



Carlow County Council

Quality Assurance Report, 2021

Issued by

Carlow County Council

Submitted to the National Oversight Audit Commission (NOAC)

MAY, 2022

No : 108

CERTIFICATION

The annual Quality Assurance Report reflects Carlow County Council's assessment of compliance with the Public Spending Code.

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

Kathleen Holohan

SIGNATURE OF THE CHIEF EXECUTIVE:

Kathleen Holohan

10th May, 2022

DATED : _____

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INTRODUCTION

The PSC requirements for capital expenditure as notified by DPER Circulars 13/13 and 06/2018 have been updated and replaced with the “Public Spending Code : A Guide to Evaluating, Planning and Managing Public Investment” December, 2019.

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

OBJECTIVE AND APPLICATION OF THE PUBLIC SPENDING CODE:-

- The PSC applies to both capital and current expenditure and provides details of the obligations that those responsible for spending public money are obliged to adhere to.
- The PSC is designed to ensure that the State gets the best value for the resources at its disposal. The requirements of the Code are based on employing good practices at all stages of the expenditure lifecycle.
- All Government Departments, local authorities, and Bodies in receipt of public funding must comply, as appropriate, with the requirements of the Code.

The Quality Assurance requirement of the Public Spending Code involves the following five steps:-

- 1. Drawing up inventories of all projects/programmes at different stages of the Project Life Cycle**
The three sections are “expenditure being considered”, “expenditure being incurred” and “expenditure that has recently ended”. The inventory includes all projects/programmes above €0.5m.
- 2. Publish information on the Council’s website of all procurements in excess of €10m**
This applies to projects of a value greater than €10m from the category in progress or completed in the year under review.
- 3. Checklists to be completed in respect of the different stages**
These checklists allow Carlow County Council to self-assess its compliance with the Code.

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

The value of projects selected for in-depth review each year must follow the criteria set out below:-

- Capital projects – projects selected must represent a minimum of 5% of the total value of all capital projects on the project inventory.
- Revenue projects – projects selected must represent a minimum of 1% of the total value of all revenue projects on the project inventory.
- The minimum is an average over a three-year period.

5. Complete a short report for the National Oversight and Audit Commission (NOAC)

This report includes:-

- An inventory of all projects above €0.5m
- The website reference for the publication of procurements above €10m
- Completed checklists
- An in-depth review of a current and capital expenditure project and a note of how inadequacies identified in the QA process will be addressed. This report is signed by the Chief Executive and published on the Local Authority's website.

1. PROJECT INVENTORY

1.1. Inventory of projects/programmes

This section details the inventory drawn up by Carlow County Council. The inventory lists the Local Authority's projects and programmes at various stages of the project life cycle with a value greater than €0.5m. Appendix 1 sets out the inventory for Carlow County Council for the year ended 31st December, '21.

The inventory is divided between capital and current expenditure and between three stages:-

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

1.2. Expenditure being considered

Expenditure being considered contains details of twenty-five capital projects: -

- Ten relate to housing developments - € 19,158,157.00
 - Five are in respect of roads projects - €103,483,000.00
 - Ten relate to special projects - € 57,100,000.00
- €179,741,157.00**

In relation to current expenditure being considered, there was an increase of €1,560,589.00 when the 2021 budget figures were compared to 2022 expenditure figures. (Service A01 (maintenance & improvement of LA housing) and B03 (regional road improvement & maintenance))

Expenditure being incurred

The total amount of expenditure being incurred in respect of 2021 was €93,333,865.

- Revenue expenditure in respect of twenty-three different service areas amounted to €56,012,004.00. This expenditure relates to normal day to day activities of the Council, such as the maintenance and improvement of housing and roads, street cleaning, operation of the fire service, burial grounds and landfill operations. These figures are taken from the financial statement for 2021. Please note at date of report these financial statements were unaudited.
- There was a total expenditure of €37,321,861.00 reported in respect of capital projects. In addition to capital projects in respect of housing and roads, capital expenditure is also reported in respect of the Energy Efficiency Retrofitting Programme, Housing Grants, SICAP and LEADER.

1.3. Expenditure that has recently ended

- There are six items of expenditure which Carlow County Council has deemed as recently ended, with a total value of €7,191,212.00.
- Four of the projects relate to the Housing Directorate in the amount of €5,046,529.00.
- The remaining two projects are roads related with a total value of €2,144,683.00.

1.4. SUMMARY OF PROJECTS/PROGRAMMES

Summary of in-depth reviews completed in respect of the Quality Assurance process.

