

Public Spending Code
Quality Assurance Report for 2016
Monaghan County Council

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



May 2017


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Certificate

This Annual Quality Assurance Report sets out Monaghan County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:



Eamonn O' Sullivan
Chief Executive
Monaghan County Council

Date: 30th May, 2017

Introduction

Monaghan County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code. This report presents the results of each of the 5 Steps in the QA exercise and reports on compliance with the requirements of the Public Spending Code as established during this exercise.

Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a 5 step process as follows:

1. Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
2. Publishing summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
3. Completing the 7 checklists contained in the PSC.
4. Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
5. Completing this short summary report for the National Oversight and Audit Commission (NOAC).

STEP 1 – Project Inventory

This section presents the project inventories of Monaghan County Council for projects with a total project cost in excess of €500,000. The inventory is presented in three stages as set out in the attached table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
1	Expenditure being considered	Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
		Capital Grant schemes > €0.5m
		Current Expenditure programme - Increases over €0.5m
2	Expenditure being incurred	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m
3	Expenditure that has recently ended	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m

The Project inventory, set out in the format described above, is included in Appendix A.

The Inventory contains 56 Projects under the three stages and comprise a total value of €141.42m. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

Monaghan County Council – Project Inventory

Project Numbers	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being considered	1			16	3		20
Expenditure Being Incurred	29			3	2		34
Expenditure recently ended				1	1		2
Totals	30			20	6		56

Project Total Values	Revenue Expenditure			Capital Expenditure			Totals €m
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
	€M	€M	€M	€M	€M	€M	€M
Expenditure Being considered	1.25			26.66	30.6		58.51
Expenditure Being Incurred	54.66			7.02	10.61		72.29
Expenditure recently ended				1.82	8.8		10.62
Totals	55.91			35.5	50.01		141.42

STEP 2 - Summary of Procurements in excess of €10m

Information on all procurements in excess of €10m is published at:

<https://monaghan.ie/public-spending-code/>

For 2016 Monaghan Co Council has reported no projects in this category.

STEP 3 - Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of 7 checklists. Checklists 1, 3, 5 and 7 are Revenue/Expenditure-related, while Checklists 2, 4 and 6 are capital-related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists:

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined below have been completed and can be found in Appendix B of this document.

1. General obligations not specific to individual projects/programmes
2. Capital projects or Capital Grant schemes being considered
3. Current expenditure being considered
4. Capital Expenditure being incurred
5. Current Expenditure being incurred
6. Capital Expenditure Completed
7. Current expenditure Completed

Findings on Completion of Checklists

The QA exercise indicates a satisfactory level of compliance with the requirements of the Public Spending Code. No specific instances that would give rise to serious concern were identified in completing the exercise. It is recognised that there are some areas for improvement. Monaghan County Council will continue to ensure that relevant staff are aware of and understand their obligations in relation to the Public Spending Code, and of the annual reporting requirements. The Council will continue to monitor and report on compliance with the Code.

STEP 4 - In-Depth review of a sample number of projects

Step 4 of the Quality Assurance Process involved the examining a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

The Internal Audit Unit of Monaghan County Council was assigned the task of completing the in-depth check. For 2016 the Internal Auditor selected the following projects:-

- Landfill Operation and Aftercare (€1.96 millions)
- The acquisition of 16 social houses (€3.2 million)

The Auditor examined the appraisal, planning, implementation and post-implementation phases of the project and concluded as follows:

Landfill Operation and Aftercare.

The value of this job on the inventory is **€1.96 million for the year 2016** which represents 3.61% of the total Revenue value of the Inventory under the heading "Expenditure being incurred" (Service Level E01 Revenue).

While this Revenue job does not fit neatly within the PSC template as many capital projects would do, it is a continuous process of work, funded by public money via Monaghan Co Council annual budget. The total figure above includes the cost of council staff wages & salaries, loan repayments, office running costs and other Central Management Charges, together with the necessary operational costs required to manage the site and fulfil the conditions of the landfill Licence. It should be noted, that the figure above, also includes €743,757 which represents the Landfill levy collected by the Council at the site and subsequently paid to the Department of the Environment Community and Local Government within the year.

The Councils Annual Service Delivery Plan 2016, states the Councils plan is to “*Manage and operate Scotch corner landfill in line with licence*”. The Council assigned responsibility for the management of this operation to a Staff Member who is the Landfill Manager.

