



Aberdeen City Council

Major capital investment
follow up

2015/16 Audit

Prepared for Members of Aberdeen City Council
Audit, Risk and Scrutiny Committee

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Stephen Boyle is the engagement lead for the audit of Aberdeen City Council for the period 2012/13 to 2015/16.

This report has been prepared for the use of Aberdeen City Council and no responsibility to any member or officer in their individual capacity or any third party is accepted.

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Key Messages

1. This report is the summary of our findings from our review of the council's progress against recommendations made in Audit Scotland's national performance audit report, *Major Capital Investment in Councils*, initially published in March 2013
2. Our work was based on a review of the of project management arrangements in place for a sample of four projects. As these projects were linked with the Strategic Infrastructure Plan, the operation and management of the SIP was also examined.
3. The council has an ambitious capital investment programme involving a mix of traditional and alternative funding arrangements. There are also a variety of working arrangements with external partners and agencies to deliver the more complex projects. .
4. Where more complex projects are involved, there is a greater risk that decisions may not be as transparent due to legal requirements or the commercially sensitive nature required by some arrangements. It is therefore important robust public engagement strategies are in place to keep the public informed.
5. We concluded that the SIP met many of the good practice criteria suggested by Audit Scotland in 2013.
6. The project management framework provides a strong basis for officers to agree and meet milestones, identify and manage risks, and identify resources required to action tasks. The sample of project summary sheets reviewed were detailed and complete.
7. While the concept of the performance dashboard supported by the General Fund monitoring report is sound, reports to elected members should provide more information where progress is not going to plan for example, where there is an indication of delay or other increased risks. This would assist the level of scrutiny by elected members. In addition, the covering report to elected members could usefully signpost the key messages from each dashboard.
8. Where project plans include detailed finance models, the council should continue to keep assumptions used in the models around income streams and other estimates under regular review and maintain an audit trail to evidence significant changes.

Introduction

9. This report is a summary of our findings from routine audit work around capital investment carried out as part of the 2015/16 audit of Aberdeen City Council. The nature and scope of the audit were outlined in our Annual Audit Plan presented to the Audit, Risk and Scrutiny Committee (ARSC) in March 2016 and follows the requirements of Audit Scotland's Code of Audit Practice which was published in May 2011.
10. The council has a range of infrastructure programmes including the City Region Deal, the council's Strategic Infrastructure Plan (SIP) and City Centre Masterplan (CCM). They contain a range of ambitious developments involving a mix of traditional and alternative funding arrangements. There are also a variety of working arrangements with external partners and agencies to deliver the more complex projects. Consequently, the council has different risks to manage and additional governance frameworks to monitor in comparison with a more traditional programme funded by borrowing.
11. Where more complex projects are involved, there is a greater risk that decisions may not be as transparent due to legal requirements or the commercially sensitive nature required by some arrangements. It is therefore important robust public engagement strategies are in place to keep the public informed.
12. Using a sample of current capital projects, we reviewed progress against recommendations made in Audit Scotland's national performance audit report, *Major Capital Investment in Councils*, initially published in March 2013. (the 2013 report)
13. Pages 6 to 11 of this report set out the recommendations from the national report and for each, we have provided a summary of our findings based on the review of four Aberdeen projects and wider consideration of the framework around the Strategic infrastructure Plan. The four projects considered were the replacement Aberdeen Exhibition and Conference Centre (AECC), the Art Gallery extension, Brimmond School and the Third Don Crossing.
14. In assessing progress, we have used the terminology adopted by the national study – yes, partial, limited and no. The subsequent pages of the report set out our findings in respect of the 4 projects selected. The scope of our work was as follows:
 - arrangements for tender and award of a contract
 - operational project management
 - scrutiny by elected members
15. In addition, for the art gallery extension, we reviewed the grant awarded by the Heritage lottery Fund and the council's arrangements to meet reporting requirements.

16. Appendix A is an action plan setting out our recommendations from the audit. Officers have considered the issues and are taking the specific steps in the column headed "management action". The ARSC should ensure that they are satisfied with the proposed management action and that there is a mechanism in place to monitor progress.
17. Weaknesses or risks identified by auditors are only those which have come to their attention during their normal audit work, and may not be all that exist. Communication by auditors of matters arising from the audit, or of risks or weaknesses, does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.
18. The co-operation and assistance given to us by officers is gratefully acknowledged.