Revenue Expenditure				Capital Expenditure			
2019				2019			
Total Revenue Spend	Revenue Project	Project Spend	%	Total Capital Spend	Capital Project	Project Spend	%
€44,818,838	Regional Road Restoration Imp Grant	€1,173,268	2.62	€121,378,294	CALF Housing Project	€12,975,500	10.69
2020				2020			
€73,349,651	Street Cleaning Service	€756,351	1.03	€167,963,158	Housing Grants	€1,827,408	1.09
2021				2021			
€57,572,593	RAS (Rental Accommodation Scheme)	€8,369,624	14.54	€224,254,230	Turnkey Housing Development	€13,305,485	5.93
Total			18.19				17.71

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	2	0	0	19	4	2	27
Incurred	20	3	0	11	2	0	36
Completed	0	0	0	6	0	0	6
	22	3	0	36	6	2	69

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	1,560,589.00	0	0	33,941,157.00	40,000,000.00	105,800,000.00	181,301,746.00
Incurred	31,948,597.00	24,063,407.00	0	16,178,757.00	21,143,104.00	0	93,333,865.00
Completed	0	0	0	7,191,212.00	0	0	7,191,212.00
	33,509,186.00	24,063,407.00	0	57,311,126.00	61,143,104.00	105,800,000.00	281,826,823.00

2. SUMMARY INFORMATION ON WEBSITE

As part of the Quality Assurance process, Carlow County Council has published summary information on the website of all procurements in excess of €10m in respect of expenditure incurred or recently ended. Listed below is the link to this publication page on the Council's website.

[Procurements in Excess of €10Million During Year Ended 2021.pdf \(carlow.ie\)](#)

3. CHECKLISTS TO BE COMPLETED

3.1. Checklist completion: approach taken and results

This step in the Quality Assurance process involves completing a set of checklists covering all expenditure. These checks are based on self-assessment by the Local Authority of how compliant the Council has been regarding the requirements of the Public Spending Code.

The checklists are as follows:--

Checklist 1	<i>General obligations not specific to individual projects/programmes</i>
Checklist 2	<i>Capital expenditure being considered – appraisal and approval</i>
Checklist 3	<i>Current expenditure being considered – appraisal and approval</i>
Checklist 4	<i>Incurring capital expenditure</i>
Checklist 5	<i>Incurring current expenditure</i>
Checklist 6	<i>Capital expenditure recently completed</i>
Checklist 7	<i>Current expenditure that (i) reached the end of its planned timeframe or was (ii) discontinued</i>

Directorates and relevant Departments completed individual checklists. These checklists were then compiled to create one checklist representing the Council overall. The completed checklists are outlined in Appendix 2. In addition to the self-assessed scoring mechanism, some answers are accompanied by explanatory comments.

The scoring mechanism is as follows: -

- *Scope for significant improvement – score of 1*
- *Compliant but with some improvement necessary – score of 2*
- *Broadly compliant – score of 3*

3.2. Main issues arising from the Checklist Assessment

The above Checklists represent Carlow County Council's assessment of its compliance with the Public Spending Code.

The latest guidance document "A Guidance Note for the Local Government Sector (Version 4)" assists local authorities in meeting their obligations under the Code. The Council, in implementing the Public Spending Code and in producing this report, have been guided to a large extent by this document.

With regard to completion of the Checklists, it is acknowledged there is room for improvement where responses indicating a compliance level of two and under are recorded.

The provision of training for staff involved in expenditure, project and budget management is strongly recommended, together with an increased awareness of the obligations with regard to implementing the conditions and meeting the requirements of the Public Spending Code.

4. Summary Report

The inventory contained in this report lists the capital and current expenditure that were being considered, incurred and recently ended, with a value greater than €0.5m, in respect of 2021.

Carlow County Council has published details of all procurement contracts in excess of €10m in the year under review on its website.

The completed checklists reveal a broad level of compliance with the principles of the Public Spending Code. However, there are areas which need improvement where scores of less than “3” are recorded in the checklists.

An in-depth check was carried out in respect of expenditure on a Turnkey Housing Development (capital) and the Rental Accommodation Scheme (RAS) (current). In addition to the percentages covered in the first two years of the project life cycle, the review undertaken by Internal Audit this year meets, and indeed exceeds, the required percentages.

5. Summary and Conclusion

Full compliance with the PSC needs to be encouraged going forward. A constant review of processes and procedures is necessary across all spending Departments to ensure compliance and adherence to the requirements of the Code.

In this final year of the current life cycle, the in-depth checks report a total of 18% (3% required) in respect of current spend and 17% (15% required) in respect of capital spend.

The need for training has been identified and an emphasis on the importance of compliance with the requirement of the Code needs to be communicated to all relevant staff.

Overall, the Quality Assurance process provides management with reasonable assurance that the requirements of the PSC are being broadly complied with.

Kathleen Farrell

**Internal Audit
Carlow County Council**

6. Appendix A - Summary of In-Depth Checks

Carlow County Council

Public Spending Code In-Depth Review

Issued by

Internal Audit

May, 2022

1. INTRODUCTION

The Quality Assurance process provides for in-depth checks to be carried out by Internal Audit.