Monaghan County Council was granted a waste Licence subject to conditions in 2001. The majority of the work and the budget is determined by the requirements of the Licence conditions. As part of this review it was noted that the implementation and outcome of the various operational elements of the landfill site was regularly recorded, monitored and reported on by the Council during the year via quarterly and annual reports to the EPA which are listed as Key documents. The EPA also carried out 2 site inspections in 2016 and issued key documents known as “*EPA site inspection reports*” these indicated there was no “*non compliance*” with the licence conditions in relation to the landfill site. Within the section, staff also hold “*MonaghanStat*” meetings where progress / monitoring is reported on in relation to the objectives. Documents inspected in relation to procurement were available on files and the sample checked was in order. The actual expenditure and receipts both exceeded the estimated figures in the budget book and this was due mainly to waste intake at the site being higher than expected. An Annual report had been prepared on the previous years activities. There is relevant data available in the Environmental Section that would allow a future evaluation of the programme. The information examined as part of this review indicated Satisfactory Compliance with the relevant elements of the Public Spending Code.

Acquisition of 16 Social Houses

The acquisition was by preconstruction acquisition (turnkey) on a site a Kilnacloy, Railway View, Monaghan. The value of this project on the inventory is €3.2 million and represents 6.34% of the total *Capital – “expenditure being considered”*.

The Department of Environment Community and Local Government issued correspondence to Monaghan Co Council outlining the targets to be delivered upon, in the period 2015 – 2017 together with an estimate of funding. Monaghan County Council, through a Housing Needs Assessment identified the need for social housing throughout the County. A Project Appraisal document was prepared. The project was procured via the eTenders system and newspaper advertisements. The overall project detailed above and the funding was approved by the Department of the Environment Housing, Planning, Community and Local Government. Responsibility for the project at this stage is with the A/ Executive Engineer in housing. A reporting structure is in place , housing reports which include this project are prepared for housing section meetings and Management Team meetings. Key documents were available and a sample examined as part of this review indicated there is general compliance with the Public Spending Code, Some weaknesses were identified in relation to the Contract and are listed under key document No 4 of the report. As the project is at an early stage it is recommended that staff follow up on the matters raised with a view to having amendments made where necessary. The Senior Executive Officer in housing has confirmed this will be done. The relevant data required for a future evaluation of the project will be available when the project completes.

The Council Procurement Officer has also agreed to source training on the Public Spending Code for the relevant staff in the organisation. This should improve processes and procedures for future projects.

Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Monaghan County Council within the 2016 financial year.
- The relevant link in relation to publishing procurements over €10m has been placed on Monaghan County Council’s website. None for 2016.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code. While it is recognised that there are some areas for improvement, no serious concerns were raised as a result of the QA exercise.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed and the internal auditor has reported receiving satisfactory assurance that there is compliance with the Public Spending Code. Two projects were examined and recommendations are as per attached Appendix 1 & 2.
- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Monaghan Co Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, the Chief Executive and will be published on Monaghan Co. Council’s website.

Overall the QA exercise has provided reasonable assurance to the management of Monaghan Co Council that the requirements of the Public Spending Code are being met.

Appendix 1

2016 Inventory of Projects and Programmes over €0.5m

Monaghan County Council

The following table contains an inventory of expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory table

Local Authority	Expenditure being considered				Expenditure being incurred				Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes >		Capital Projects	Current Expenditure	> €0.5m		Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects	
		€0.5m	€0.5 - €5m			€5 - €20m	€20m plus					
Council												
Housing & Building												
A01 Maintenance/Improvement of LA housing					€			1.62				
A02 Housing Assessment, Allocation and Transfer					€			0.78				
A06 Support to Housing Capital & Affordable Prog.					€			0.50				
A07 RAS Programme					€			1.52				
A08 Housing Loans					€			0.59				
A09 Housing Grants					€			1.61				
Kilnacloy (Railway View) Monaghan		€	3.20									
Bree Castleblayney new builds		€	1.50									
Purchase/renovation of derelict properties		€	3.00						€	1.95		
Re-Letting Works									€	3.50		
Purchase House Housing Stock									€	1.57		
Voluntary Housing Capital Assistance Scheme Loans												
Mullaghmatt RWS Phase 4		€	3.00									1.82
McCurtain St Housing Development.												
Road Transportation and Safety												
B01 NP Road - Maintenance and Improvement					€			0.90				
B03 Regional Road - Maintenance and Improvement					€			9.05				
B04 Local Road - Maintenance and Improvement					€			6.85				
B05 Public Lighting					€			0.86				
B11 Agency & Recoupable Services					€			1.63				
MN11 7578 Monaghan to Emyvale phase 2										€	5.34	
MN11 7885 Bends Monaghan to Emyvale phase 4										€	5.27	
N2 Monaghan to Emyvale Phase 3					€		11.50					
N54 Tullybryan Ralignment					€	4.50						
N2 Clontibret to the Border					€	1.60						
N54/N2 Monaghan Town					€	0.50						
Water Services												
C01 Operation and Maintenance of Water Supply								€2.03				
C02 Operation and Maintenance of Waste Water Tmt								€1.40				