Action taken on 2013 national study recommendations

No.	Progress	Recommendation from 2013 national study report	Commentary on processes in place	Conclusion/Findings
1.	Yes	Develop and confirm long-term investment strategies to set out the needs and constraints for local capital investment and consult with stakeholders, such as service users and suppliers, as they develop these strategies.	One of the council's main investment strategies is the strategic infrastructure plan (SIP) which sets out a single programme of priority infrastructure projects over a 10 year period. Longer term, there is also the council's City Centre Master Plan which sets out an agreed 25 year regeneration programme for the city. The development of both plans included wide ranging public consultation.	Comprehensive capital investment strategies in place - Satisfactory
2	Yes	Assess the overall appropriateness of using borrowing and private finance within the investment strategy. The strategy should balance the costs, risks and rewards of using these methods to ensure plans are financially sustainable and help each council achieve value for money	The SIP lists high level funding options for each project. The detail is examined further in individual project business cases Funding strategies are individually tailored on a project by project basis with the overriding requirement being to minimise the cost to the public purse. Two recent capital projects have been taken forward with the appointment (following competitive tender) of strategic partners who have an important role in identifying optimum solutions.	Innovative programme of development involving a range of finance solutions and partnership working - Satisfactory

No.	Progress	Recommendation from 2013 national study report	Commentary on processes in place	Conclusion/Findings
			<p>The Strategic Asset and Capital Plan Board has oversight and stewardship of capital programmes including the capital budget and is therefore the forum which considers the costs and risks associated with funding investment.</p> <p>The council has recently brought all its existing financial commitments together within a financial plan covering the period 2016-2056.</p>	
3	Partial	<p>Actively look for opportunities for joint working with other councils, community planning partnerships and public bodies to improve the efficiency of their capital programmes. This should cover joint projects, sharing resources such as facilities and staff, sharing good practice and taking part in joint procurement.</p>	<p>The council has a shared procurement service with Aberdeenshire Council and shortly, the arrangement will be extended to include The Highland Council.</p> <p>The council is involved in a number of partner working arrangements:</p> <ul style="list-style-type: none"> • with a strategic partner for the delivery of the replacement AECC • the council is the agent for the delivery of the Aberdeen Western Peripheral Route. Both Aberdeen City and Aberdeenshire Councils have made significant funding contributions to this project. • through the City Region Deal, the council is developing opportunities to take forward important infrastructure projects in partnership. 	<p>There are several examples of innovative shared practice developing in this area. Too early to assess the effectiveness and impact of shared working and be able to report the associated good practices.</p>

No.	Progress	Recommendation from 2013 national study report	Commentary on processes in place	Conclusion/Findings
4	Partial	Develop and use clearly defined project milestones for monitoring and reporting. This should include a clear process for preparing and approving business cases as a key part of decision-making and continuous review of all major capital projects	<p>Operational monitoring</p> <p>The project management framework requires completion of project summary reports by the project manager and development of the SIP dashboard. Review of achievement against milestones is carried out at an operational level through project team meetings.</p> <p>The Programme Management Office (PMO) sets out the framework for the development of outline and full business cases. Reports to elected members setting out the business case tend to be detailed committee reports rather than business cases set out in a standard format. Based on our experience within the council, business cases tend to assist decision making more so than for ongoing monitoring of benefits.</p> <p>Elected member scrutiny</p> <p>The dashboard is central to the council's monitoring and reporting at CMT and Finance, Policy and Resources Committee. The main focus of the dashboard is a traffic light mechanism which gives an indication of progress and flags concerns around budget, timescale, resource and risk</p>	<p>Business cases are prepared to support decision making but are not routinely used as a benchmark for monitoring and reporting purposes.</p> <p>Refer recommendation 1</p>

No.	Progress	Recommendation from 2013 national study report	Commentary on processes in place	Conclusion/Findings
5	Partial	<p>Collect and retain information on all projects including explanations for cost, time and scope changes and lessons learned. Report this information publicly to improve transparency and scrutiny of project delivery and share lessons learned across services and other councils.</p>	<p>Each committee cycle, through the SIP dashboard, progress on each project is reported using a traffic light system to grade the following factors: timeline, budget and resource. While such reports are considered by the committee in public session alongside the General Fund Monitoring Report, there is limited information, for example on the cost implications of slippage.</p> <p>Increases in budgets and extensions to contracts are approved by council or the Finance, Policy and Resources Committee. For completeness of scrutiny trails, such decisions and key events should also be reported within the SIP dashboard/Monitoring Report process so that a complete picture is provided for the reader.</p> <p>Earlier dashboard report formats had also considered risk, scope, benefits and quality factors but these factors no longer appear within the current dashboard reporting format.</p> <p>For each project, a risk/issues/lessons learnt log is maintained and discussed at operational level on an ongoing basis.</p>	<p>The dashboard provides an effective summary of overall progress for each project. Where there are delays, the supporting narrative (in the dashboard and the General Fund Monitoring Report) does not sufficiently explain the reasons. More cohesive reporting is recommended.</p> <p>Refer recommendation 2</p> <p>It would be useful to draw lessons learnt together for reporting to management and elected members. As a minimum this should be done as part of the post completion evaluation.</p> <p>Refer recommendation 3</p>