In respect of the 2021 return, a review of two projects was completed to assess the level of compliance with the Code through a more detailed analysis.

The projects chosen were as follows:-

- Turnkey Housing Development (capital)
- Rental Accommodation Scheme (current)

2. PROJECT 1 – HOUSING TURNKEY DEVELOPMENT

2.1. Background

Circular 31/2019 provides guidance to Local Authorities on the provision of new build housing through Turnkey acquisition and supersedes arrangements set out in Department Circular N16/227 of 2007.

Carlow County Council advertised an Expression of Interest for the provision of Turnkey housing with a closing date of 20th March, 2017. Proposals were invited for the provision of housing units throughout County Carlow.

Submissions were received from ten possible providers. The successful applicant was Milltown New Homes Ltd for the provision of sixty-three number housing units at Carrigbrook, Tullow Road, Carlow.

The total cost of the project approved by the DHPLG was €13,242,091.00. In addition, an amount of €24,000.00 was allowed for administration costs. Phase 5 and 6 of this scheme are outlined in the “expenditure being incurred” section of the inventory.

The contract for the Turnkey acquisition was signed on the 24th June, '19.

The contract was for acquisition of the units and payment was made on completion and delivery of the certified units.

AUDIT OPINION

After reviewing the available information and liaising with staff in the Housing Department, it can be concluded the project complies with the broad principles of the Public Spending Code.

The reasons for this conclusion include the following: -

- Delivery of sixty-three housing units to alleviate the need for social housing in the area.
- Units delivered in accordance with mixed tenure and sustainable communities' requirements.
- Details of income and expenditure are available from Agresso.
- Reconciliation of expenditure and recoupment is evident.
- Expenditure was recouped promptly from the DHPLG.
- In accordance with Circular 06/2018 a post project review should be carried out and published. This would allow for lessons to be learned in respect of the Turnkey process for the acquisition of houses in the future. It would also allow for the replication of good practice and procedures.

3. Project 2 – Rental Accommodation Scheme

3.1 Background & Project Details

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 eighteen months and have been assessed as having a long-term housing need.

The RAS involves a three way relationship between:-

- The Local Authority and the landlord
- The landlord and the tenant
- The tenant and the Local Authority

The programme provides private rented properties as a source of rental accommodation for those who qualify under the terms of the scheme. The scheme is operated by Local Authorities and the Local Authority makes the final decision regarding eligibility under the scheme.

At the end of 2021 there were a total of 360 RAS properties on the system. The total expenditure incurred by Carlow County Council during 2021 was €8,369,624.00.

AUDIT OPINION:-

In Carlow County Council the Rental Accommodation Scheme is implemented and monitored by staff in the Finance and Housing Departments. The Finance Department is responsible for tenant payments and monitoring arrears; and the Housing Department liaise with tenants, landlords and the DHPLG regarding the sourcing of houses, tenancies and recoupments.

From the processes and procedures reviewed in relation to the Scheme, it can be concluded there is satisfactory compliance with the Public Spending Code.

- Payments are issued monthly, in advance, to landlords.
- Recoupments are forwarded to the DHPLG on a monthly, in arrears, basis.
- Tenant payments and arrears are monitored.
- Properties are inspected before tenancies are signed.
- Internal Audit recommends procedures are put in place to ensure the necessary backup documentation is consistent and present in respect of each application.
- Strict adherence to the policy of early intervention in relation to the non-payment of rents and the monitoring of arrears is also recommended.

APPENDIX B – DETAILS OF PROJECTS AND PROGRAMMES THAT EXCEED €500,000 DURING 2021

Please see attached excel sheets

APPENDIX C- Checklists

Carlow 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	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	It is recommended training is provided in relation to the principles and requirements of the Code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	The updated guidance document has been circulated to relevant staff. The need for training has been identified.
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?	2	Yes. A guidance document for the Local Government Sector has been developed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Three Not published
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

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
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Not applicable in respect of some housing projects in excess of €10m as they were constructed by private developers and procured by the LA/AHB through Turnkey/CALF Schemes.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Procedures are in place to monitor and assess performance.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	1	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Appraisals were carried out in accordance with the Sanctioning Authority's Guidelines.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
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	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
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	

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.