Appendix 2

Self Assessment check lists

Monaghan County Council

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Further awareness-raising and training is required.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Limited numbers of staff have attended training. Procurement unit currently being set up will provide training to relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes, a guidance document has been developed for the Q.A., adapting the PSC to Local Government Structures and approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	No agencies funded
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Recommendations from 2016 QA report have been taken on Board
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes, report submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, one on a Revenue Landfill and aftercare and the other housing capital project have been examined in depth
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	There is no formal process in place to plan for ex post evaluations/Post Project Reviews
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	2 post projects reviews carried out promptly – one in housing and one capital sports project
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	n/a	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	n/a	

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	n/a	No projects exceeding €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Appraisal required at early stage to decide on projects
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	n/a	No projects exceeding €20m
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	No projects exceeding €20m
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Where applicable
2.9 Was approval granted to proceed to tender?	3	Where applicable
2.10 Were procurement rules complied with?	3	Where applicable
2.11 Were State Aid rules checked for all supports?	n/a	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Where applicable
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	1	PI have now been developed and are now in place for 2017
2.14 Have steps been put in place to gather performance indicator data?	1	PI have now been developed and are now in place for 2017

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

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

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	n/a	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Some overspend occurred
4.7 Did budgets have to be adjusted?	3	Yes when applicable budget were adjusted
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes, when applicable budgets were adjusted
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	Yes	Difficult project or target changed due to increases in budget
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	Yes	Raised with Central Government/new application submitted
4.11 If costs increased was approval received from the Sanctioning Authority?	yes	
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?	2	Most projects progressed

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Service Delivery Plans prepared
5.2 Are outputs well defined?	3	Performance model – Monaghanstat in Place
5.3 Are outputs quantified on a regular basis?	3	On monthly basis Monaghanstat process
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Through Monaghanstat model and internal audit
5.5 Are outcomes well defined?	3	Performance model – Monaghanstat in Place
5.6 Are outcomes quantified on a regular basis?	3	Performance model – Monaghanstat in Place
5.7 Are unit costings compiled for performance monitoring?	1	
5.8 Are other data compiled to monitor performance?	3	Performance model – Monaghanstat in Place
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Performance model – Monaghanstat in Place
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	3	Performance model – Monaghanstat in Place

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	One post project review was completed
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	No projects exceeding €20m
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	yes	Yes, a housing capital project has been examined in depth
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	yes	In relation to Housing projects Post project Reviews are to be undertaken after defects liability period when Final account has been agreed/approved.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	yes	No response has been received from Central Government yet. The details of this response will be disseminated within the section.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	yes	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	

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

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

Notes:

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

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

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

Appendix 3

Quality Assurance – In depth check

Landfill Operation and Aftercare.

Monaghan County Council

Appendix 3

Comhairle Contae Mhuineacháin

Internal Audit Department



Public Spending Code for 2016

Review on Landfill Operations and Aftercare

(Expenditure being incurred)

May 2017

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Landfill Operation and Aftercare.
Detail	Incurring current expenditure in order to comply with the requirements associated with Waste Licence W0020-02 , operated under the Waste Management Act 1996 as amended.
Responsible Body	Monaghan County Council.
Current Status	Current Expenditure Being Incurred.
Start Date	EPA Licence – 2001. This Revenue expenditure refers to 2016 only
End Date	On-going - Annually
Overall Cost	€1.96 million (in 2016 budget)

Project Description In December 2001 the EPA granted a waste licence W0020 subject to conditions to Monaghan County Council for its facility at Scotch Corner Landfill. The current revision of this licence, W0020-02 was issued in March 2010. Amendments to this licence were issued in January 2013 and January 2014. The Licence allows for the development, operation, closure and aftercare of the existing non-hazardous landfill which was first opened in 1991. This licence also allows for the operation of the Civic Amenity Site and the

Material Recovery Facility. This review is carried out on the Operation and aftercare of the Landfill site only for the year 2016 (Revenue Job Code 05114001).

