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CARLOW COUNTY COUNCIL

Carlow County Council

Quality Assurance Report, 2023

Issued by

Carlow County Council

Submitted to the National Oversight Audit Commission (NOAC)

April, 2024

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.

Coilín O'Reilly

SIGNATURE OF THE CHIEF EXECUTIVE :   _____

    Coilín O'Reilly

DATED :   **8TH April, '24**

1. INTRODUCTION

The Public Spending Code (PSC) came into force on a formal basis in 2013 (Circular 13/13). The Code sets out the rules, procedures and guidelines to ensure value for money in public expenditure across the public service.

An obligation of the PSC is that Approving Authorities, such as Government Departments, should put in place a Quality Assurance Process (QAP) involving annual reporting on how organisations are meeting their PSC obligations. Completion of the QAP involves the following five step process:-

i. **Inventories of projects/programs**

Draw up inventories of projects/programs at different stages of the project life cycle.

ii. **Checklists**

Complete 7 checklists which provide a self-assessment summary of how compliant the organisation is with the requirements of the Code. The scoring mechanism ranges from a score of 1 (significant scope for improvement) to 3 (broadly compliant).

iii. **In-depth checks**

Complete in-depth checks in respect of capital and revenue spend. The value of projects selected annually are required to be at least 5% of capital spend and 1% of revenue expenditure. The % requirement can be achieved as an average over a three-year period.

iv. **Overview Report**

Complete a summary report.

v. **Procurements ≥€10m to be published on the Council's website**

Publish summary information of all procurements in excess of €10m.

Recent amendments to the PSC include:-

- Circular 06/2023 updated PSC capital spending requirements on an interim basis, subject to full replacement by the Infrastructure Guidelines. The Circular outlined key changes in the Code, including an increase to thresholds for major projects and the requirements for major projects at different stages in the project lifecycle.

- Circular 24/2023, effective 1st January, '24, notified Departments that the PSC has been replaced and superseded by the Infrastructure Guidelines, which set out:-
  - o Value for money requirements for the evaluation, planning and management of public investments.
  - o Roles and responsibilities for approving and spending authorities
  - o Detail on the requirements at each stage of the project lifecycle

2. Quality Assurance Return, Carlow County Council, 2023

2.1. PROJECT INVENTORIES

Appendix B sets out the inventories for Carlow County Council for year ended 31st December, '23. The inventories are divided between capital and current expenditure and between the three project lifecycles, being considered, incurred and recently ended.

- **Expenditure being Considered**

Expenditure being considered contains details of 39 capital projects:-

No of Projects	Type of Development	Amount
9	Housing	€74,681,721.00
13	Roads	€147,340,000.00
17	Special Projects	€53,198,720.00
		€275,220,441.00

With regard to current expenditure, there was an overall increase of €5.8m when expenditure in respect of RAS, Housing Grants, Regional Road Maintenance/Improvement and the Community and Enterprise Function for '23 was compared to '24 budget allocations.

- **Expenditure being Incurred**

The total amount of expenditure being incurred in respect of '23 was €154,057,471.00. Revenue expenditure in respect of 25 different service areas amounted to €62,876,204.00. This expenditure relates to normal day-to-day activities of the Council, such as the maintenance and improvement of housing, roads, street cleaning and burial grounds. There is a total spend of €91,181,267.00 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 programs such as Housing Grants, SICAP, Leader and Active Travel.

- **Expenditure recently Ended**

There are 14 programs/projects where Carlow County Council has deemed the expenditure as recently ended, with a total value of €16,169,996.00. 5 projects relate to housing developments in the amount of €10,491,897.00, 3 projects relate to roads with a value of €4,451,664.00 and there are 2 special projects with a value of €1,226,435.00.

- **OVERALL NUMBER OF PROJECTS**

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	4	0	0	26	11	2	43
Incurred	23	2	0	29	4	0	58
Completed	0	0	0	10	0	0	10
	27	2	0	65	15	2	111

- **OVERALL VALUE OF PROJECTS**

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	€
Considered	5,801,030.00	0	0	45,968,942.00	124,061,499.00	105,190,000.00	**281,021,471.00**
Incurred	41,828,159.00	21,048,045.00	0	44,845,150.00	46,336,117.00	0	**154,057,471.00**
Completed	0	0	0	16,169,996.00	0	0	**16,169,996.00**
	47,629,189.00	**21,048,045.00**	**0**	**106,984,088.00**	**170,397,616.00**	**105,190,000.00**	**451,248,938.00**

2.2. CHECKLISTS

Completed checklists are outlined in Appendix C. In addition, to the self-assessed scoring mechanism, some answers are accompanied by explanatory comments.   It is acknowledged there is room for improvement where responses indicating a compliance level of "2" and under are recorded.

2.3. COMPLETION OF IN-DEPTH REPORTS ON A NUMBER OF PROJECTS/PROGRAMS

The return submitted in respect of '22 was the first year of the current three-year cycle.

 With regard to the '23 QA return:-

o   Total revenue expenditure amounted to €68,677,234.00.   An in-depth review was carried out in respect of public lighting with a spend of €1,167,312.00, which represents a % expenditure of 1.7%.

o   Capital expenditure amounted to €382,571,704.00   The Active Travel project was selected for review, having a total budget of €9,737,565.00 in respect of the period '21/23, which represents a 2.5% expenditure return.

Year	% Return Revenue	% Return Capital
2022	2.95	28
2023	1.7	2.5
Total return to-date	**4.65**	**30.5**

Therefore, the required percentage returns in respect of the in-depth checks have been met and indeed surpassed.

2.4. SUMMARY REPORT

A summary report for NOAC has been completed, and when certified will be published on the Council's website.

2.5. PROCUREMENT PUBLICATIONS

As part of the Quality Assurance process, Carlow County Council is required to publish summary information on their website in respect of projects ≥€10m.   It is noted there is a project in the amount of €22.7m in the "being incurred" category, that is made up of procurements assigning more than one contractor, with none of these contracts exceeding the €10m threshold. Each of the sub-projects is <€10m.   Therefore, there is no requirement to include the project in the procurement list for publication.

There were no further capital projects in the "being incurred" or "completed" category ≥€10m.

CONCLUSION

It is recommended management continue to ensure that staff in their Directorates who are involved in expenditure, project and budget management, have a knowledge and understanding of the full requirements of the PSC. Knowledge and the need for compliance with the requirements of the Code should be communicated to all relevant staff and in particular to new entrants to the organisation.

It is the opinion of Internal Audit, that the QA exercise provides reasonable assurance to the management of Carlow County Council that the requirements of the PSC are being met.

Kathleen Farrell

Internal Audit
Carlow County Council.

The Quality Assurance requirement of the Public Spending Code requires an in-depth review to be carried out in respect of capital and current expenditure. In respect of the '23 return by Carlow County Council, a review of two projects has been undertaken, as follows:-

1. Provision and Operation of Public Lighting Program (Revenue)
2. Active Travel Program (Capital)

1. PROJECT 1 – THE PROVISION AND OPERATION OF THE PUBLIC LIGHTING PROGRAMME

1.1. OVERVIEW

It is the responsibility of each Local Authority to provide public lighting within their administrative areas. Local Authorities are responsible for the general operation and maintenance of public lighting, including the cost of electricity.

The provision of public lighting in County Carlow spans urban and rural communities and includes several key elements of National and Regional infrastructure, including the N80 and N81 and motorway interchanges where the Council provides the electricity. There are currently circa 6,720 public and TII lights in County Carlow, but this figure is subject to change as new estates are taken in charge or additional lights are erected.

An expenditure budget of €1,191,556.00 (revenue) was approved at Budget Meeting on the 25th November, 2022. Expenditure at the 31st December, '23 was €1,167,312.00. An amount of €67,220.00 was received from TII to cover electricity supply costs on National Primary Routes and maintenance and electricity supply costs on National Secondary Routes.

1.2. OBJECTIVES OF THE PROGRAM

- Provision of public lighting countywide in an energy and cost-efficient manner.
- Maintenance of existing public lighting assets.
- Carlow County Council is required to achieve a 50% improvement in energy efficiency by 2030.
- Improvement of the public lighting system throughout the county.
- Payment of energy costs and various contracts associated with the provision of the service.