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No expenditure in the inventory comes under this category
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No expenditure in the inventory comes under this category
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category
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	The items falling into this category are ongoing essential functions, ie maintenance and improvement of LA housing and road network.
Q 3.6	Did the business case include a section on piloting?	N/A	See above
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	See above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No expenditure in the inventory comes under this category
Q 3.11	Was the required approval granted?	N/A	No expenditure in the inventory comes under this category
Q 3.12	Has a sunset clause been set?	N/A	No expenditure in the inventory comes under this category
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No expenditure in the inventory comes under this category
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No expenditure in the inventory comes under this category

Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No expenditure in the inventory comes under this category
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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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Relevant teams within Departments met on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	Yes, in respect of large 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	Staff at the appropriate level are given responsibility for specific projects.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – progress reports were produced with regard to expenditure on all capital projects. Elected Members are informed by the Chief Executive’s monthly reports to Council.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – projects were within budget or approval was received from the Department in respect of acceptable budget over-runs.
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Department approval.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, Sanctioning Authority approved increased costs
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	The multi annual capital programme may be amended having regard to changes in funding,

			circumstances, local or national priorities. Projects may be adjusted or postponed accordingly.
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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.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	Yes. Spending programme defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National KPI's are in place for local government.
Q 5.3	Are outputs quantified on a regular basis?	2	KPI's are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (Ref Business Plans/Risk Registers).
Q 5.6	Are outcomes quantified on a regular basis?	1	Yes. Outcomes are quantified. (Ref Business Plans/Risk Registers)
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly. (Ref Unit Costing in FMS)
Q 5.8	Are other data compiled to monitor performance?	2	Yes. A method is in place to monitor effectiveness (Ref Business Plans/Risk Registers)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. See Chief Executive's monthly report and quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Yes. Chief Executive's monthly report to Council. In some instances, oversight committees are established, and quarterly review meetings are held with the Department (Housing).

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
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	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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.

	Current Expenditure that (i) reached the end of its planned time-frame or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2021
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2021
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2021
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2021
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2021
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2021
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2021

APPENDIX D – IN-DEPTH REVIEW

(PROJECT 1)

Quality Assurance – In Depth Check

Section A : Introduction

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

Program or Project Information		
Name	Turnkey Housing Development - Carrigbrook	
Detail	Social Housing Scheme – Turnkey Development Acquisition of 63 houses at Carrigbrook, Tullow Road, Carlow	
Responsible Bodies	Carlow County Council	
Current status	Expenditure being incurred (capital expenditure)	
Start date	March, 2017	
End date	Final Account to be completed	
Payments received from the Department	Claim 1	€2,511,740.16
	Claim 2	€43,951.03
	Claim 3	€1,267,437.16
	Claim 4	€1,252,595.08
	Claim 5	€20,197.04
	Claim 6	€2,086,881.80
	Claim 7	€16,333.34
	Claim 8	€2,712,671.84
	Claim 9	€21,609.53
	Claim 10	€3,332,674.02
	Total	€13,266,091.00
	Amount of contract	€13,242,091.00
	Administration costs	€24,000.00
Total	€13,266,091.00	

Project DESCRIPTION

The acquisition of Turnkey developments provides a valuable mechanism to deliver social housing for Local Authorities. Significant time savings can be made where planning permission is in place or indeed construction is already underway. To be of interest to the Council, Turnkey developments must be located close to services within an urban settlement/town/village and within walking distance of shops, schools and local amenities. Housing design and construction standards must meet the requirements of the relevant statutory planning and building control regulations.

Carlow County Council advertised an Expression of Interest for the provision of Turnkey housing with a closing date of the 20th March, 2017. The following was decisive in the assessment of proposals; adherence to Best Practice Guidelines for Delivering Homes for Sustainable Communities (DEHLG), unit cost, location, planning status, amenities in the area and the ability of the Contractor to deliver.

Submissions were received from ten possible providers. The submissions were assessed by independent experts. CE Order 184/2017 relates to the appointment of independent experts to assess the submissions received. The successful application was submitted by Milltown New Homes Ltd. The development consisted of 63 number housing units.

Approval-in-principle was received from the Department on the 17th August, '17. A revised pricing proposal was submitted to 2019. The Council engaged an independent company of Chartered Quantity Surveyors and Construction Managers to examine the proposal. Their report indicated that the increased costs were justified for the period in question and was in line with the SCSi Tender Price Inflation Index. It was further noted that the cost per dwelling was within the upper range threshold of cost guidelines for the acquisition of a 3-bed house in County Carlow as issued in Circular Housing 11/2018, 9th February, 2018. A revised budget approval was received on the 17th April, '19. The contract price, approved by the Department, was €13,242,091.00, inclusive of VAT. An amount of €24,000.00 was allowed in respect of administrative charges.

The Particulars and Conditions of Sale of 63 houses at Carrigbrook was signed on the 24th June, 2019, between Milltown New Homes Ltd and Carlow County Council, including units from 5 – 55 (excluding house numbers 39, 40, 41 and 42) inclusive; and units 66 – 81, inclusive. The contract was for acquisition only, with payment to be made on the completion and delivery of the certified units.

The final cost of the project at the end of the year under review was €13,305,485.00. Approval has been requested from the Department in respect of the additional expenditure incurred by the Council.