The operation and aftercare activities at Scotch Corner Landfill include site inspections, waste intake and compaction, management, monitoring and reporting of various elements to the EPA to ensure licence compliance, such as , groundwater, surface water ,leachate , dust, noise, landfill gas, Flare emissions, etc together with preparation of quarterly and annual returns to the EPA, various Infrastructure service and repairs, procurement of goods and service, and the general operational work associated with the management of the landfill.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Audit Staff in conjunction with the Environment Section Staff at Monaghan County Council have completed a Programme Logic Model (PLM) for the Landfill Operation and aftercare.

	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To operate the Landfill site in accordance with the EPA Licence To meet financial targets as set out in the 2016 budget 	<ul style="list-style-type: none"> Revenue funding allocation. Staff resources Procured Contractors, goods and services. 	<ul style="list-style-type: none"> Monitoring and reporting as per Licence e.g. groundwater, surface water, leachate, landfill gas, noise, dust, meteorological data, biological monitoring, flare emissions etc. Leachate management including transport and treatment of Leachate. Landfill gas management including Flaring of Methane Gas Procurement of plant, goods and services Complete necessary reports for EPA including AER, Section 53a, Landfill gas surveys, EPA RMBE returns and Biodegradable Municipal Waste Reporting. Management of the intake and handling of waste, and general management of the landfill site and budget. 	<p>Landfill financial targets met as per 2016 budget book.</p> <p>EPA reports and returns completed in accordance with requirements.</p>	<p>The site is operated without having any negative impact on the Environment.</p> <p>Full Compliance with EPA Licence</p> <p>Financial Targets reached.</p>

Objective: The Councils objective is to operate the Landfill in accordance with the EPA Licence issued under the Waste Management Act 1996 as amended and to meet the financial requirement as per budget 2016.

Inputs:- Monaghan County Council provided Revenue Funding in their annual budget to cover the day to day running costs of the Operation and aftercare of the Landfill site .

Included in this funding is the provision for contractor costs, Council Staff wages and salaries for those who work in this area of the environment /landfill section, office running costs together with and overall Co Council support service costs . It should be noted that the Landfill levy collected by Monaghan County Council and paid to the Department of the Environment also forms part of €1.96 million which is recorded on the inventory.

Activities:-

Staff carry out various activities listed below to manage the landfill site and ensure compliance with the Licence

- Monitoring and reporting as per Licence e.g. groundwater, surface water, leachate, landfill gas, noise, dust, meteorological data, biological monitoring, flare emissions etc Management and treatment of Leachate.
- Leachate management including transport and treatment of Leachate.
- Landfill gas management including Flaring of Methane Gas
- Procurement of plant, goods and services
- Complete necessary reports for EPA including AER, Section 53a, Landfill gas surveys, EPA RMBE returns and Biodegradable Municipal Waste Reporting.
- Manage Budget
- Management of the intake and handling of waste, and general management of the landfill site

Outputs: In carrying out these activities Monaghan County Council endeavours to ensure the financial requirements are met in accordance with the approved budget for 2016 , and that the EPA reports and returns are completed in accordance with requirements.

Outcomes: The site is operated by Monaghan Co. Council without having any negative impact on the Environment in compliance with their Licence and the Council reaches its targets in respect of financial requirements.

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

The following section tracks the Landfill Operation and aftercare for the year 2016 in terms of major project/programme milestones

Date	Submission Name
Following end of each Quarter – March, June, Sept and December	<ul style="list-style-type: none"> • Groundwater Monitoring Report • Surface water Monitoring Report • Leachate Monitoring Report • Landfill Gas Monitoring Report • Biodegradable Municipal Waste Reporting Landfill Submission Report
March each year	<ul style="list-style-type: none"> • Annual Environmental Report for Calendar year • EPA Landfill Gas Survey • EPA Section 53A reporting
July	<ul style="list-style-type: none"> • 2016 RMBE Methodology (Rtn No LR023579)
October	<ul style="list-style-type: none"> • Dust Monitoring Report (3 samples between May Sept)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Landfill Operation and aftercare.

Project/Programme Key Documents	
Title	Details
EPA Licences	Licence issued by the EPA for Landfill site at Scotch Corner.
EPA site visit reports (2 in year 2016)	These reports prepared by the EPA inspectors detail compliance, non compliance , and or record observations in relation to particular conditions of the licence. It also includes specific actions to be taken to rectify any matter listed.
Tender Documents for procurement	Provides information in relation to procurement pricing and acceptance
Quarterly and Annual Monitoring reports to the EPA	Monitoring and Reporting of groundwater, surface water, leachate, landfill gas, dust, noise, biological status, flare emissions and biodegradable municipal waste submission as per requirements of the Waste Licence to the EPA
Other Annual Submissions to the EPA	Annual Environmental Report, RM/BE Methodology, Landfill Gas Survey, Section 53a Reporting.