1.3. PROGRAM DELIVERY

- **Public Lighting Energy Efficient Project (PLEEP)**

  PLEEP is a national retrofit project which seeks to reduce energy usage from public lighting by retrofitting non-LED lights to more energy efficient LED's. Carlow is in the Eastern Region, PLEEP-ER, together with eight other Local Authorities.   Work is currently underway in respect of PLEEP in Carlow. The project will see an overall investment of €50m in the region.

- **Public Lighting Electricity Supply - Two separate contracts cover the supply of metered and unmetered electricity.**

  - **Contract for the Provision of Unmetered Electricity to the Public Sector**

    The OGP ran a mini competition under the Dynamic Purchasing System for the provision of unmetered electricity supply to all Local Authorities, including Carlow. Energia was the successful tenderer when the evaluation process was complete.

  - **Contract for the Provision of Metered Electricity to the Public Sector**

    The OGP tendered for the provision of metered electricity to Local Authorities. The tender process was by mini competition under the Dynamic Purchasing System. The tender submitted by Energia was deemed to be successful following tender evaluation.

- **Public Lighting Maintenance and Repairs Contract**

  In 2023 a tender process was initiated by Kilkenny County Council, on behalf of Kilkenny and Carlow Local Authorities, for the provision of public lighting maintenance and repairs.   The competition was collapsed due to contractual issues encountered during the tender process.   The Contracting Authorities, Kilkenny and Carlow, required a maintenance service until a new tender was procured. The Council negotiated a "schedule of rates" with Enerveo in respect of maintenance and operation using the terms of a previous arrangement.   Chief Executive Order 2022/38 refers.

- **Monitoring of the Maintenance and Repair of Faults**

  Carlow County Council use the DeadSure IT Reporting system (national system) to manage repairs and upgrades to the public lighting system.

- **Management of the Program**

  Staff from the Roads Department manage and monitor this program.   The project is primarily managed by a Senior Executive Engineer, Roads Department.

- ▪ **Monitoring Energy Usage**

  The Southeast Energy Agency monitor all energy usage, which includes public lighting.

- ▪ **Installation of New Lights**

  New lighting installations are provided as part of the Council's capital projects program and from Municipal District discretionary funding.

1.4. AUDIT OPINION

The purpose of this review is to provide an independent opinion with regard to compliance of expenditure on public lighting with the Quality Assurance element of the PSC. The scheme was examined to assess if practices are of a high standard and value for money achieved in respect of expenditure.

Having reviewed the documentation regarding expenditure and the controls in place in respect of energy supply and maintenance, Internal Audit provides reasonable assurance of compliance with the requirements of the Code.

A high level of value for money is achieved on the program. As is evident from Table 1, the majority of expenditure is procured through national, regional and local procurement arrangements.

Table 1

% Spend	Category of Expenditure	Procurement Process
29	Public Lighting Energy Efficient Project (PLEEP)	Regional Framework
13	Repair and maintenance	eTenders, Negotiated Contract
46	Electricity supply	Office of Government Procurement - Mini Competition under Dynamic Purchasing System.

2. PROJECT 2 – ACTIVE TRAVEL PROJECT
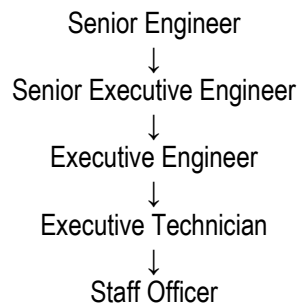
2.1. Overview

- **What is Active Travel**

Active Travel is travelling with a purpose using your own energy. In general, this means walking (including all users of footpaths) or cycling as part of a purposeful journey. Increasingly, non-motorised scooters are also being used for urban transport, especially by school children, and this would also be considered as active travel.

Therefore, walking as part of a commute to work, cycling to the shop or scooting to school are all considered active travel, whereas waking or cycling for purely leisure purposes are not.

Active travel is about changing the nature of our transport system to a sustainable model. Program investment promotes cycling and walking over the use of a private car.

- **Active Travel Team in Carlow**

The Active Travel Team in Carlow is as follows:-

<div align="center">

Senior Engineer
↓
Senior Executive Engineer
↓
Executive Engineer
↓
Executive Technician
↓
Staff Officer

</div>

A Senior Engineer oversees the program, this post is not funded by the National Transport Authority (NTA). The remaining team members are funded by the NTA.

Primarily, the team is responsible for:-

- Delivering high quality cycling and walking infrastructure throughout County Carlow.
- Making cycling and walking attractive, safe, and accessible to all.
- Promoting awareness and uptake of safe cycling/walking.
- Making cycling and walking the mode of transport of choice for journeys under 5km.
- Contributing to the aim of the Government's Climate Action Plan for '23 to increase the number of walking and cycling networks, so that walking, cycling and public transport will account for 50% of all journeys made by 2030.

The team also co-ordinates with the Municipal District Offices and the Central Roads Office, Carlow County Council, with regard to the design, procurement, supervision and the construction of schemes. The team liaises with the NTA on progress updates, additional schemes and design approvals.

- **Project funding in '23**

Funding for Active Travel projects is provided through the Active Travel Investment Program. The program is administered by the NTA on behalf of the Department of Transport. The NTA allocated funds of €290m nationally in respect of '23.

Carlow County Council received an allocation of €2.7m to progress 16 projects in '23, with an overall funding provision of €9,737,565.00 in respect of the period 2021/2023.

APPENDIX B – DETAILS OF PROJECTS AND PROGRAMS THAT EXCEED €500,000 DURING '23

Please see attached excel sheets

APPENDIX C – DETAILS OF SEVEN CHECKLISTS

Please see attached excel sheets

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	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	Staff receive training and are updated with regard to changes in procurement. However, PSC awareness training should also be provided on a regular basis.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Key staff have been briefed on PSC requirements. Regular refresher courses should be undertaken.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	A guidance document was developed in '21, adapting the PSC to Local Government requirements.
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?	2	Agencies comply with the requirements of the Code.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Yes, when received from Internal Audit and other Government Departments.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Findings and outcomes are noted for future consideration and action.
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	QA report has been certified by the Chief Executive, submitted to NOAC, and published on Carlow County Council's website.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	The required sample of projects were subjected to an-in-depth review.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes. For example, all housing scheme projects require post project evaluations.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	4 evaluations were completed in the year under review in respect of housing projects.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Findings and outcomes are noted for future consideration and action.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Capital teams have been strengthened for design and construction stage under "Housing for All" by the recruitment of additional staff.

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?	N/A	No longer relevant (as advised by NOAC).
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes. Where applicable performance indicators were specified in accordance with the Approving Authority Guidelines and requirements.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes. Where applicable appropriate appraisals were conducted in accordance with the Approving Authority's Guidelines and requirements.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes. In accordance with the Approving Authority's Guidelines and requirements.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes. Appropriate appraisals were conducted in accordance with the relevant Approving Authority's Guidelines and requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes. Appropriate appraisals were conducted in accordance with the relevant Approving Authority's Guidelines and requirements.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. Early appraisal/feasibility study was conducted in accordance with relevant Approving Authority's Guidelines to facilitate decision making.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes. Sufficient options were analysed in accordance with the Approving Authority's Guidelines and requirements.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes. In accordance with Approving Authority's Guidelines and requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes. Where applicable, risks and deliverability were examined in accordance with the Approving Authority's Guidelines and requirements.

Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	Not applicable. No projects estimated at over €200m.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes. Where applicable a detailed project brief, including design brief and procurement strategy were prepared in accordance with the Approving Authority's Guidelines and requirements.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes. Procurement rules were complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes. The Capital Works Management Framework (CWMF) was implemented.
Q 2.15	Were State Aid rules checked for all support?	N/A	Not applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes. Approval is sought in accordance with Approving Authority Guidelines and requirements.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes. As part of the assessment process of the relevant Approving Authority.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	Not applicable. No projects estimated at over €200m.

