceedances of trigger levels, to ensure that acceptable limits are not exceeded.
8. Updates to assessments of residual impacts in the specialist sections to meet certain additional criteria.
9. A revised Construction and Environmental Management Plan (CEMP) clearly showing specific procedures and measures that contractors will be required to adhere to during the construction and maintenance phase.

The Addendum was prepared on behalf of Cork City Council by Arup and published in October 2020. There were no material changes to the proposed scheme resulting from the response to the request for further information. Additional mitigation measures were included, where necessary.

#### **Key Document 4: Options Appraisal Report**

This Options Assessment Report was produced as part of Stage I of the project and would have been read in conjunction with the Constraints Study, Hydrology Report, and the Hydraulics Report.

The purpose of the report published in 2016 was to assess all possible flood relief options that could be implemented in the Glanmire/Sallybrook area and outline the procedure for development and selection of the preferred option. The contents of the report included the following:

- An initial screening and further assessment of potential flood relief measures.
- An economic assessment of the shortlisted options
- Multi-Criteria Assessment of the shortlisted options
- Development and recommendation of a preferred option.
- Cost Benefit Analysis of the preferred option.

Approval was received from the OPW for the approval of Arup Options Report for the progressing to the tendering process for the project. Approval was also awarded by OPW for the appointment and committing to funding of the consultants costs for each phase.

The Optioning phase and the Options Report satisfies stage 1 of the PSC Code.

#### **Key Document 5: Cost Benefit Analysis (CBA)**

The purpose of the Cost Benefit Analysis is to provide a background of the flood defence scheme, details of the costs of the scheme and also a description of the cost-benefit analysis process.

The Cost Benefit Analysis was prepared by a firm of consulting engineers and was prepared to best professional standards. It is a comprehensive analysis of the scheme and contains detailed analysis on cost estimation, cost benefit and the cost benefit analysis itself. In line with the Office of Public Works requirements the benefits of the scheme were assessed over a 50-year life cycle.

The CBA was included as part of the 2016 Options Report with the iterations at the detailed design stage and prior to going to tender stage being the latest iteration. These updates followed further refinements to the preferred option.

The Cost Benefit Analysis Report and iterations of same satisfies the requirements of the Public Spending Code.

#### **Key Document 6: Letters from OPW**

Approval was received from the OPW for the progressing and confirmed funding of the flood relief scheme. Approval was received for the progressing to the tendering process for the project.

#### **Key Document 7: Steering Group Minutes**

In compliance with the requirements of the Public Spending Code a formal structure was put in place, a project manager was appointed, and a project steering group was set up. Steering group members include representatives from Cork City Council, Cork County Council, OPW and from other stakeholders as required. There is documentary evidence of agendas and minutes of all

meetings that have been held in relation to the project. The minutes show topics discussed by the attendees, outcomes agreed, and actions required along with assigned responsibilities.

### **Key Document 8: Progress Reports**

This review examined several reports including a sample of the Progress Reports, of which up to ten are produced per year. These reports detail the progress of the scheme under the following main headings.

- Details of key activities in the period, including updates on Health & Safety, Procurement, Risk Management and Environmental issues.
- Summary of critical activities ongoing and planned for the next period.
- Information management and Steering Group Liaisons.
- Stakeholder Management

The monthly progress reports moved to a weekly basis in mid 2022 during the re-tender preparation phase.

These reports represent an on-going evaluation of the scheme.

### **Key Document 9: Financial Reports**

Detailed cost code reports from City Council's financial reporting system analysing expenditure costs and recoupment of costs by:

Contractor

Vendor

Purchase Orders

Project

Work Completion Certificates (when construction commences)

Quarterly/Half yearly cost projection reports prepared by Project Team for the OPW.

### **Key Document 10: Chief Executive Orders**

A number of Chief Executive Orders were looked at for this project. In order for payments to be awarded there must be a signed Chief Executive Order.



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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 Glashaboy River (Glanmire/Sallybrook) Flood Relief Scheme Project. It evaluates whether appropriate data is available for the future evaluation of the project.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Lee CFRAM Study	Project Appraisal and justification of the requirement for the Flood Relief Scheme.	Information readily available -Available on file
Environmental Impact Assessment Report (2018)	A description of the proposed development comprising information on the site, design, and size of the proposed development.	Information readily available -Available on file
Consultants Engineers Options Report	Economic, environmental appraisals and multi-criteria assessments of flood relief options and the recommendation of a preferred option for the Flood Relief scheme.	Information readily available -Available on file
Cost Benefit Analysis	This analysis provides an economic assessment of the costs and benefits of the scheme in order to determine if the scheme is economically justifiable.	Information readily available -Available on file
Sample of Tender Documentation	Basis of assessment for award of scheme component works	Information readily available -Available on file
Financial Data from the Council's financial management system.	To confirm receipts for recoupment of costs and payments to contractors, Monitoring of costs against tenders and change orders.	Information readily available – Available on JDEdwards financial management system