Key Document 1: EPA Licence

In December 2001 the EPA granted a waste licence W0020 subject to conditions to Monaghan County Council for its facility at Scotch Corner Landfill. The current revision of this licence, W0020-02 was issued in March 2010. Amendments to this licence were issued in January 2013 and January 2014. It is a legal document which sets the statutory requirements which must be met at all times in the development, operation, closure and aftercare of the current landfill at Scotch Corner (and the statutory requirements for the operation of the Civic Amenity Site and MRF at Scotch Corner which is not part of this review).

Key Document 2. - EPA site visit reports

These reports are prepared following 2 site visits by the EPA inspectors. They detail, compliance, non compliance, and record observations if any in relation to particular conditions of the licence. It also includes specific actions if necessary to be taken to rectify any matter listed. There were no records of "non compliance" on the reports received in relation to the land fill site element of the Licence.

Key Document 3: Tender Documents for procurement.

Documents required for the procurement of Leachate transportation were examined for this review. The sample documents examined indicated compliance.

Key Document 4: Quarterly and Annual monitoring reports to the EPA

The following documents, Monitoring and Reporting of groundwater, surface water, leachate, landfill gas, dust, noise, biological status, flare emissions and biodegradable municipal waste submission as per statutory requirements of the Waste Licence to the EPA, are all documents that are required by the conditions of Waste Licence W0020-02. These documents summarise the monitoring carried out, the data collected and an interpretation of the data. There are specific dates for sending the returns to EPA as per Licence Conditions. A sample of 9 returns was checked for compliance with the return dates – 2 were outside the specified dates details as follows:- 1 return was due by 31st March but issued on 2nd June, the other was due within 10 working days after end Dec and was returned on 6th February.

Key Document 5: Other Annual Submissions to the EPA

The other statutory submissions required by the EPA are the Annual Environmental Report, RMBE Methodology, Landfill Gas Survey and Section 53a Reporting. The Annual Environmental Report, the Landfill Gas Survey and Section 53a Reporting are required at the end of each year and summarise activities that are carried out at Scotch Corner Landfill site (and the Municipal Recycling Facility) for the year 2016. The RMBE methodology report which is completed by Monaghan County Council is used by the EPA to determine the cost of enforcement for the following year based on data for 2016.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
The reporting information on dust, noise, landfill gas, groundwater, surface water, leachate, biological monitoring and flare emissions.	To identify non-compliance with surface water and groundwater regulations. To identify exceedences of trigger levels set in the Waste Licence	Environmental Services
EPA site visit reports	To identify issues that require action on site to comply with Waste Licence W0020-02	Environmental Services
Leachate Data	To determine future viable leachate treatment options	Environmental Services
Revenue received from waste intake	Identifies the actual income – v- budgeted target etc.	Finance Section

The above data is available in the Environment Section at the Landfill offices for future evaluation. This would identify the parameters within which the Council operated in order to comply with the licence conditions. Any EPA site visit reports and Monaghan County Council reporting systems would also identify weakness and suggest recommendations which should further assist the Council and the EPA in ensuring the site is operated without having any negative impact on the Environment. There are also documents to assist the Council in determining the outcome of financial targets.

Section B - Step 5: Key Evaluation Questions

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

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

The breakdown of the expenditure taken from Agresso (by Account Element) is as follows:

€	414,693.06	Contracts & materials
€	180,070.49	Wages and Salaries
€	17,875.45	Overheads
€	250,000.00	Loan repayments
€	274,526.14	Ins, Prof fees , Rates, Trav, legal fees etc
€	743,757.00	Land Fill Levy
€	8,477.00	Contribution to Offaly Co Co. (8,000)
€	490.35	Finance adjustments
€	68,148.00	Central Mgt Charge
€	1,958,037.49	Total Exp on Inventory

This revenue job does not fit neatly with this template because of the nature of the job which is an annual ongoing process with an annual budget. The Licence for this site first issued in 2001 and the work carried out at the Landfill site is ongoing and is dictated by Licence conditions. The majority of the work and the budget is determined by the requirements of the Licence conditions and the quantity of waste handled at the site , Monaghan Co Council has assigned responsibility to a Member of Staff to manage this. There is a reporting structure within the Section whereby regular "MonStat" section meetings are held.