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 new areas of current expenditure in 2023
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

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?	3	Yes. Contracts were signed and where necessary approval from the relevant Approving Authority was acquired.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes. Where applicable, regular meetings were held as agreed.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. Either Council staff co-ordinated implementation or it was outsourced to consultants.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes. The project managers appointed were staff of a suitably senior level for the scale of the projects.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Regular monitoring and project reports were carried out in accordance with the Approving Authority's Guidelines and requirements.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes. Some agreed changes to budgets and timescales were necessary and the relevant projects kept within same.
Q 4.7	Did budgets have to be adjusted?	3	Yes. Budgets were adjusted on occasion. Adjustments were carried out with the Approving Authority's approval.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes. Changes to budgets/time schedules were made promptly.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	

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. Where Applicable, the necessary approval from the relevant Approving Authority was acquired.
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	

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?	3	Yes. Objectives are outlined in the annual budget process.
Q 5.2	Are outputs well defined?	2	National KPIs are in place for the Local Government sector.
Q 5.3	Are outputs quantified on a regular basis?	2	KPIs are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	2	Mechanisms & measurements are in place to ensure outcomes are defined, eg Business Plans & Risk Registers.
Q 5.6	Are outcomes quantified on a regular basis?	2	Yes. Outcomes are quantified eg Business Plans & Risk Registers. Regular review of budget expenditure.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly – unit costing in FMS and in accordance with Circulars issued by the Department.
Q 5.8	Are other data complied to monitor performance?	2	Yes. A method is in place to monitor effectiveness, ref Business Plans & Risk Registers, also Performance Service Indicators and reports to Council Meetings.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. Chief Executive's monthly report & quarterly financial reporting.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Yes. Chief Executive's monthly report to Council.

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?	2	4 completed in respect of housing projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Findings and outcomes are noted for future consideration and action.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	
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?	1	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Reviews are carried out by Internal Staff, but subject to review by Sanctioning Authorities.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

APPENDIX D – IN-DEPTH REVIEW

(PROJECT 1)

Quality Assurance – In Depth Check

Section A : Introduction

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

Program or Project Information	
Name	Provision of Public Lighting (Code B05)
Detail	Current expenditure to operate and maintain the public lighting system
Responsible Body	Roads Department, Carlow County Council
Current Status	Current expenditure – Revenue Programme
Start Date	1st January, 2023
End Date	31st December, 2023
Overall Cost	€1,191,556.00 (provided in budget) €1,167,312.00 (expenditure at 31st December, '23)

1. PROJECT DESCRIPTION

It is the responsibility of each Local Authority to provide public lighting within their administrative area. This remit includes the general operation and maintenance of public lighting, including the cost of energy. The IT System, DeadSure, currently records a total of 6,720 public lights in the Carlow administrative area, which includes urban and rural communities and elements of national and regional infrastructure. Provision of public lighting also extends to housing estates which have been taken-in-charge by the Council.

The majority of public lighting is concentrated in urban areas throughout the county. A breakdown of public lighting by Municipal District is as follows:-

Municipal District	Number of Lanterns	% of Overall Number
Carlow	3,547	53
Tullow	1,724	26
Bagenalstown	1,449	21
Total	**6,720**	**100**

Expenditure for public lighting is approved on an annual basis as part of the annual budget process. In 2023 there was expenditure of €1,167,312.00 in respect of this program. Costs incurred in relation to the provision of electricity on National Primary (NP) and the provision of electricity and maintenance on National Secondary Routes (NS) are 100% recouped from Transport Infrastructure Ireland (TII). In 2023 an amount of €67,220.00 was recouped in respect of this element of public lighting costs.

A breakdown of expenditure from Agresso, financial management system, is as follows:-

| Expenditure Type	Amount	% Spend
Energy costs	€541,049.00	46.35
Capital works (PLEEP)	€339,000.00	29.04
Repair and maintenance	€149,470.00	12.80
Contributions to Southeast Energy	€43,000.00	3.68
Payroll	€36,472.00	3.12
Overheads	€35,451.00	3.04
Consultancy fees	€14,245.00	1.22
Software/maintenance fees	€7,117.00	0.61
Miscellaneous	€1,508.00	0.13
Sub-total	**€1,167,312.00**	**100**
Receipts – NP/NS route way lighting	-€67,220.00	

2. PROGRAM DELIVERY

2.1. PLEEP-ER

Carlow is one of nine Local Authorities which joined the Public Lighting Energy Efficiency Project for the Eastern Region (PLEEP-ER).

The project is funded directly by Local Authorities, with additional funding received from the Government's Climate Action Fund and TII. The project is being rolled out on a regional basis, with a Lead Authority managing the roll out in each of the three Regions, ie Southwest, Northwest and Eastern. Each Region appointed a Lead Authority in respect of the project. Kilkenny County Council is the Lead Authority in respect of the Eastern Region. Each Local Authority assists the project team by providing information, reviewing designs and highlighting issues.

Following a competitive tender process, the contract signing for PLEEP-ER took place on the 17th August, '22. The successful contractor was KLS – ASD. The project will see investment of €50m in upgrading public lighting to light emitting diode (LED) technology in the region. Retrofitting to LED lights is better for the climate, saves energy and improves light quality.

The initial phase of the project involved the carrying out of surveys and the collection of data on the condition of the existing public lighting infrastructure. This information will allow Local Authorities plan and invest in the upgrading of public lighting. Work is currently in progress on PLEEP in County Carlow. KLS – ASD recently carried out a survey of the location of all public lights in the County, as indicated on the following map.
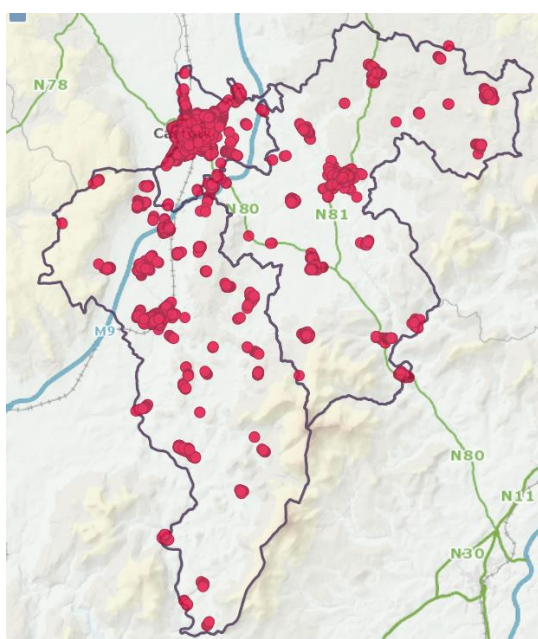
2.2. PROVISION OF ELECTRICITY SUPPLY

Provision of Unmetered Electricity Supply

The OGP used a mini competition under the Dynamic Purchasing System (DPS) to centrally procure unmetered electricity for Local Authorities, including Carlow County Council.   In accordance with the DPS Agreement, by way of Request for Tenders (RFT ref UEL005F-10) dated 6th May, '21, the Contracting Authority invited responses from DPS members for the provision of goods.

- Competition closed on 20th May, '21.
- Closing date for the return of signed contracts to OGP was 21st June, '21.
- Following the evaluation process, Energia was the successful tender.
- The prices for the unmetered contract were fixed on 2nd July, '21. The rates are fixed for the duration of the contract until 31st October, '24. The new contract rates came into effect on 1st November, '21.
- Director of Service and Senior Executive Engineer, following approval by Chief Executive Order, signed the contract on behalf of Carlow County Council.
- As a result of price increases in respect of energy and other commodities, the price of the new contract was 7.32%, or €2,298,896.00, higher per annum than the previous contract expiring October, '21. The introduction of LED lights in recent years is assisting in reducing costs.

Provision of Metered Electricity Supply

The OGP tendered for the above competition, on the basis of a single supplier, for an 18 month term.
- The competition was published on 7th June, '22 (RFT ref UEL005F-17)
- The tender response deadline was 22nd June, '22.
- Results of the mini competition issued on 23rd June, '22.
- Following completion of the evaluation process, Energia was determined to be the lowest priced tenderer and awarded the contract.
- The terms of the contract awarded following the tender process included:-
    o Contract duration of 18 months, ie from 1st July, '22 to 31st December, '23.
    o Volume tolerance of +10%, meaning that new supply points at contract rates, might be limited over the lifetime of the new contract.
    o Have a flexible carbon element, eg carbon price will move with the energy markets until such time as the price of both carbon and natural gas are fixed for the duration of the contract.   For information, electricity pricing is based on natural gas therm prices.

2.3. PUBLIC LIGHTING MAINTENANCE AND REPAIRS CONTRACT

A tender for the provision of public lighting maintenance and ancillary services issued in June, '21. On foot of contractual issues, the contract was terminated in October, '22.