No.	Progress	Recommendation from 2013 national study report	Commentary on processes in place	Conclusion/Findings
6	Partial	<p>Improve the quality of capital project and programme information that is routinely provided to members. Information should cover:</p> <ul style="list-style-type: none"> • annual financial performance against the capital budget • project and programme level performance against cost, time and scope targets • risk reporting (including identification, likelihood, financial impact and actions taken) • an assessment of intended and realised benefits. 	<p>Elected member scrutiny</p> <p>The SIP dashboard supported by the General Fund Monitoring report potentially provides a strong framework to assist members in scrutinising progress on priority projects.</p> <p>Current dashboards provide a snapshot of each project against cost, time and resource targets as demonstrated by traffic light reporting. Snapshot reporting against risk, benefits and quality targets is no longer carried out.</p> <p>High level finance information sets out total actual v budget and forecast figures for the capital programme at service level covering whole of life costs. (capital programme monitoring covers a 5 year period)</p> <p>Operational management</p> <p>Risk identification and management is carried out at operational level and recorded in the risk/issues/lessons learnt log and monthly project summary reports.</p>	<p>The use of whole of life costs in reporting is best practice.</p> <p>The high level finance information supported by the project by project dashboard does provide strong assurance when progress is going to plan. However, where issues arise, there are risks that not providing cumulative spend/revised forecasts on a project-by-project basis limits the ability of elected members to effectively scrutinise. We suggest that more detailed reporting of significant project-by-project variances from plan is included within General Fund Monitoring Reports (i.e. report variances and provide narrative)</p> <p>Refer recommendation 2</p> <p>Steps should be taken to provide elected members with the results of post project completion evaluation, benefits</p>

No.	Progress	Recommendation from 2013 national study report	Commentary on processes in place	Conclusion/Findings
				realised and lessons learnt. Refer recommendation 3
7	Yes	Carry out early assessments of risk and uncertainty to improve the accuracy of early-stage estimating of the cost and timescale of projects.	The identification and management of risk is carried out as part of the operational management of projects (risks/issues/lessons learnt logs and monthly project summary reports) Business cases provided to elected members set out the key risks to be considered as part of the decision making process.	Elected members are alerted to increased/ongoing risks in the dashboard report. There is scope to signpost key issues in the covering report and to provide more narrative describing the potential impact of the risk on time, cost, scope and benefits of the project. Refer recommendation 2
8	Yes	Consider developing a continuing programme of training for elected members on capital issues, using independent external advisers if necessary	Training is provided as part of the elected member induction process. In addition, briefings have been provided where complex projects are being developed. The council's ongoing Governance Review includes plans for next year's post election induction training for elected members.	The council should continue to keep elected member training in this area under review.

Governance

19. Through a number of plans including its Strategic Infrastructure Plan (SIP) and City Centre Masterplan (CCM), the council is taking forward a number of significant developments. These plans have recently been enhanced with the agreement of a City Region Deal. The SIP was approved in 2013 after consultation and sets out the council's single programme of priority infrastructure projects to be implemented over a 10 year period.
20. In terms of Audit Scotland's Major Capital Investments study, a good practice guide was produced in 2013 which set out good practice criteria for an investment strategy. Taking the SIP into account, the council meets many of the good practice criteria set out in respect of capital investment strategies. For example, it shows:
 - the council's consideration of future service and community infrastructure needs
 - how investment may be funded and likely timescales for investment plans
 - provides clear links between investment objectives and the council's strategic objectives
 - outlines investment plans over a number of years
 - provides an assessment of the various funding options available and how these may be used.
21. The criteria also suggest that a strategy should provide clear information on asset management activity, the overall condition of the

council estate, provide links between investment objectives and service needs and identify opportunities for collaboration. The SIP could be strengthened by the inclusion of information in these areas.