To progress home ownership in County Carlow, the Incremental Purchase Scheme was considered by the Housing, Community and Well-Being Strategic Policy Committee at their November, '20 meeting. The proposal was subsequently forwarded to full Council for approval.

A report in relation to the Incremental Purchase Scheme (IPS) was presented and approved at the February,'21 meeting of Carlow County Council. The Scheme, as provided under Part 3 of the Housing (Miscellaneous Provisions) Act, 2009, provides wider opportunities for home ownership by lower income households.

Chief Executive Order 168/2021 approved the designation of eight dwellings under the IPS in respect of houses at Carrigbrook.

SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of Housing Grants

Objective	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Provision of good quality social housing. <p style="margin-left: 20px;">At the time of development there were 1,190 households on the waiting list for Carlow town. 60% of the households were identified with a need for 3-bedroom accommodation.</p> <ul style="list-style-type: none"> • Promote the creation of mixed tenure and sustainable communities. • Encourage home ownership by designating 8 units in accordance with terms of the Incremental Purchase Scheme. 	<ul style="list-style-type: none"> • Funding by the Department for the acquisition costs of 63 houses. (Final Account to be completed). • Salary and overhead costs for staff in the Housing Department involved with the acquisition. 	<ul style="list-style-type: none"> • Expression of Interest for the provision of Turnkey housing advertised. • Approval sought and obtained from the DHPLG. • Assessment of submissions in accordance with the terms of the acquisition. • Consultation and liaison with the DHPLG, contractor(s) and professionals to progress and implement the scheme. • Recoupment from the Department on the completion and delivery of certified units. 	<ul style="list-style-type: none"> • Availability of additional 63 housing units • Reduction in the number of people on the Council's waiting list. 	<ul style="list-style-type: none"> • Provision of housing in accordance with mixed tenure and sustainable communities' requirements. • Provision of housing to eligible housing applicants in accordance with the Council's housing policy.

Objectives: *Meet the requirements of social housing in the Carlow town area. Encourage and promote the creation of mixed tenure and sustainable communities. Facilitate home ownership.*

Inputs: *The primary input into the project is funding from the DHPLG. Staff resources from the Housing Department allow for the recoupment of payments, monitoring expenditure and liaison with the DHPLG, contractor(s) and other professionals to promote and enable the acquisition.*

Activities: *A number of activities were carried out during the acquisition, including: -*

- *Seeking Expressions of Interest*
- *Obtaining approval of the DHPLG*
- *Assessment of submissions*
- *Meetings and correspondence with the DHPLG, contractor(s) and other professionals*
- *Monitoring and recoupment of expenditure from the DHPLG*

Outputs: *An additional 63 housing units were added to the Council's housing stock. Reduction in the number of people on the Council's waiting list.*

Outcomes: *Houses were provided in accordance with the Council's housing policy to eligible applicants. The houses were provided in a manner which added to the creation of sustainable communities and mixed tenure.*

SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

The following outlines the process in respect of the acquisition of 63 house turnkey development (1)

Date	Detail
July, 2007	N16/227 – Arrangements for Provision of Social Housing through Turnkey Projects Updated by Circular 31/2019
March, 2017	An Expression of Interest was advertised for the provision of Turnkey housing
May, 2017	CE Order 184/2017 – Nomination of Board members to decide on the Expression of Interest submissions for the provision of Turnkey housing
August, 2017	Department approval-in-principle / File Ref N1/2/242
January, 2019	CE Order 32132, Reference Number 18/440 granted an Extension of Duration in respect of planning permission (PL13/296 and PL 06/1177).
April, 2019	Independent report in respect of price increase
April, 2019	Approval by the Department to the revised acquisition costs of 63 units at Carrigbrook, Tullow Road, by way of a Turnkey arrangement
May, 2019	CE Order 210/2019 – outlines revised costings, submissions received, assessment of the proposals received and award of contract to Milltown New Homes Ltd
June, 2019	Condition of Sale between Milltown New Homes Ltd and Carlow County Council
November, '19 – December, '21	Completed Forms HCA 3 and HCA 4 submitted to the DHPLG for recoupment
May 21	CE Order 168/2021 – approving the designation of 8 dwellings under the Incremental Purchase Scheme

SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Turnkey acquisition of 63 housing units at Carrigbrook, Tullow Road, Carlow

Project/Programme Key Documents	
Title	Details
Expression of Interest	Seeking interest for the provision of Turnkey housing
Assessment of submissions	Submissions were assessed by independent experts
Independent report by Chartered Quantity Surveyors and Construction Managers	Independent report in respect of price increase
Project approval	Approval from the DHPLG. Outlined the conditions on which approval was granted.
Project documentation	Correspondence, reports, recommendations and emails detailing project progression and completion
HCA3 and HCA4 Claim Forms	Recoupment from the DHPLG
Agresso Financial reports	Reports from Agresso are available to verify the amounts paid and recouped from the DHPLG.
Circular Housing 31/2019	Outlines the requirements in respect of a capital funding application for a turnkey proposal

Key Document 1 : Proposals were invited for the provision of Turnkey housing units throughout County Carlow.