It was necessary to have a public lighting maintenance contractor in place to maintain public lights until a new tender process could be caried out. Carlow County Council entered a negotiated contract with Enerveo based on the terms and conditions of a previous contract, with a percentage increase in line with CSO and Wholesale Indices to account for inflation. The revised rates to apply until a new contract was procured. Chief Executive Order 2022/38 refers.

In '23 a further competition was advertised by Kilkenny County Council, as Lead Authority, for the provision of public lighting maintenance and ancillary services for Counties Carlow and Kilkenny. The competition was collapsed, by the Lead Authority, and Carlow County Council continued to use the negotiated contract with Enerveo.

PLEEP will see all public lights retrofitted to LEDs, which will change public lighting maintenance requirements in the future. It is intended to continue with the agreed rates until PLEEP is complete. Maintenance and repair activities will be reviewed post-PLEEP.

2.4. MONITORING OF THE MAINTENANCE AND REPAIR OF FAULTS

The operation and maintenance of the program is managed through the IT system "DeadSure". This system shows all faults reported on the network and the progress of repair of these faults. This allows Carlow County Council to effectively manage the program.

If, on inspection, it is found the light is in reasonable condition and a bulb/part will repair the fault, the defective part(s) are replaced. If the light fitting is in poor condition, allowing water ingress or there is difficulty in replacing parts, then that light is replaced with an LED as part of the maintenance program.

Each fault gets a job ticket number which permits tracking of the fault and the repair work carried out. Enerveo have Deadsure on handheld devices in their vans and this facilitates logging times, rates, and parts associated with the faults. DeadSure is used by Enerveo to generate invoices. The Senior Execuitve Engineer, Roads Department, independently cross-checks invoices against agreed rates and raises a purchase order for payment on that basis.

DeadSure is updated on a regular basis with regard to additions to the existing public lighting inventory. The Unmetered Register (UMR) is also updated. The UMR system is maintained by the ESB and the Council provides completed inventory adjustment templates for changes to the system.

Approximately 28% of our public lights are on ESB poles. The remainder are on public lighting columns or wall mounted. Whether a supply is metered / unmetered depends on the load. Supplies above 2kw (ie 40 number 50w lights) are metered and below a 2kw connection is unmetered. Approximately 96% of lights are on an unmetered supply.

There are two funding steams from TII in respect of National Primary and National Secondary Routes in respect of electricity and maintenance costs.
- o The Council receives funding to cover electricity supply costs on National Primary and National Secondary Routes.
- o The Council does not maintain public lighting on motorways, the MMarc contractor undertakes this work.
- o The Council is responsible for maintenance works on national secondary routes.

2.5. STAFF MANAGEMENT OF THE PROGRAM

Staff from the Roads Department manage and monitor the program. A Senior Executive Engineer, Roads Department, primarily manages the project.

2.6. CLIMATE ACTION PLAN (CAP) REQUIREMENTS

Public lighting results in significant energy use and associated carbon emissions. As public lighting is the largest user of electricity in the Local Authority, it is a priority to meet the Government's 50% improvement in energy efficiency by 2030. A baseline Emissions Inventory was carried out by Southeast Energy as part of preparations for the Local Authority's Climate Action Plan. Public lighting was the highest energy consumer within Carlow County Council, accounting for 40% of total energy consumption. It is anticipated that the PLEEP, when completed, will significantly reduce this figure and should be a substantial contributor to reaching the required 2030 target.

As part of this in-depth check, a Programme Logic Model (PLM) has been completed in respect of the provision of public lighting.

Objectives	Inputs	Activities	Outputs	Outcomes
▪ Provision of public lighting in the county in an energy and cost-effective manner. ▪ Ensure existing public lighting is in good working order. ▪ Ensure public areas are safe. Improve the perception of street safety and security. Improve safety for road users and residents. ▪ Achieve energy conservation and sustainability. ▪ Ensure compliance with the requirements of the Climate Action Plan in achieving our national, EU and international climate goals and obligations. Commitments include emission reductions of 7% pa, 51% by 2030.	▪ Expenditure allocation agreed as part of the annual budget process. ▪ Staff resources. ▪ Maintenance and improvement costs. ▪ Energy costs. ▪ Contracts with suppliers for energy, maintenance, repair of lights, etc.	▪ Provision and maintenance of public lighting. ▪ Management of the program. ▪ Procurement contracts in respect of energy supply, maintenance of lights and upgrading / replacement of lights. ▪ Process payments to contractors and others. Recoup expenditure for public lighting on National Primary and National Secondary Routes in respect of energy costs and maintenance of lights on National Secondary Routes. ▪ Continue rollout of energy efficient replacement program with LED lighting. ▪ Monitor performance of contractors, ensuring the requirements of contract are met. ▪ Reporting of lighting faults by members of the public, Elected Members etc.	▪ Supply of efficient and effective public lighting service in County Carlow.	▪ Provision of public lighting service. ▪ Improved safety for residents and all road users. ▪ Reduction in energy and carbon usage.

Objectives:-   Carlow County Council is responsible for the maintenance and provision of public lighting within its administrative area. This responsibility includes the operation and maintenance of the service, including electricity costs.   The overall objective of the program is the provision of a reliable, cost effective and energy efficient public lighting system.

Inputs:-   The budget for 2023 was approved by Carlow County Council at their meeting of the 25th November, 2022.   Expenditure at year end was in the amount of €1,167,312.00. An amount of €67,220.00 was recouped from TII in respect of associated costs on National Primary/National Secondary routes.

Activities:-   The operation and maintenance of 6,720 public lights within Carlow's administrative area.   Procurement arrangements with regard to the appointment of the following contractors:-

  Provision of electricity supply -   Energeia
  Public Lighting Energy Efficiency Program -   KLS - ASD
  Public lighting maintenance and repairs contract -   Enerveo
  Monitoring the maintenance and repair of faults -   DeadSure IT System

Outputs:-   Supply of an effective and efficient public lighting system within County Carlow.

Outcomes:-   Provision of public lighting service, improved safety standards and a reduction in energy and carbon usage.

The following Section tracks the provision of the Public Lighting Service from inception to inclusion in terms of major project/program milestones.

The provision of public lighting is a recurring annual program of work and is funded through the Revenue Account.   This expenditure falls under the category of "expenditure being incurred".

There was an annual program of expenditure and activities during the year, incorporating the following:-

- The public lighting program is an annual revenue spend. Therefore, there are no commencement or end dates. The annual revenue budget is approved by Council.

- There is no set timeline for the public lighting program as the majority of the work to maintain the service is reactive maintenance.

- Program management in terms of contracts, monitoring expenditure and payment of invoices

- Monitor faults and repairs performance via DeadSure IT system – ongoing basis.   It is the intention to repair most faults within ten working days.

- Contracts with Energia for the supply of electricity.

- Negotiated contract in place with Enerveo for the provision of public lighting maintenance.

- Regional Public Lighting Energy Efficiency Program in place to reduce carbon emissions, energy usage and associated costs.

- DeadSure IT system is in place to manage the public lighting system.   The system records reported faults and repair work.

The following section reviews the key documentation relating to appraisal, analysis and evaluation of public lighting provision

Project / Programme Key Documents	
Title	**Details**
Annual Budget, 2023	The revenue budget for 2023 was approved by Carlow County Council on the 25th November, 2022. The Local Government Acts 2001 and 2014 and Local Government (Financial and Audit Procedures) Regulations, 2014, determine the statutory requirements of the budget process.
Chief Executive Orders	Authorise the appointment of contractors and expenditure on the program.
Financial Reports	Reports from Agresso, financial management system, allow for monitoring and management of expenditure.
Energy and Maintenance Invoices	Invoices from Contractors are available on file / Agresso.
Maintenance Contracts Energy Supply Contracts	Tender and contract documentation regarding the maintenance and repair of public lights and the supply of electricity are available for review.
Maintenance Reports	Reports from DeadSure are reviewed by the Senior Executive Engineer with responsibility for public lighting. Information available includes the number of faults reported and work activity. Reports indicate the work carried out by the maintenance contractor which can be reconciled with invoices.
Management Reports	Reports and activities are provided to management and the Elected Members.
Southeast Energy Agency	Monitor all energy usage, including public lighting.

Key Document 1 : Budget

The Council made provision in the 2023 revenue budget for public lighting expenditure. The total expenditure on the program was €1,167,312.00 in respect of '23.

Key Document 2 : Chief Executive Orders

Signed Chief Executive Orders authorising the award of contracts are available.