Refer Action Plan No. 4

22. The CMT monitors corporate performance, including progress with the SIP by use of a performance dashboard and this is scrutinised regularly at the Finance, Policy and Resources Committee.

Exhibit 1 SIP Dashboard

Project Name	Programme/Project Manager	Stage	Last Completed Milestone	Next Milestone	Milestone Target Date	Project End Date	Timeline	Budget	Resource	Risk	Notes
TRANSPORTATION PROGRAMME Hugh Murdoch											
Third Con Crossing	Ian Taylor	Implement	Start on site	completion of project	Mar-16	Mar-16					The contractual completion date for the project is March 2016. The contractor has it with the contractor to substantiate any delays and mitigate these. The budget has at overall cost, however officers are working this through with the contractor.

23. The Programme Management Office leads on the development of the SIP dashboard. Progress on individual projects is discussed by the Strategic Asset and Capital Plan Board (previously the SIP and Capital Review Group) on a regular basis. The group has responsibility for managing the capital plan, considering business cases, approving change control requests and challenging the content of the SIP dashboard before consideration by CMT and elected members. Action notes from the board are considered by CMT as a matter of routine.

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24. At operational level, a Project Summary Sheet is updated by the relevant project manager each month and discussed at the relevant project team meeting. This provides the detail behind the SIP dashboard, for example, progress against milestones, key tasks completed in period and planned for next period, new and emerging risks and resource needs. In addition, a Risks/issues/lessons learnt log is kept for each project.
 25. Each committee cycle, elected members receive finance monitoring reports which include an overview of the total capital project position by service. Actual against budget information is shown alongside the forecast over a five year period. As the majority of capital projects span more than one financial year, the capital programme takes account of the whole life of projects rather than just the in-year position. In addition, a traffic light provides an indication of progress for the overall current and previous period service total position.
 26. We concluded that the SIP dashboard and general fund monitoring reports provide a sound framework for regular monitoring and scrutiny by members. However, there is merit in reviewing the content of such reports to ensure that members are receiving sufficient information especially where there are emerging issues on projects. Financial information is provided at service level rather than project by project basis which may be adequate where progress is going to plan. Where that is not the case, we would suggest more project specific information is required to enable effective scrutiny to be carried out.
 27. The main indicator in the report is the traffic light mechanism in relation to timescale, cost and resource. Without having the benefit of the project summary sheet, it is unclear how many milestones exist for individual projects and therefore how the council is progressing against them. The covering report could usefully explain what the factors mean and how the grading works, for example, timescale and budget are fairly clear but the resource factor could have different interpretations. The covering report could also signpost the key points for elected members. While we acknowledge that a red grading should alert attention, we noted comments on dashboards around delays which affected the timescale grading but not the cost and on occasion, we felt this was not sufficient.
 28. While we acknowledge that increased costs and extensions are approved by elected members, the audit trail is not always clear. For example, a capital investment decision could be made as part of the budget process but may not be picked up as part of the SIP dashboard reporting process. In our opinion, there is scope to strengthen the audit trail with more cohesive reporting around key projects.

Refer Action Plan No. 2

Aberdeen Art Gallery

29. The contract for the Aberdeen Art Gallery extension is £30m and the funding strategy includes Heritage Lottery Funding of £10m, council contributions £10m and public donations £10m. In the event that public donations are not on target, the council has agreed to underwrite the shortfall.
30. During 2015/16, the contract was awarded, works commenced onsite and arrangements for the fundraising campaign were more formally launched with the support of Aberdeen Art Gallery and Museums Development Trust.
31. In selecting the project for review, we were interested in reviewing the arrangement for the award of the contract, the development of the proposed funding package and the council's project management arrangements.

Award of grant

32. In January 2015, the grant award contract with the Heritage Lottery Fund was concluded following an award of just under £10m. Claims are made quarterly in arrears and by 31 March 2016, the council had submitted claims totalling £1.6m.
33. Lottery funding requires a comprehensive application process and detailed monitoring and evaluation. In addition, to a detailed cost analysis, each claim requires the latest risk assessment to be set out and a detailed narrative report is also required setting out progress

under a number of specified headings. The council has so far complied with these requirements.