Key Document 2 : Assessment of the submissions received by independent experts.

Key Document 3 : Independent report in respect of price increase by Chartered Quantity Surveyors and Construction Managers

Key Document 4 : Following assessment of the proposal by the DHPLG, approval was granted for the acquisition of 63 housing units by way of a Turnkey arrangement

Key Document 5 : Correspondence, reports, recommendations and emails detailing project progression and completion

Key Document 6 : HCA3 and HCA4 submitted to the DHPLG in respect of recoupments.

Key Document 7 : Income and expenditure details are confirmed by reports extracted from Agresso, financial management system.

Key Document 8 : *Circular 31/2019 advises Local Authorities on the provision of new build housing through Turnkey acquisitions and supersedes the arrangement set out in Departmental Circular N16/227 of 24th July, 2007 on “Arrangements for the Provision of Social Housing through Turnkey Projects”.*

SECTION B – STEP 4 : DATA AUDIT

The following section details the data audit that was carried out for the Turnkey acquisition at Carrigbrook Tullow Road, Carlow.

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

Data Required	Use	Availability
Project advertisement	Invitation of Expressions of Interest for the provision of Turnkey housing	Yes – available on file
Assessment of submissions	Assessment of submissions by independent experts	Yes – available on file
Independent report re price increase	Independent report by Chartered Quantity Surveyors and Construction Managers	Yes – available on file
Department approval	The Department outlined specific conditions with regard to the approval of the acquisition	Yes – available on file
Conditions of Sale (Particulars and Conditions of Sale)	Provides details of the agreement	Yes – available on file
Recoupment and reconciliation	Provision of details in relation to receipts and expenditure.	Yes – available on file & Agresso, financial management system

Data availability and proposed next steps

The objective of this housing project is the provision of additional social housing units and to progress the provision of mixed tenure and sustainable communities. Details of the scheme are well documented on file with final expenditure available from Agresso, financial management system.

Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions for the Turnkey housing acquisition at Carrigbrook, Tullow Road, Carlow, 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)

Carlow County Council accepted the purchase option presented by Milltown New Homes Ltd in relation to this Turnkey housing development. The acquisition complies with the broad principles of the Public Spending Code. Valuations and assessments were carried out at appraisal stage. There were ongoing meetings held and correspondence issued to ensure project delivery during the implementation stage. The Final Account in relation to the scheme has yet to be finalised.

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

Yes. The financial and management system, Agresso, provides details of income and expenditure. The Housing Department retains sufficient data to allow a full evaluation to be carried out at a later date. Information and correspondence are available regarding the progression and details of the acquisition.

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

A post project review should be carried out, when the final account for the project is completed and published, in accordance with Circular 06/2018.

This will allow for a review of existing processes in respect of the Turnkey process for the acquisition of houses. Identification of good practice and procedures should be implemented and replicated when carrying out similar projects in the future. Lessons should be learned where it was deemed practices and works in relation to the scheme could be improved.

. Section C : In-depth Check Summary

The following section presents a summary of the findings of the in-depth check in respect of this Turnkey housing acquisition.

Summary of the in-depth check:-

“Rebuilding Ireland – Action Plan for Housing and Homelessness” set a target for the provision of social housing units by 2021. This scheme is in accordance with national housing policy and addresses a housing need in this area of County Carlow.

Management oversight and control is evident from the file. Income and expenditure records associated with the process are available from Agresso, financial management system.

Internal Audit is satisfied that Carlow County Council adhered to the broad principles of the Public Spending Code in the administration of this Turnkey housing project. The processes and procedures evident from the file satisfy the requirements for the management of public expenditure.

It is recommended that a post project review be conducted. This will allow an evaluation to ascertain if the project objectives have been met and would determine if the delivery and management of similar projects in the future can be improved or carried out differently.

APPENDIX E - IN-DEPTH REVIEW

PROJECT TWO

Quality Assurance – In Depth Check

Section A : Introduction

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

Program or Project Information	
Name	Rental Accommodation Scheme
Detail	A scheme to cater for the needs of people with a long-term housing need
Responsible Bodies	Carlow County Council
Current status	Revenue expenditure being incurred
Start date	Recurring annual costs
End date	Recurring annual costs
Overall expenditure in 2021	Expenditure of €8,369,624.00

1. PROJECT DESCRIPTION

The Rental Accommodation Scheme (RAS) is a scheme to cater for the accommodation needs of people who are in receipt of long-term rent supplement.