Key Document 3 : Financial Reports

Expenditure reports from Agresso are used to monitor income/expenditure and avoid budget over-runs.

Key Document 4 : Energy and Maintenance Invoices

Purchase Orders are raised on Agresso. Invoices, when approved, are paid.

Key Document 5 : Maintenance and Energy Supply Contracts

There are tendered contracts in place, procured and managed by Carlow County Council. A negotiated contract with Enerveo in respect of maintenance, OGP ran mini competitions, Dynamic Purchasing System, to centrally procure electricity supplies and a Regional Framework in respect of PLEEP

Key Document 6 : Maintenance Reports

Reports from the IT system "DeadSure" are reviewed by the Senior Executive Engineer responsible for public lighting.

Key Document 7 – Management Reports

Reports and activities are provided to management and the Elected Members. The following data is included in these reports; LED light upgrades, taking estates in charge, etc. Details are also provided regarding public lighting maintenance; including monthly repairs and the number of faults reported which allows for cross-referencing of works carried out before payment is made.

Key Document 8 – Tender and Contract Documentation

Tender and contract documentation are available for review.

Key Document 9 – Southeast Energy Agency

Monitor all energy usage, including public lighting.

The following section details the Data Audit that was carried out in respect of the provision and operation of the Public Lighting Service.

It evaluates where appropriate data is available for the future evaluation of the project/program.

Data Required	Use	Availability
Number of public lights in the county	Assess if the system is operating adequately	DeadSure IT System, Roads Department
Number of faults reported	Monitor works carried out by the Contractor	DeadSure IT System, Roads Department
Number of faults repaired	Monitor compliance with the contract	DeadSure IT System, Roads Department
Timeline between fault report and repair	Determine how quickly faults are repaired	DeadSure IT System, Roads Department
Financial analysis	Monitor expenditure and value for money	Agresso Roads Department
Procurement	Ensure contracts are in place and procurement is carried out in accordance with legislation, policy and procedures	Roads and Procurement Departments
Record of energy usage	Assess efficiencies and inform energy usage and cost. Assess savings by upgrading to energy efficient lights.	Southeast Energy Agency
Chief Executive Orders	Ensure compliance with procurement regulations and procedures.	Roads Department
Public Lighting Energy Efficiency Project (PLEEP-ER)	Reduce CO_2 emissions and energy costs which would result in savings in terms of energy and maintenance costs.	PLEEP-ER (Kilkenny County Council as Lead Authority)

The in-depth review found that the necessary documentation was available in respect of the provision of the public lighting system.

- The data required for a future evaluation of the project is available in the Roads Department, Carlow County Council.

- Expenditure is monitored by reports from Agresso, financial management system.

- The specialist IT system called "DeadSure" is used to manage the public lighting system. DeadSure retains an inventory of public lights on a GIS map. It allows for the public to report a fault and track the progress of repairs. Faults picked up by the Contractor are also recorded, together with works undertaken. A monthly report is available showing the work carried out by the Contractor. These works are reconciled with the Contractor's invoices before payment is made.

- PLEEP will continue the program of phasing out the older lanterns with LED lanterns, thus saving energy, maintenance costs and reducing carbon emissions. Carlow County Council was one of nine Local Authorities, that signed up to the Public Lighting Energy Efficiency Project for the Eastern Region (PLEEP-ER). Following a competitive tender process, the contract for this project was signed by Kilkenny County Council (Lead Authority for the 2nd Phase for the Eastern Region) and KLS – ASD.

- Maintenance and repairs of the Council's public lighting system is contracted to Enerveo. A negotiated contract is in place until a new contract is procured. Chief Executive Order 2022/38 refers.

- Two mini competitions, ran by OGP, under the Dynamic Purchasing System (DPS) are in place to centrally procure metered and unmetered electricity for Local Authorities, including Carlow County Council.

The following section looks at the key evaluation questions in respect of the provision of public lighting based on the findings from the previous sections of this report.

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

The operation of public lighting in Carlow is an ongoing annual process.   Having reviewed the documentation in relation to the provision of public lighting under the category "expenditure being incurred", Internal Audit is of the opinion that this program complies with the requirements of the Public Spending Code.   For example:-

- Information in relation to the project is available from the Roads Department, Carlow County Council.

- Expenditure and payments are available from Agresso, financial management system.

- A high level of expenditure on the program is achieved through procurement arrangements, as indicated below:-

Expenditure Type	Amount	% Spend
Energy costs (Energia)	€541,049.00	46
Capital works (PLEEP)	€339,000.00	29
Repair and maintenance (Enerveo)	€149,470.00	13

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

It is the opinion of Internal Audit that the necessary data and information is available so that this program can be subjected to a full evaluation. For example:-

- Agresso, the Council's financial management system, provides a source of information with regard to income and expenditure.

- Data is available from the IT system, DeadSure, to manage the maintenance and operation of the public lighting system.

- Contract documentation is available in respect of the following:-

  - PLEEP-ER are continuing the rollout of the program, with a view to reducing energy usage and emissions from public lighting by retrofitting non-LED lights to LEDs. Kilkenny County Council is the Lead Authority in respect of this contract.

  - Maintenance contract in place with Enerveo.

  - Centrally procured competitions by OGP with regard the supply of metered and unmetered electricity.

- Roads Department, Carlow County Council, retain monitoring and maintenance records.

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

- There are currently no documented procedures regarding the monitoring and reporting processes undertaken by the Senior Executive Engineer, Roads Department.

  It is recommended a set of operational procedures are drafted in the form of a user manual to ensure continuity of approach in situations of staff leaving the organisation or re-assignment.

- A Regional Framework is in place in respect of PLEEP-ER. This Framework should be evaluated to highlight the benefits, financial or other, and ensure the objectives of the program are being met.

- Reports from the IT system, DeadSure, allow monitoring of the public lighting network. It is important these reports are assessed to ensure the Contractor is meeting the requirements of the maintenance contract.

- It is recommended "environmentally friendly" initiatives are undertaken by including the following in future Request for Tenders (RFTs):-

  - Percentage of the maintenance fleet to use alternative fuels, such as hydrotreated vegetable oil (HVO) or hydrogen.

  - Patrols to be carried out using electric vehicles where possible.

The following section presents a summary of the findings of this In-Depth check on the provision of the public lighting service.

Summary of in-depth check.

Requirements of the Quality Assurance Report requires Carlow County Council to carry out an in-depth review of a minimum of 1% of the total value of revenue projects, listed on the inventory, averaged over a three-year period.

- The required % return has been met, 1.7% achieved.

- This program sits within the category of "expenditure being incurred".   Funding for this program is approved annually as part of the overall budget process.

- Procurement arrangements are in place regarding 88% of the spend, which ensues value for money is achieved in respect of expenditure.

- Operation and maintenance of the public lighting program is managed through an IT system, DeadSure. The system shows all public lights in the county, records faults and tracks the progress of repairs. Monitoring of the system allows for reconciliation of work with invoices before payment is made.

- Agresso, financial management system, allows financial monitoring of the program.

The purpose of this review is to provide an opinion regarding compliance with the Quality Assurance element of the Public Spending Code, and in particular the appraisal, monitoring and evaluation of expenditure with regard to the provision of public lighting.

The review indicated, there is continuous monitoring in respect of both the financial and non-financial requirements of the program.   Recommendations have been outlined to further enhance processes and the management of service delivery.   Based on the findings of this in-depth review, Internal Audit is of the opinion that this revenue expenditure program is broadly compliant with the requirements of the Public Spending Code.

APPENDIX E – IN-DEPTH REVIEW

(PROJECT 2)

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	Active Travel Project
Detail	Capital expenditure in respect of the Active Travel Program
Responsible Bodies	Sanctioning Authority – National Transport Authority (NTA) Sponsoring Agency - Carlow County Council
Current status	Expenditure being proposed (capital)
Start date	2021
End date	2024
Overall cost	€9.7m

1. PROJECT DESCRIPTION

Active travel infrastructure is infrastructure that enables commuters travel under their own physical energy on their daily commute etc. It includes, among other things, footpaths, on and off-road cycle routes, pedestrian and cycle friendly junctions and roundabouts.

Walking or cycling for purely leisure purposes is not considered Active Travel. This is an important definition in respect of the funding model and the type of scheme that qualifies for funding.

Active travel is about changing the nature of our transport system to a sustainable model. The program promotes cycling and walking over the use of the private car.