Costs

34. The approved cost for the successful tender was £29.7m. At 31 March 2016, the agreed cost has not moved significantly. We reviewed the arrangements for the tender, scoring, evaluation and award of the contract and observed the following:
 - while there were initially 5 interested parties, most did not have the capacity to complete the documentation and consequently, only one tenderer was considered in the final evaluation
 - in order for the council to demonstrate best value in evaluating the outcome, costs were compared with the pre-tender estimate provided by AECOM which were based on similar refurbishments in the sector. The overall budget had originally been set out in the business case considered by council in 2012.
 - Scoring was carried out by a team including officers, the council's advisor and the architect. Further evaluation was undertaken AECOM. We were satisfied that the council could demonstrate compliance with standing orders and EU tender requirements in respect of the award of this contract.

Project management

35. Detailed project summary sheets have been completed each month in line with the standard template. The information provided on the dashboard largely reflected the information discussed by the project team. Additional risks were identified operationally in the amber /red zones which have not been mentioned on the dashboard. In addition, while construction work was delayed to enable archaeological finds to be extracted, the impact on the final cost was not estimated for elected members or confirmation made that there would be no impact.

Refer Action Plan No. 2

36. The 2016/17 approved budget assumed that all public donations of £10m would be received in the year. Due to the uncertainty around this outcome, the Finance, Policy and Resources Committee agreed that if necessary, the council should underwrite any shortfall.

AECC

37. In seeking to replace the exhibition centre, the council was open to offers for redevelopment of the existing site at Bridge of Don or relocation to an entirely new site. One of the key aims for the council is to have facilities which will enable Aberdeen to continue to host the

Offshore Europe event and other similar events because they have previously attracted significant investment into the local economy.

38. In October 2013, Henry Boot Developments was identified as the preferred bidder. In March 2015, the business case for the project came forward totalling £333m and setting out a proposed funding strategy intended to minimise the council's financial exposure.

39. During 2015/16, legal agreements were signed with Henry Boot following receipt of planning permission in December 2015 and market testing was carried in respect of the funding partner and for the construction of the new exhibition centre. More recently, a revised funding strategy for the centre has been pursued which was approved by council in August 2016.

40. In selecting the project for review, we were interested in reviewing the award of the contract to Henry Boot as the council's strategic partner. While there have been further tender processes linked with this project, the contract awarded to Henry Boot was the only one in place at the time of our audit field work and therefore the only one included in this review. We also reviewed the development of the funding strategy for the project and the council's project management arrangements.

Tender and award of contract

41. There are a number of tender exercises involved in the AECC development. We reviewed the first of those, the appointment of a strategic partner which was carried out in October 2013. The approved cost for the successful tender was £187m. While the council agreed this in principle, there was also an instruction to officers to continue to consider options to provide the least cost option for the council. A further report considered by council approved a project gross cost of £333m to include an energy centre and a further hotel. The revised project contained additional income streams which will offset the cost of the investment and consequently, the revised plan demonstrates an improved revenue position for the project.
42. We reviewed the arrangements for the tender, scoring, evaluation and award of the contract. Three bids were received and evaluated and the best option was agreed as being Henry Boot with an offsite location.
43. Scoring was carried out by a team covering different aspects of the bids including council officers, Henry Boot staff and representatives from the council's external legal advisors. A further comparison of the two tenders was carried out by the council's legal advisers, Brodies LLP. We were satisfied that the council could demonstrate compliance with standing orders and EU tender requirements in respect of the award of this contract.

Funding strategy

44. From the outset there were plans to secure an innovative funding model to deliver the replacement AECC. Several options have been pursued over the last year and discussions are now being finalised to enable the council to conclude a funding option which demonstrates the least cost option. .
45. The business case sets out the expected income streams from the different strands of the project. The council appointed financial advisors to review the content of the business case and in addition, specialists in the hotel sector were appointed to review relevant financial plans and income stream forecasts. In line with best practice, we would recommend that the council continues to review the assumptions supporting the income model and maintain an audit trail to support significant changes.

Refer Action Plan No. 5

Project management

46. This is a complex project for the council in terms of the scale and value but also because of the range of mini-projects which it entails. Operational teams are managing the project within the council and Henry Boot respectively. Overseeing this activity is the Project Board which has representation from both organisations and is the main link with the council's management team and elected members. The board receives comprehensive progress reports each month

47. Project summary reports for 2015/16 were reviewed and found to be detailed in terms of action, work-in-progress and tasks. While the dashboard reflected the summary information correctly, they failed to convey the delay experienced in reaching agreement on certain matters and/ or to provide more context on some of the reasons e.g. legal agreements were concluded much later than anticipated, concerns about the availability of staff resources. While we acknowledge that this is a complex project and the aim is to keep the dashboard high level, there is a risk that members' cannot scrutinise effectively if explanations are not provided. Given the significance of this project, it may be that the dashboard should separately include each element rather than show the project as a single line so that progress on each element of the overall project is more transparent e.g. exhibition centre, hotels, energy centre.