Local Authorities administer and operate the scheme which provides accommodation from the private rented sector for those who qualify under the terms of the scheme. The scheme was first introduced in 2006. To be considered eligible under the terms of the scheme an individual must be in receipt of rent supplement for more than eighteen months.

The operation of the RAS involves the following participants in the scheme:-

Local Authority and Landlord	Landlord and Tenant	Tenant and Local Authority
<ul style="list-style-type: none"> • Local Authority enters a contractual arrangement with the accommodation provider to make housing available to the RAS for an agreed term. • Local Authority pays the rent to the landlord on behalf of the tenant. • Landlords receive prompt rent payments directly from the Local Authority for the duration of the contract. • Landlord must be tax compliant and register the tenancy with the Residential Tenancies Board. 	<ul style="list-style-type: none"> • The landlord is responsible for routine maintenance/repair and replacement of equipment. • Residential Tenancies Acts governs the relationship between landlord and tenant. • The property must meet minimum standards for private rental accommodation as determined by the Local Authority. 	<ul style="list-style-type: none"> • The Local Authority nominates a tenant to the accommodation. • The Local Authority guarantees the rent on behalf of the tenant and undertakes to make the full payment to the landlord. • The RAS tenant pays their rent, in accordance with the Differential Rent Scheme, to the Local Authority not the landlord.

There are two types of contracts available under the Scheme:-

- Tenancy specific type arrangements – the period of the contract will be for the period the tenant remains living in the house. Carlow County Council currently have twelve such tenancies under the Rental Accommodation Scheme.
- Availability/Pre-emption type agreements – whereby should the existing tenant vacate the property the Council can nominate a suitable tenant. This type of tenancy is representative of the majority of tenancies administered by Carlow County Council.

SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of RAS

Objective	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Source accommodation for persons in receipt of rent supplement. 	<ul style="list-style-type: none"> Expenditure of €8,369,624.00 in providing the service in 2021. 	<ul style="list-style-type: none"> Procuring suitable accommodation having regard to the applicant's needs. 	<ul style="list-style-type: none"> There is a total number of 360 RAS properties on the system at the end of 2021 	<ul style="list-style-type: none"> Reduce the number of people in need of accommodation.
<ul style="list-style-type: none"> Effective management and operation of RAS 	<ul style="list-style-type: none"> Salary and overhead costs for staff in the Housing and Finance Departments involved with the RAS Programme. (ie staff engaged with the RAS programme, together with other duties) 	<ul style="list-style-type: none"> Inspection of private rented accommodation 	<ul style="list-style-type: none"> Total number of 258 landlords on the system at the end of 2021 	<ul style="list-style-type: none"> Provides a good geographic spread of social housing.
		<ul style="list-style-type: none"> Monitor tenant's rent payments, payments to landlords and ensure accurate and timely returns and recoupments from the Department 	<ul style="list-style-type: none"> Number of individuals housed in RAS accommodation 	<ul style="list-style-type: none"> Availability of good quality and affordable housing.
		<ul style="list-style-type: none"> Interview tenants and landlords re eligibility under the scheme 		
		<ul style="list-style-type: none"> Contracts and agreements are entered into with landlords and tenants 		

Objectives: *Local Authorities source suitable accommodation and are responsible for the effective management and operation of the scheme.*

Inputs: *The primary input into this programme is the funding received from the Department and the input of staff from Carlow County Council.*

Activities: *Sourcing suitable accommodation for applicant's needs, interview tenants/landlords, inspection of properties, monitor the collection of rent from tenants, the payment of rent to landlords and ensure accurate and timely returns to the DHPLG.*

Outputs: *The total number of RAS properties on the system at the end of 2021 is 360. There are 258 landlords. Accommodation is provided for approved applicants under the terms of the scheme.*

Outcomes: *Reduction in the number of people in need of accommodation, together with the provision of good quality housing and an improved geographical spread of social housing.*


SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

The Rental Accommodation Scheme is an annual revenue spend. The scheme was introduced in 2006 and is operated and administered by Local Authorities. The following section tracks the RAS Programme from inception to conclusion in terms of major project/ programme milestones.

Period	Detail
2005	Announcement of RAS programme
2006	Commencement of RAS programme
Weekly basis (ongoing)	Payments made by tenants to the Local Authority
Monthly basis (ongoing)	Payments made by the Local Authority to landlords
Monthly basis (ongoing)	Financial and monitoring returns submitted to the Department
Monthly basis (ongoing)	Recoupment from the Department in respect of existing properties, new properties to the scheme, administration costs and recoupment of monies where there are rent increases (the difference in the deposit to be recouped).

SECTION 3 – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to the appraisal, analysis and evaluation of the scheme.