As part of this review it was noted that the implementation and outcome of the various operational elements of the landfill site was constantly, monitored, recorded and reported on by the Council during the year, via quarterly and annual reports to the EPA. The EPA also carried out 2 site inspections and issued key documents known as “EPA site inspection reports”. These reports indicated there was no “non compliance” with the licence in relation to the landfill element of the licence during the year.

Documents in relation to procurement are also available on files and the sample checked was in order. While expenditure exceeded the budget figure, Income also exceeded the figures set out in the budget book.

The sample documentation examined as part of this review indicated there was compliance with the relevant elements of 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?

Yes. There are various reporting documents prepared throughout the year. There is also a detailed “Environmental Annual Report” which indicates details of waste activities carried out, quantity and composition of waste received etc, summary of reports issued during the year as a result of various tests carried out, together with compliance targets. It includes notes on financial provisions and the staffing structure of the facility. There are also EPA site visit reports issued during the year and there was no record of “non compliance” in relation to the landfill section of the licence. Performance standards agreed in the Council/s Annual Service Delivery could be reviewed and measured for evaluation also.

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

There are no recommendations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Landfill Operation and Aftercare.

The value of this job on the inventory is **€1.96 million for the year 2016** which represents 3.61% of the total Revenue value of the Inventory under the heading "Expenditure being incurred" (Service Level E01 Revenue.)

While this Revenue job does not fit neatly within the PSC template as many capital projects would do, it is a continuous process of work, funded by public money via Monaghan Co Council annual budget. The total figure above includes the cost of Council Staff Wages & Salaries, Loan repayments, Office running costs and other Central Management Charges, together with the necessary operational costs required to manage the site and fulfil the conditions of the landfill Licence. It should be noted, that the figure above, also includes €743,757 which represents the Landfill levy collected by the Council at the site and subsequently paid to the Department of the Environment Community and Local Government within the year.

The Councils Annual Service Delivery Plan 2016, states the Councils plan is to "*Manage and operate Scotch corner landfill in line with licence*". The Council assigned responsibility for the management of this operation to a Staff Member who is the Landfill Manager. Monaghan County Council was granted a waste Licence subject to conditions in 2001. The majority of the work and the budget is determined by the requirements of the Licence conditions. As part of this review it was noted that the implementation and outcome of the various operational elements of the landfill site was regularly recorded, monitored and reported on by the Council during the year via quarterly and annual reports to the EPA which are listed as Key documents. The EPA also carried out 2 site inspections in 2016 and issued key documents known as "*EPA site inspection reports*" these indicated there was no "*non compliance*" with the licence conditions in relation to the landfill site. Within the section, staff also hold "MonStat" meetings where progress / monitoring is reported on in relation to the objectives. Documents inspected in relation to procurement were available on files and the sample checked was in order. The actual expenditure and receipts both exceeded the estimated figures in the budget book and this was due mainly to waste intake at the site being higher than expected. An Annual report had been prepared

on the previous years activities. There is relevant data available in the Environmental Section that would allow a future evaluation of the programme. The information examined as part of this review indicated Satisfactory Compliance with the relevant elements of the Public Spending Code.

Appendix 4

Comhairle Contae Mhuineacháin

Internal Audit Department



Public Spending Code for 2016

Review on the Purchase of 16 Houses at Kilnacloy, (Railway view) Monaghan

(Expenditure being considered)

May 2017

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	16 Houses at Kilnacloy (Railway View) Monaghan
Detail	Provision of 16 social houses by preconstruction acquisition (turnkey) on a site at Kilnacloy (Railway View) in Monaghan town.
Responsible Body	Monaghan County Council.
Current Status	Contracts signed pending Planning permission
Start Date	First Proposed in 2016
End Date	2018 (or later depending on Planning)
Overall Cost	€3,197,250 (Dept approved figure)

Project Description

Through the Housing Needs Assessment and on an ongoing basis, Monaghan County Council identified the need for social housing throughout County Monaghan. Under the Rebuilding Ireland Programme Central Government indicated that funding would be made available for for social housing. Monaghan County Council placed an advert in the local paper and advertised on etenders for the purchase of houses and/or land. The scheme at Kilnacloy (Railway View) Monaghan was submitted by a developer as a proposal whereby the Developer will design and build the houses and sell them to the Council.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Housing Section have completed a Programme Logic Model (PLM) for the Provision of 16 social houses by preconstruction acquisition (turnkey) on a site at Kilnacloy (Railway View) in Monaghan Town.