The schemes delivered will aim to strengthen connections in communities, energise our public spaces and make walking and cycling attractive, safe, and accessible to everyone.

The program seeks to contribute to tackling climate change by providing the opportunity to use 'green' and sustainable transport options and integrate scheme designs with new and existing public transport systems.

1.1. POLICY

Project Ireland 2040	
National Planning Framework	National Development Plan 2018 -2027
Transport Policy	
Smarter Travel – A Sustainable Transport Future	
National Cycle Policy Framework	
Regional & Metropolitan Area Transport Strategies	

Project Ireland 2040 sets out the Government's policy on spatial planning and infrastructure development to 2040. Active travel is a feature of the two overarching policy documents – the National Planning Framework and the ten-year National Development Plan, 2018 – 2027.

Investment in active travel infrastructure will support the realisation of several national strategic outcomes; including, sustainable mobility, transition to a low carbon and climate resilient society and strengthening rural economies and communities.

Projects are initially identified by the Active Travel team in consultation with the Roads Design Office, Carlow County Council, the Municipal District Area Engineers and the Elected Members having regard to locations where cycle/ pedestrian infrastructure is required or could be improved.

Information received is assessed and a business case is prepared in respect of each project with regard to the most feasible option(s). The business case is submitted to the NTA for their assessment with a request for grant funding.

Initially, during the startup phase of the scheme several projects were grant funded around the county and were primarily footpath extension schemes in smaller towns and villages. More recently there is a focus on larger urban based schemes, with an emphasis on both cycling and walking, as opposed to walking only. There is also an emphasis on providing infrastructure in the more densely populated areas. The objective of the program is to provide a modal shift in transport systems, away from the private car to those incorporating cycling and walking.

1.2. ACTIVE TRAVEL PROJECTS

- Schemes identified for the provision of quality walking and cycling routes.

- Provision of new / widened footpaths or segregated cycle routes.

- New, and improvements to existing, crossing facilities for pedestrians/cyclists including raised surfaces, junction tightening, zebra crossings, provision of lighting and signalised crossings.

- Provision of cycle parking.

- Improvement of existing, and development of new, permeability measures to support improved access within and between local communities, community services, etc.

- Safe routes to school (SRTS) initiative which supports the provision of active travel infrastructure for schools. This scheme aims to create safer walking and cycling routes within communities, alleviate congestion at school gates and increase the number of students that walk or cycle to school.

- Local Authorities are required to identify Pathfinder Programs. This program is focused on reducing carbon emissions by enabling a change to cleaner transport choices.

- Cycle Connects which aims to improve sustainable travel by providing the potential for more trips on a safe, accessible and convenient cycling network, connecting people and places.

1.3. PROJECT APPROVAL GUIDELINES

Project Approval Guidelines, issued by the NTA, provide clarity and transparency for Local Authorities on how to comply with PSC requirements when using public funds.   This ensures there is a consistent and transparent approach to the development, management and delivery of projects funded by the NTA.

The term "Gateway" is used to ensure a project has met certain requirements before it can proceed to the next phase.   Table B sets out the typical Gateways and Gateway Deliverables in respect of Active Travel projects.

Simplified project approval guidelines allow phases and gateways be combined to provide a simplified process proportionate to project size and complexity, with prior approval of the NTA.   Table A indicates the amounts in respect of Bands 1, 2 and 3.

- Band 1 – for projects where NTA funding, or part funding, of a project is less than €0.5m, a simplified approach is adopted.
- Band 2 – for projects where NTA funding, or part funding, is between €0.5m and €10m, additional information will be required.
- Band 3 - for projects where NTA funding, or part funding, is over €10m, generally the full application of the procedures set out in the Guidelines is required, unless otherwise agreed with the NTA.

The majority of Active Travel projects carried out to-date in County Carlow are under Band 1, with a certain number of projects under Band 2.

Table A

Band	Amount
1	€0 - €0.5m
2	€0.5m - €10m
3	>€10m

Table B

Project Approval Guidelines

PAG Gateways	Combined Gateway Deliverables for Schemes deemed as Minor Works by the NTA		
	Band 1 < €0.5M	**Band 2** < €5M	**Band 2** >€5m < €10M
Gateway 1 Scope and Purpose	Grant Application Form	Grant Application Form	Grant Application Form
Gateway 2 Options Selection	Gateway 2 – 5 report **Hold Point** – Agree Design by email	Gateway 2+3 Report **Hold Point** - Agreed Options Selection Report by email **Hold Point** – Agreed Preliminary Design by email	Gateway 2 Report
Gateway 3 Preliminary Design			Gateway 3 Report
Gateway 4 Statutory Processes		Gateway 4+5 Report **Hold Point** – Agree Tender Documents by email	Gateway 4+5 Report **Hold Point** – Agree Tender Documents by email
Gateway 5 Detailed Design and Procurement			
Gateway 6 Construction	Gateway 6+7 Report	Gateway 6+7 Report	Gateway 6+7 Report
Gateway 7 Close out and Review			

Table 1 Combined Gateway Deliverables for STMG and Active Travel Schemes

1.4. FUNDING

Funding of Active Travel projects is provided by the Department of Transport through the National Transport Authority (NTA).   Each year the Council submits grant applications to the NTA for funding under the Active Travel Program. Selected projects would be at various stages of development in any year, ranging from design, approval, construction and completion.

Nationally, the '23 budget for Active Travel projects is approximately €290m in respect of 1,200 individual projects. The current Program for Government has committed €1.8b over 5 years for Active Travel and Greenways[1], ie €360m/annum.

Carlow County Council received an allocation of €2.7m to progress 16 projects in '23, with an overall funding provision of €9,737,565.00 in respect of the period 2021/2023.

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[1] Greenways are also funded by the Dept of Transport, through TII.   The '23 budget for Greenway development is €63m.

1.5. THE FOLLOWING PROJECTS WERE CARRIED OUT BY CARLOW COUNTY COUNCIL DURING '23

NTA Project Code	Job Code	Project Name	Expenditure €
CW/21/2001	215R182C	ATM 2021 River Burren Walking & Cycling Track (Phase 2)	135,860.00
CW/21/2002	234R012C	ATM 2021 Active Travel Pathfinder – Carlow to SETU Ped & Cycle Scheme	108,846.00
CW/21/2004	215R185C	ATM 2021 Tullow Road Pedestrian & Cycle Scheme	709,895.00
CW/21/2006	215R187C	ATM 2021 Staplestown Road / Pollerton Road Permeability Link	141,998.00
CW/21/2008	215R189C	ATM 2021 Tullow Town Orbital Walk & Cycle	562,014.00
CW/21/0010	215R193C	ATM 2021 Carlow/Graiguecullen Local Transport Plan	123,977.00
CW/21/0015	2154198C	ATM 2021 Safe Routes to Schools Program (Queen of the Universe, Muinebeag)	33,677.00
CW/22/0001	234R001C	ATM 2022 George Semple Bridge Tinnahinch	27,737.00
CW/22/0004	234R004C	ATM 2022 Fenagh Road, Borris	160,787.00
CW/22/0010	234R010C	Active Travel Staff Costs	312,177.00
CW/23/0001	234R016C	ATM 2023 St. Brigids National School Muinebheag	35,636.00
CW/23/0006	234R017C	ATM 2023 St Patricks National School Rathvilly	224,731.00
CW/23/0007	234R0122C	ATM 2023 Goresbridge Active Travel Measures	135,377.00

1.6. CROSS DEPARTMENTAL INTERACTIONS

The active travel team work closely with the Municipal District Offices, Climate Action Team, Roads Department, the Procurement Section and other Departments in the delivery of projects.

1.7. MANAGEMENT / ELECTED MEMBERS – INFORMATION AND UPDATES

Project information and updates are presented at Meetings of Carlow County Council and relevant Municipal District Meetings.   The Active Travel Team also circulate a monthly eBulletin, detailing progression of existing projects, the commencement of new projects and also provide regular updates through the Council's Social Media Accounts, particularly in relation to public consultation campaigns.

1.8. EXPENDITURE / RECOUPMENTS

Expenditure for the various schemes is processed through the Council's financial management system, Agresso. A job coding structure allows monitoring of expenditure and recoupments. Claims are made on a quarterly basis using the NTA's Project Reporting System (PRS), capital grant management system.

1.9. DATA AVAILABILITY

The Active Travel Team retain a file structure on share point, which facilitates ease of access to information. Internal Audit found the required information accessible and readily available.