Refer Action Plan No. 2

Brimmond School

48. Brimmond School was delivered using the hub model, in which hub North Scotland was appointed by Aberdeen City Council as development partner to lead the building of a new school between April 2014 and October 2015 at a cost of approximately £12m.

49. The hub programme is a Scotland-wide initiative for delivering new community facilities through private finance. The hub programme operates in five geographical territories: South East, East Central, West, South West and North. In each territory, the participating

public bodies such as health boards, councils, police and fire and rescue services, have teamed up with a private sector development partner to form a joint venture company known as a hubCo. Projects are mostly new buildings and include many schools in the Scottish government's 'Schools for the Future' programme which aims to rebuild or refurbish schools.

50. We selected this project simply because it was a different delivery arrangement. The council concluded a Territory Partnering Agreement with the hubCo. In accordance with the agreement, the council agreed a new project request, essentially a project brief. Key documentation included a value for money paper and stage 1 and stage 2 pricing models setting out the detailed costs and associated assumptions. We understand that a post project completion evaluation has yet to be carried out and would recommend that the council considers its achievement of value for money as part of the evaluation process.

Refer Action Plan No. 3

Third Don Crossing

51. The contract for the Third Don Crossing was awarded in June 2014 for £18m. In November 2015, a seven week delay was announced which moved the expected completion date to March 2016. This was due to unexpected delays to re-route utilities linked with the Aberdeen Western Peripheral Route (AWPR). In March 2016, the SIP and Capital Review Group approved a further 8 week extension required as a result of poor weather conditions and further unexpected work. This took the completion date into June 2016. On delivery of the bridge in summer 2016, costs incurred amounted to £22m compared with the approved tender which amounted to £18m.
52. We selected this project because it was a traditional capital project funded by borrowing. We reviewed the award of the contract and the project management arrangements in place including review of a sample of invoices relating to the contract.

Award of contract

53. We reviewed the arrangements for the tender, scoring, evaluation and award of the contract and were satisfied that the council could demonstrate compliance with standing orders and EU tender requirements in respect of the award of this contract.

Costs

Based on postings to the financial ledger, Exhibit 2 shows the level of spend by financial year for the whole project while Exhibit 3 provides a profile of the spend between December 2014 and summer 2016, the main period of spend. This shows that there was low spend in autumn 2015 and February 2016 which confirms that these were the periods during which delays were experienced.

Exhibit 2 – Third Don Crossing Expenditure

Year	£000
2012/13	317
2013/14	1,884
2014/15	4,814
2015/16	12,338
2016/17	2,732
Total	22,085

54. We had anticipated being able to analyse this spend between planned, unexpected and additional work but this is not possible without expert engineering input. We understand that the project team are currently endeavouring to compile such an analysis. In addition, an independent review around the design and procurement of the project has been carried out and an action plan is now in place.

Refer Action Plan No. 3

Appendix 1: Action Plan

Action Point	Page/ Para No.	Recommendation	Management Action	Responsible Officer	Target date
1	8/No 4	Consideration should be given to monitoring and reporting progress against business case aims and targets.	Recommendations will be implemented as part of the review to be undertaken by the Strategic Asset and Capital Plan Board.	Strategic Asset and Capital Plan Board	Pending governance review
2	9/No 5 10/No 6 11/No 7 13/28 15/35 16/45 17/47	Progress reporting for capital projects should be reviewed to ensure that sufficient information is provided e.g. about costs compared to budget, key decisions, slippage etc; and audit trails are complete to assist more effective scrutiny. It is also important that key messages are adequately signposted.			
3	9/No 5 11/No 6 17/50	lessons learnt should be collated and reported to management and elected members. As a minimum this should be done as part of the post completion evaluation			

Action Point	Page/ Para No.	Recommendation	Management Action	Responsible Officer	Target date
4	12/21	While the SIP meets a number of best practice criteria, consideration should be given to including the following - overall condition of the council estate, links between investment objectives and service needs and identify opportunities for collaboration.	Recommendations will be implemented as part of the review to be undertaken by the Strategic Asset and Capital Plan Board.	Strategic Asset and Capital Plan Board	Pending governance review
5	16/45 18/54	The assumptions in project financial models should be kept under regular review and audit trails provided to evidence significant changes.			