	Inputs	Activities	Outputs	Outcomes
<p>To increase the number of social houses in ownership of MCC.</p> <p>To house families who are in need of housing .</p>	<p>Capital funding - €3,197,250</p> <p>Staff resources.</p>	<p>Carry out analysis of need.</p> <p>Various consultations and meetings.</p> <p>Procurement processes.</p> <p>Planning permissions and Dept approvals.</p> <p>Monitoring and evaluations .</p> <p>Complete the process in order to purchase and legally own the houses constructed.</p>	<p>Monaghan County Council will have acquired 16 additional social houses in stock.</p>	<p>That 16 families will be housed from the housing list.</p> <p>That social housing will be provided in areas and within developments that would otherwise be predominantly private.</p>

Objectives:

The objective of the project was to increase the number of social houses in Monaghan by purchasing houses to be constructed on private land. This will in turn house 16 families from the Council Social housing waiting list.

Inputs:

The primary input to the programme is the capital funding of €3,197,250 provided by Central Government as part of the Rebuilding Ireland Programme. Council Staff time required for meeting Developers, devising adverts, marking scheme and documentation required and agreeing contracts and details.

Activities:

The activities include:- carrying out a Housing need assessment. Consultations with Central Government officials and advisors, meetings with landowners/developers, development of suitable documents e.g. adverts, preparing and carrying out procurement processes, criteria marking scheme and agreeing specification and contracts.

Ensuring the necessary approvals are in place from Planning and the Department.

Contracts to be prepared and signed together with all the necessary documentation(subject to planning). Inspect houses during construction, complete the process for legally owning the houses, accept handover when completed and allocate to housing applicants.

Outputs: Monaghan Co Council will have acquired 16 additional social houses in stock.

Outcomes: The envisaged outcomes will be: That 16 families in need of housing will be housed from the Councils waiting list, and social housing will be provided in areas and within a development that could otherwise be predominantly private.

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

The following section tracks the Project from inception to conclusion in terms of major project/programme milestones. This project falls under the heading “*expenditure being considered*” to provide 16 Houses at Kilnacloy (Railway View) Monaghan.

17 April 2015	Department of Environment Community and Local Government issued letter to MCC “Targets for delivery under the Social Housing Strategy 2015, 2016 and 2017”. Current and Capital combined target is 205 housing units with an estimated cost of €11.5million. 55 of the 205 to be delivered by LA own construction/acquisition programme and returning voids to use with a Provisional Capital Allocation of €10.4million over the period 2015 to 2017.
April 2016	In anticipation of increases in Central Government spending on provision of social housing in April 2016 adverts were placed in the local newspaper and on www.etenders.gov.ie for house acquisitions and land.
29 June 2016	Following assessment and appraisal of submissions received applications for funding are submitted to Department of Environment Community and Local Government.
July 2016	Central Government announces Rebuilding Ireland Programme which is set to increase expenditure on provision of social housing.
Sep 2016	Department Approval received for 16 houses at Kilnacloy.
Dec 2016	Chief Executive’s Order and Contracts signed for acquisition of 16 houses at Kilnacloy to be constructed.
Jan/Feb 2017	Decision to Grant Planning Permission issued on 25/01/2017. Appealed to An Bord Pleanala in February 2017 and decision of Bord expected by June 2017 (estimate).
2018/2019	Now envisaged that project will be completed in late 2018 or early 2019 (completion was originally envisaged in early 2018).

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Targets for delivery under the Social Housing Strategy 2015, 2016 and 2017	Letter from Department of Env, Community and LG setting targets for delivery of social housing.
Assessment of Housing Need	This details the number of housing applicants, and their requirements.
Project Appraisal	Details relevant information for the assessment of the project.
Public Tender Documents and Contract	Provides information in relation to procurement pricing and acceptance. Contract details conditions of purchase.
Approval from Dept of Housing Planning Community and LG	Provides approval to progress the project based on submission provided by MCC.
Title documents	Legal Documents confirming property is registered in the name of the Council (when project completes).
Post-Project Review (not available until project complete)	Final Close Out Report for the Project.

Key Document 1: Targets for delivery under the Social Housing Strategy 2015, 2016 and 2017. This document issued by the Department of Environment Community & LG and provided Monaghan Co Council with the expected targets for providing social housing.