1.10. STATUTORY PROCESS

Determining the appropriate statutory process is very much dependent on the nature, scale, scope and location of the respective schemes. Initially, all schemes will be screened from an Environmental Assessment overview. This will include Environmental Impact Assessment (EIA) screening and Appropriate Assessment (AA) screening, to determine if the project will have significant impacts on the environment and on any protected site under Regulation 42(1) of the European Communities (Birds and Natural Habitats) Regulations, 2011 (as amended).

The outcome of the screening process will determine the next step. If screening is necessary, then the following will apply:-

- EIA only – Section 175 of the Planning and Development Act, 2000, will apply
- AA only - Section 177AE of the Planning and Development Act, 2000, will apply
- Both AA and EIA required – Sections 175 and 177AE of the Planning and Development Act, 2000, will apply

If the outcome of the screenings determines that both the EIA and AA can be screened out, then planning controls may still apply depending on whether the works can be considered as exempt development or not.

Planning controls can include:-

- Section 38 of the Road Traffic Act, 1994
- Section 95 of the Road Traffic Act, 1961
- Part 8 of the Planning and Development Regulations, as amended, 2001
- Section 138 of the Local Government Act, 2001

Section 38 of the Road Traffic Act primarily relates to works relating to safety, traffic calming, public bus services, and measures which facilitate the safe use of public roads for pedestrians and cyclists. It includes a range of works, none of which are prescribed in law and as such there is no statutory procedure or public consultation required.

However, Carlow County Council undertakes a non-statutory public consultation for works delivered under the Section 38 process. Advertisements are placed in local press, on the Carlow Consult Portal and on public display in the Municipal District Offices and local libraries.

Section 95 of the Roads Act, 1961, relates primarily to the provision of road signs, be they information, warning or regulatory.

The Part 8 statutory process relates to certain works under the Planning & Development Regulations, 2001, as amended, and Section 179 of the Planning and Development Act, 2000. In the case of Active Travel this would relate to the construction of a new road, or the widening or realignment of an existing road, where the length of the new, widened or realigned portion of the existing road would in the case of an urban road be 100m, or more, and in the case of a rural road 1km, or more. This requirement would also relate to any development, other than those specified in Article 80(1) of the Planning & Development Regulations, 2001, as amended, where the cost exceeds €126,000.00.

In the Part 8 process, the Chief Executive prepares a report for the Elected Council, following a public consultation, and recommends whether, or not, to proceed with the proposed development and whether to amend, or modify, the proposal. Advertisements are placed in the local press, on the Carlow Consult Portal and are also on display at local Municipal District Offices and local libraries. A site notice is also erected. The Part 8 process is a reserved function of the Elected Council.

S138 of the Local Government Act, 2001, states that the Chief Executive shall inform the Elected Members:-

o Before any works (other than works of maintenance or repair) of the Local Authority are undertaken.
o Before committing the Local Authority to any expenditure (other than works of maintenance or repair).

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 Active Travel.

Objective	Inputs	Activities	Outputs	Outcomes

▪ Investment delivering the principles of:-
 	
  ▪ Economic growth
  ▪ Safety requirements
  ▪ Integration with transport networks
  ▪ Environmental requirements
  ▪ Accessibility and social inclusion
  ▪ Physical activity
 	
▪ Infrastructure that meets the requirements of Project Ireland 2040, including projects that deliver:-
 	
  ▪ A sustainability focus for the provision of safe, alternative active travel options
  ▪ Meet climate action objectives.
 	
▪ Promote awareness and uptake of safe cycling/ walking.
 	
▪ Develop high quality walking and cycling facilities for residents of, and visitors to, County Carlow.
	▪ Funding for active travel projects as provided through the Active Travel Investment Program.
	
	▪ NTA allocated funds of €290m nationally for '23.
	
	▪ Carlow County Council received an allocation of €9.7m to progress projects in respect of '21/'24 period.
	
	▪ Staff resources.
	
	▪ Views and findings from public consultations, Elected Members, staff of Municipal Districts, Roads Design Office and Active Travel Team.
		▪ Issue of monthly eBulletins, providing updates on active travel projects.
		
		▪ Promote awareness of the benefits of engaging in active travel projects.
		
		▪ Delivery of key programs, such as Safe Routes to School and Cycle Connects.
		
		▪ Monitoring expenditure and recoupments from NTA.
		
		▪ Carrying out of S38's or Part 8's as part of public consultation processes.
			▪ €9.7m available for investment in projects for the 2021/24 period.
			
			▪ Engaging people in active and sustainable modes of travel.
			
			▪ Provision of infrastructure compatible with Carlow County Council's policy of encouraging a modal shift away from the private car.
				▪ Safer routes to schools.
				
				▪ Improved safety for cyclists and pedestrians.
				
				▪ Reduced carbon emissions, traffic congestion and noise levels.
				
				▪ Improved air quality.
				
				▪ Physical and mental health benefits.
				
				▪ Financial savings.

Objective	Inputs	Activities	Outputs	Outcomes
■ Improved road crossing facilities for pedestrians and cyclists. ■ Improve safety, comfort and security for cyclists, pedestrians and motorists. ■ Compliance with the requirements of Carlow County Development Plan 2022-2028, Ch. 5. Sustainable Travel & Transportation. ■ Ensure the objectives of the program are embedded in Climate Action Plans.		■ Contribute to the Government's Climate Action Plan for '23. ■ Providing regular updates to management and the Elected Members. ■ Mapping and recording of all infrastructure provided under the NTA Active Travel Program since 2020 on the Road Management Office (RMO) Map Road Asset Management System.		■ Greater connectivity and improved social linkages between communities. ■ Faster journey times.

Objectives:

- *Promote awareness and uptake of safe cycling / walking.*
- *Develop high quality walking and cycling facilities.*
- *Encourage more people to switch to active and sustainable modes of travel that will contribute to healthier lifestyles and tackling climate change.*
- *Connect communities through walking and cycling.*
- *Make walking and cycling attractive, safe and accessible to all.*
- *Meet the requirements of the Carlow County Development Plan in terms of Ch. 5. Sustainable Travel & Transportation.*
    - ✓ *5.3.   Sustainable Mobility / Modal Shift*
    - ✓ *5.4.   Walking & Cycling*

Inputs:-

- *Funding and staff resources are the key inputs for the Active Travel Program.*

Activities:-

- *Monthly eBulletins keep staff and Elected Members informed of projects and schemes.*
- *Delivery of key programs such as*
    - o *Safe Routes to School (SRTS) and Cycle Connects*
- *Engaging in public consultation exercises*
- *Monitoring and recoupment of expenditure.*

  Two documents are submitted to the NTA in respect of recoupments: -
    - o *Excel spreadsheet detailing each project financially.*
    - o *Dashboard sheet containing a summary of work carried out in the previous month and what is expected to be done in the coming month.*
- *Encourage activity to meet the requirements of the Government's Climate Action Plan.*
- *Mapping and recording of infrastructure on the Road Management Office (RMO) Map Road Asset Management System.*

Outputs:-

- *€9.7m investment in projects in County Carlow during the 2021/24 period.*
- *Change mindset of the consumer to choose active travel options over the use of private cars.*
- *Provision of infrastructure compatible with the policy of encouraging a modal shift to active travel modes of transport.*

Outcomes:-

- *Physical and mental health benefits*
- *Reduced carbon emissions*
- *Financial and time savings*
- *Safer transport routes and reduced traffic congestion*

The following outlines the process in respect of the Active Travel Program in terms of major project/program milestones.