Project Progress Reports 2014-2022	Assess the reporting and monitoring of the project as it progresses.	Information readily available – Available on file
Monthly site reports	Assesses the progress of the project during the construction phase	Should be available once contractor is appointed and construction begins.
Minutes of steering committee meetings	Briefing on progress of project. Consulting on issues, risks, and costs.	Information readily available – Available on file
Correspondence from and to the OPW	To confirm approval was sought in a timely manner. To confirm recoupment of monies was completed	Information readily available – Available on file
Chief Exec orders	Approval for all costs relating to the project.	Information readily available – Available on file

### **Data Availability and Proposed Next Steps**

Internal Audit is satisfied that the financial data requirements are available on the Councils Financial Systems. The files that were reviewed were of a high quality and contained all relevant information. All financial records, associated costs of the project, receipts are clearly identified and can be traced back to the financial management system.

The project is still being implemented and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project.

Data in relation to the project site reports will be available as the project progresses. This information will help evaluate the performance of the contractor and allow the council to minimise the possibility of cost over-runs when construction begins.

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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 Glashaboy Flood Relief Scheme 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)**

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The in-depth check demonstrates that the principles and tenets of the Public Spending Code were and are being adhered to in the on-going management and appraisal of the scheme. The CFRAM report, Options report, comprehensive Environmental Impact Statements, and constant reviewing of the CBA are evidence of the approach adopted at the appraisal stage of the scheme.

Based on the in-depth review undertaken, it appears that the Glashaboy Flood Relief Scheme is substantially in compliance with the Public Spending Code. There is a steering group in place and formal structures and schedules are in place for continuous progress reporting and risk reporting. A project manager has been assigned within Cork County Council on behalf of the contracting authority, Cork City Council. Minutes are available of all meetings covering significant development to date.

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

All information and supporting documents that were requested during the review were provided and are maintained and would be readily available for a full evaluation at a later date. Key documentation such as the CFRAM, Options Report, Environmental Impact Statement Addendum and the Cost Benefit Analysis reports are available. Furthermore, all tender documentation and copies of the monthly/weekly Progress Reports along with minutes of meetings and all correspondences are carefully filed. There is sufficient data and information available on file through the financial management system to ensure that the project can be subjected to a full evaluation at a later date. Financial information is easily obtained through the Councils financial management systems.

The project is currently at tender stage and therefore no conclusion can be made on data related to future events and expenditure, however based on the quality of information available at the initial stages, there are good processes in place for the recording and maintenance of information for future evaluation of the project.

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

Regarding the Glashaboy River Flood Relief Scheme project, it is important that the project continues to operate within the Public Spending Code framework. Once the project is complete a post project review should be undertaken within a reasonable timeframe, as per Public Spending Code requirement, to assess whether project objectives have been met and that lessons learned can be applied.

It is important where design changes, cost increases or time delays are identified that the steering group continue to re-evaluate total project costs, to ensure additional costs or overruns are mitigated.

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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 Glashaboy River Flood Relief Scheme at Glanmire/Sallybrook.

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

The Glashaboy River Flood Relief Scheme has the objective of being a technically, socially, environmentally, and economically acceptable alleviation of the risk of flooding to the Glanmire/Sallybrook areas and environs. The project stems from the Lee Catchment Flood Risk Assessment and Management Study (and the South-West CFRAM Study) which identified Glanmire/Sallybrook as vulnerable to significant flooding. This scheme is led by Cork County Council and Cork City Council with participation by the OPW and the steering group established for the project.

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

Pre-Tender approval was received from the Sanctioning Body, the OPW, and the tender process is currently in progress and adhering to proper procurement procedures. The main works construction contract is scheduled to commence in July 2023 and to be substantially completed in 32 months. All relevant documentation was made available during this review and is accessible for future evaluation of the project. There is strong project management in situ and a system of robust controls in place as the project progresses.

The project has been impacted by delays at the appraisal stage because of new procedures introduced as a result of changes in EU legislation, and delays due to the original preferred works contractor requesting their removal from the tender process in 2022.

The thresholds and methodologies for appraisal set out in the PSC indicate that projects between €5 million and €20 million should be subject to preliminary and detailed appraisal, which includes, at a minimum a Multi-Criteria Analysis (MCA). On this project an MCA was documented for all shortlisted options. An economic assessment of the costs and benefits (CBA) highlights the economic justification of the scheme. The scheme at optioneering stage forecasts a CBA return ratio of 1.3. The CBA underwent various iterations as a result of refinements and cost increases due to inflation. At tendering stage, the revised CBA is forecasting a return ratio of .9 which is marginally below parity.

Overall, the capital expenditure project being incurred, Glashaboy River Flood Relief Scheme is well managed, and it is reasonable to conclude that Cork City Council is in substantial compliance with the Public Spending Code

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