Key Document 2: Assessment of Housing Need. This documented the number of social housing applicants on Monaghan Co Council housing list. It provided information on preferred location , no of bedrooms required in accordance with family size and any special needs.

Key Document 3: Project Appraisal. This document dated 29/6/2016 was prepared by the A/Executive Engineer in Housing Section and outlined the need, Alternative means to meet the need, Sustainable community proofing , Site constraints, Planning / site optimisation , Design brief /compliance, Cost and value for money, Project management arrangements and programme to completion .

Key Document 4: Public Tender docs including Contract. Details of the documents examined were available on file . Some weaknesses were identified ; the tender submission was received in the name of a specific person but the contract was made out in the name of a Company. Housing Section stated they were aware of this and discussion took place with the contractor. There was no documentation on file, legal or otherwise to support this change e.g. a Novation process if its necessary. The copy of the Contract provided to audit was not fully complete in that it was not dated , etc and it was noted the contractor had signed the “witness” line.

Key Document 5: Approval Document. A letter dated 30/9/2016 from the Dept of Housing, Planning Community and LG was received together with Form HC A6 which is the Budget cost approval notification for this project.

Key Document 6: Title documents to confirm Council ownership of properties. (when complete)

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Number of houses completed and purchased	To assess success of project.	Will be available in Housing Section when houses are completed.
Length of time to allocate houses	To assess the need was identified correctly	Will be available in Housing Section when houses are completed.
Time period to complete project	To assess if there is a need to change practice or processes	Will be available in Housing Section when houses are completed.
Number of repair requests after final takeover of houses	To assess the quality/highlight weaknesses in construction.	Will be available in Housing Section after final handover
Overall Financial report	To determine if the project was completed within the approved budget	Will be available in Housing Section after project completes.

Data Availability and Proposed Next Steps: The data required for a future evaluation of the project will be available in Housing section after the project is complete. At this stage Housing Section confirmed that they will carry out a post project review.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the preconstruction acquisition (turnkey) houses at Kilnacloy Railway View, Monaghan based on the findings from the previous sections of this report.

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

This project is on the PSC inventory under the heading “*Expenditure being considered*”. The Department of Environment Community and Local Government issued correspondence to the Chief Executive outlining the targets to be delivered upon in the period 2015 – 2017. A housing needs assessment had been carried out, a public procurement process was implemented and a decision was made to purchase these 16 houses when constructed. Responsibility for the project at this stage is with the A/Executive Engineer in Housing. Clerk of Works and the Engineer prepare updates on the project. Housing Reports which include progress on this project are prepared usually quarterly for Management Team meetings and Section meetings. Having examined a sample of documentation there is evidence to indicate general compliance with the standards of the Public Spending Code however there were weaknesses identified in relation to the contract details. (See note on Key document No 4 which refers to weaknesses). Staff have indicated they are currently seeking to address the issues with a view to amending same where necessary.

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 required for a full evaluation at a later date should be available after the project completes. The necessary key data is listed under the Data Audit in previous page.

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

It is recommended that the issues in relation to the contract be addressed. The Procurement Officer has also agreed to source training for all Staff in the organisation on the Public Spending Code. This should improve the processes and procedures throughout the organisation.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the acquisition of 16 social houses by preconstruction acquisition (turnkey) on a site a Kilnacloy, Railway View, Monaghan. The value of this project on the inventory is €3.2 million and represents 6.34% of the total *Capital – “expenditure being considered”*.

The Department of Environment Community and Local Government issued correspondence to Monaghan Co Council outlining the targets to be delivered upon, in the period 2015 – 2017 together with an estimate of funding. Monaghan County Council, through a Housing Needs Assessment identified the need for social housing throughout the County. A Project Appraisal document was prepared. The project was procured via the eTenders system and newspaper advertisements. The overall project detailed above and the funding was approved by the Department of the Environment Housing, Planning, Community and Local Government. Responsibility for the project at this stage is with the A/ Executive Engineer in housing. A reporting structure is in place, housing reports which include this project are prepared for housing section meetings and Management Team meetings. Key documents were available and a sample examined as part of this review indicated there is general compliance with the Public Spending Code. Some weaknesses were identified in relation to the Contract and are listed under key document No 4 of the report. As the project is at an early stage it is recommended that staff follow up on the matters raised with a view to having amendments made where necessary. The Senior Executive Officer in housing has confirmed this will be done. The relevant data required for a future evaluation of the project will be available when the project completes.

The Council Procurement Officer has also agreed to source training on the Public Spending Code for the relevant staff in the organisation. This should improve processes and procedures for future projects.