Funding	The National Transport Authority (NTA) allocates funds under the Active Travel Investment Program to Ireland's Local Authorities, with a view to investment in walking and cycling infrastructure. The NTA administer the fund, on behalf of the Department of Transport.
Approvals	Projects are approved by the NTA. The NTA are also tasked with overseeing and supporting the development of each project.
Infrastructure delivery Public Consultation	In terms of delivery of active travel infrastructure, there are primarily two development methods available to Carlow County Council:- ▪ Part 8 development Part 8 of the Planning & Development Regulations, 2001(as amended) sets out the procedure for carrying out such developments, eg cycling infrastructure. The Elected Members decide to grant/refuse permission. ▪ Section 38 development Minor works, such as traffic calming measures, including footpath and cycle tracks, or minor road improvements can be carried out under S38 of the Road Traffic Act, 1994 (as amended).
Procurement	In line with the requirements of the Council's adopted Procurement Policy.
Project delivery	Meetings with contractors and NTA officials as required.
Monitor expenditure Recoupment of grants Receipt of funding	Expenditure is monitored through Agresso, financial management system. An individual job code is given to each project in Agresso. Recoupment is processed through the Project Reporting System on a quarterly basis. Funding from the NTA is receipted and coded to the relevant job.
Progress reports Information up-dates	The Active Travel Team submit monthly reports to the NTA in respect of the funded projects, covering progress, expenditure, timelines and significant issues. A monthly eBulletin issues by the Active Travel Team, which provides regular updates to Management, Elected Members and the Municipal Districts.
New projects	Cross-departmental work with various Departments, eg the Roads Department, Municipal Districts, Climate Action Team, assist in initiating, developing and delivering new projects. Active Travel Team prepare budgets and seek NTA approval.
Active travel initiatives	Promote, publicise and support initiatives, eg bike week

This section reviews the key documentation relating to appraisal, analysis and evaluation of an Active Travel project. The project selected was the Tullow Road Pedestrian and Cycle Scheme. The project was reviewed having regard to the necessary Gateway approvals and timelines. The objective of the scheme is to develop a comprehensive pedestrian/cycle facility over 750m, along the L-40425, serving several residential areas. The scheme will extend the previously completed section of shared cycle/pedestrian active travel infrastructure.

Project/Programme Key Documents	
Title	**Details**
Gateway 1 Grant Application Form	Form submitted and approved by Sponsoring Agency on the 26.04.21.
Gateway 2 & 3 Options Selection & Preliminary Design	O'Connor Sutton Cronin & Associates (OCSC) were appointed by Carlow County Council as Engineering Consultants for the Tullow Road Pedestrian and Cycle Scheme on the 29.10.21. 3 potential "do something" options were assessed. A "do nothing" option was not considered. "Option 3" was chosen as the preferred option as it delivered on the scheme objectives of providing a scheme that improved the safety and efficiency of the road network for all road users, particularly pedestrians and cyclists.
Gateway 4 & 5 Statutory Process & Detailed Design & Procurement	Works were carried out in accordance with S38, Road Traffic Act, 1994, as amended by S46 of the Public Transportation Regulation Act, 2009, which allows the Roads Authority "in the interest of safety and convenience of road users provide such traffic calming measures as they consider desirable". The proposed traffic calming measures were not "prescribed" under the Act and did not fall under the class of works that required statutory public consultation. However, the Active Travel Team and NTA engaged in a non-statutory public consultation process from the 5th September, '22 – 5th October, '22. Notices were also published on Carlow County Council's Active Travel e-Bulletin and on Carlow County Council's social media platforms. Two submissions were received. However, no fundamental issues were raised during the consultation period and responses issued by the Active Travel Team. Tenders were sought via eTenders. A tender notice was uploaded to eTenders on 31.07.23, with a return date for submissions of 31.08.23. Reference NAT-23-1642. Award criterion was the Most Economically Advantageous Tender (MEAT)

	One tender was received prior to the submission deadline via the eTenders Portal.
	The tender box, on the eTenders portal, was opened by the allocated County Council personnel on the 31st August, '23 and access given to Consulting Engineers to complete the tender assessment of submissions.
	The award of contract to Priority Construction Ltd was recommended by the Executive Technician and endorsed by Senior Execuitve Engineer on 13.09.23
Gateway 6 Construction	CE Order 2023/06 recommended appointment of Priority Construction in the sum of €1,353,924.00, excl VAT, to carry out works. The project will be funded over a number of years. The construction commenced on the project on 31.10.23.
Gateway 7 Close Out & Review	To be completed on project completion. Expected completion date Q2, 2024.

Key document 1 (Gateway 1) –

The project grant application form provides a description of the project.   The form details the proposed program for design, tender, construction and monitoring stages. The costs and benefits of the project are also outlined.

Key document 2 (Gateway 2 & 3) –

O'Connor Sutton Cronin & Associates (OCSC) were appointed by Carlow County Council as Engineering Consultants for the Tullow Road Pedestrian & Cycle Scheme on the 29th October, '21.

A total of three potential "do something" options were assessed. A "do nothing" option was not considered.   The Prelim Multi-Criteria Analysis for Regional and Local Road Capital Projects was completed for each of the three options. An assessment of each option was completed under the main and sub-criteria headings of economy, safety, environment, accessibility, social inclusion, integration, and physical activity.   An overall summary table of the multi criteria analysis indicated two Options, ie 1 and 2, scoring 110 points each, whereas Option 3, the preferred route, scored 115 points.

Key document 3 (Gateway 4 & 5) –

As part of the Active Travel Program, Carlow County Council, in conjunction with the NTA, proposed to develop new pedestrian/cycling facilities in the Tullow Road area of Carlow town, serving residential areas.

Works were carried out under S38 of the Road Traffic Act, '94, as amended by S46 of the Public Transportation Regulation Act, '09, which allows the Road Authority provide traffic calming measures.

The proposed works were not "prescribed" under the Act and, therefore, did not fall under the class of works requiring statutory public consultation.   However, a non-statutory public consultation process was undertaken from the 5th September, '22 to the 5th October, '22.   No fundamental issues were raised during the consultation period.

The tender notice was uploaded on eTenders on the 31st July, '23 with a proposed return date of 31st August, '23. One tender submission was received before the submission deadline.

Key document 4 (Gateway 6) – *Chief Executive Order 2023/06 approved the appointment of a contractor, Priority Construction Ltd., to carry out works in respect of the Tullow Road Pedestrian and Cycle Scheme in the amount of €1,353,924.00, exclusive of VAT. It was further ordered that Priority Construction Ltd be appointed as project supervisor construction stage for the project.   Procurement ref : NAT-23-1642.*

Key document 5 (Gateway 7) – *The close out and review of this project will be undertaken on project completion.   The expected completion date is Q2, '24.*

The following section details the data audit that was carried out in respect of Active Travel.

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

Data Required	Use	Availability
Project grant application forms	Details of grant applications and approvals	Yes – Active Travel Team
Financial reports	Income .v. expenditure monitoring	Yes – Active Travel Team
NTA approved project listing	Confirms project approval(s)	Yes – Active Travel Team
NTA budget approval	Confirms budget(s) for projects	Yes – Active Travel Team
Project monitoring and delivery	Monitors timelines, approvals, costs and project requirements	Yes – Active Travel Team
Recoupment of expenditure	Project expenditure and recoupment through the Project Reporting System	Yes – Active Travel Team
NTA remittance advice	Tracks and records recoupments and the receipt of monies from the NTA	Yes – Active Travel Team

Data availability and proposed next steps

There was sufficient data available to review the operation of the Active Travel project.

The following section looks at the key evaluation questions in respect of Active Travel based on the findings from the previous sections of the report.

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

Yes, the delivery of the Active Travel Project complies with the standards set out in the Public Spending Code.

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

 All necessary data is available.   The Council's systems will enable a full evaluation to be made at a later date.

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

Internal Audit found good processes, practices and procedures in place with regard the delivery of the Active Travel Program.

It is the view of Internal Audit that challenges to the delivery of active travel projects in the future include:-

- Capacity of the Irish Construction Industry.

- Requirement for improved communications to change the public mindset and encourage behavioural change with greater buy in from the general public.

- Availability of adequate funding for projects going forward.

- Political leadership in promoting the modal shift.

- Political leadership in implementing key outputs from the Local Transport Plan for Carlow, particularly in relation to the removal of on-street parking to allow for enhanced public realm and the provision of cycle lanes.

The following section presents a summary of the findings of the in-depth check in respect of the Active Travel Program of expenditure.

Summary of the in-depth check:-

The Active Travel Project reviewed is in the expenditure being incurred category (capital).

Internal Audit carried out an in-depth check of the Active Travel program in Carlow County Council. In respect of the project examined:-

- All necessary data was available and accessible.
- Practices and procedures in operation by the Active Travel Team will enable a full evaluation to be made at a later date, if necessary.
- Objectives are determined and approved by the Active Travel Team and the NTA.
- Monitoring of the program is carried out, in terms of the financial and non-financial requirements.
- Requirements such as public consultation and procurement have been adhered to.

Based on the review carried out by Internal Audit, it is found this program complies with the broad principles of the Public Spending Code.