Project / Programme Key Documents	
Title	Details
DHPLG Circulars and Guidance Documents	Outlines the terms and conditions of the scheme.
Files relating to RAS tenancies	Files containing details of applications and tenancy agreements
Information and documentation retained on Ascendas (debt management system)	Ascendas retains information and details in relation to payments and agreements made with tenants
Recurring Payment Manager, Agresso	Recurring Payment Manager is the system on Agresso which allows payments to be made to landlords. It is also the system used for claims from DHPLG. The programme details all changes – new properties, properties leaving RAS, rent reviews etc
RAS Manual	A RAS Manual was issued in 2020, detailing all aspects of the Scheme
2021 DHPLG Returns	Records of recoupmnts and returns in 2021
Reports to Council	Updates on the activities of the RAS programme
S894 of the Taxes Act, 1997	Outlines the requirement to submit annual returns to Revenue:- <ul style="list-style-type: none"> • Payments to RAS landlords • Payments to non-resident landlords

Key Document 1 : DHPLG Circulars and Guidance Documents provided guidance on the initiation, implementation and administration of the scheme.

Key Document 2 : Documentation in relation to tenant applications, correspondence with landlords, contracts and agreements signed in relation to tenancies.

Key Document 3 : Ascendas contains an electronic record of rent payments, agreements and negotiations with tenants.

Key Document 4 : Agresso (Recurring Payment Manager) contains details of payments and recoupments.

Key Document 5 : RAS Manual provides details and instructions in relation to the operation and management of the scheme.

Key Document 6 : Recoupment of RAS expenditure and returns in respect of 2021.

Key Document 7 : Management reports to Council – updates are given to the members of Carlow County Council in relation to the RAS Programme.

Key Document 8 : Returns made to the Revenue Commissioners contains data in relation to the number of landlords participating in the scheme and payments made.

SECTION B – STEP 4 : DATA AUDIT

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

Data Required	Use	Availability
Agresso – financial reports	Monitoring expenditure and income	Yes – available
DHPLG returns	Compliance with scheme requirements	Yes – available
Files relating to RAS landlord and tenancies	Details of agreements and contracts	Yes – available
Payments to landlords and recoupments from the DHPLG	Monitoring of accounts	Yes – available
Rent payments by tenants	Monitoring of payments to avoid arrears	Yes – available
Properties included in RAS	Number of RAS properties	Yes – available
Annual return to Revenue Commissioners	Details of payments made to landlords	Yes – available
Internal control spreadsheets	Monitor payments, recoupments, tenant movement, acquisition/ departure of properties.	Yes – available

Data availability and proposed next steps

It is evident from the table above that the data required to evaluate the Rental Accommodation Scheme is readily available. Files requested by Internal Audit were made available at the time of review.

Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions in respect of RAS 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)

RAS is an annual current expenditure programme. The programme is managed and administered by staff in the Housing and Finance Departments. The Finance Department is responsible for monitoring the payment of rents and the collection of arrears. The Housing Department liaises with tenants, landlords and the DHPLG regarding the sourcing of houses, tenancies and recoupments. The system currently in place provides assurance that the requirements of the Public Spending Code are broadly complied with.

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

Yes, the necessary information is available to facilitate a full evaluation of the scheme at a later date.

Hard copy files are available detailing landlord and tenant agreements and contracts. The debt management collection system, Ascendas, provides an electronic history of correspondence issued to tenants in relation to the payment of their rent and agreements made in relation to arrears. The financial management system, Agresso, provides details in relation to payments and recoupments.

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

- It is recommended procedures are put in place to ensure the necessary back up documentation is consistent with each file.
- Arrears of rent payable by tenants has arisen in a number of cases. In general, rent payments and instances where arrears have arisen are being monitored satisfactorily. The importance of early and continuous monitoring is emphasised so that corrective action can be taken at the earliest opportunity. Tenants are encouraged to enter payment plans and every effort is made by Carlow County Council to safeguard the tenancy and avoid a “Notice of Termination of the Tenancy” being served because of arrears. It is noted it is the landlord who serves this Notice in accordance with residential tenancy legislation.

Section C : In-depth Check Summary

The operation of the RAS programme complies with the broad principals of the Public Spending Code.

Findings where such assurance was found include: -

- Recoupment and monitoring schedules are in place to ensure management and oversight of the programme.
- Applications are assessed to ensure eligibility for the scheme.
- Properties are inspected to ensure they meet the required standards before the tenancy is signed.
- Provision of housing through RAS represents a good integration of social housing.

Internal Audit recommends: -

- Procedures are put in place to ensure the necessary back up documentation is consistent with each application, eg Private Rental Tenancy Board Registration, Tenancy Agreements, Building Energy Assessment Ratings, Local Property Tax receipts.
- The management of rent arrears is an important element of the scheme. In instances where rent arrears occur, Carlow County Council contacts the tenant and will endeavour to enter into a payment schedule to address the arrears situation. In general, rent payments are being monitored satisfactorily but the importance of early intervention in the process is reiterated.