Quality Assurance Report

Public Spending Code

30/05/2022
Leitrim County Council

2021

To be submitted to the National Oversight Audit Commission in compliance with the Public Spending Code – Circular 13/13

Leitrim County Council

Quality Assurance Report for 2021

Leitrim County Council

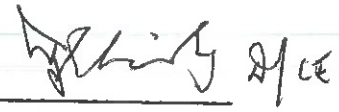
To be submitted to the National Oversight and Audit Commission in compliance with the Public Spending Code.

Certification

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

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

Signature of Chief Executive



Mr. Lar Power
Chief Executive
Leitrim County Council
31st ***May 2022***

Contents

Introduction

The Public Spending Code (PSC) sets out a unified approach to ensure that all public funds meet the objectives set by Government and deliver value for money for the tax payer. The requirements of the PSC are based on employing good practises at all stages of the expenditure life cycle. The code uses a life cycle approach for all capital and current expenditures setting out the different evaluation requirements at each stage i.e. appraisal, detailed planning, implementation and post – implementation review.

Leitrim County Council has completed this Quality Assurance Report 2021 as part of the Public Spending Code compliance requirements as set out in Circular 13/13 – (The Public Spending Code: Expenditure Planning Appraisal and Evaluation in the Irish Public Services). Projects and Programmes which predate this circular 13/13 were subject to the Department Guidelines for the appraisal and management of Capital Expenditure proposals in the Public Sector 2005.

Format of Report

The Public Spending Code relates to both capital and current expenditure.

This report follows the format that is set out in the fourth version of the guidance note which has been updated by the CCMA Finance Committee to reflect the local government sector business. (February 2021).

The Public Spending Code established a 5-step process so as to comply with the requirements of the code.

Table A – Steps involved

Step	What to find	Where to find
1	Project Inventory	Appendix A
2	Publish summary on website of procurements>€10 million.	N/A
3	Completed PSC Checklists (7) for overall LA	Appendix B
4	In depth check on small number of projects	Appendix C
5	Complete summary report for NOAC and website.	

Steps in brief in the QA Process.

1. **Project Inventory**

The project inventory lists projects/programmes at different stages of the project life cycle with an actual or anticipated cost in excess of €0.5million. The inventories were separated into current and capital expenditure.

Only projects with expenditure matching these criteria are included in the Project Inventory. See Appendix A for detailed inventory or summary on Table A.
The expenditure is then classified into:

- **Being considered**
- **Being incurred**
- **Recently ended**

2. **Publish Procurement > €10 Million**

Leitrim County Council has no projects to report for 2021 >€10million. Therefore, there was no requirement to publish same on our website. The requirement to publish relates specifically to procurement, and not the project, so where a project is reported at over €10m the interpretation is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported. Therefore, if a project with a total expenditure in excess of €10m is made up of procurements assigning more than one contractor, and none of these contracts exceed the €10m threshold, there is no requirement to include them in the list for publication.

3. **Checklists**

The objective of the checklists is to provide local and senior management and the public with a self-assessment summary overview of how compliant the organization is with the Public Spending Code. The 7 Checklists are completed.

There was good overall compliance with the processes and criteria attached to the Public Spending Code.

4. **In depth review**

A more in-depth check on a small number of projects /programmes is undertaken by our internal auditors Gilroy Gannon – this check must cover at least 5% of the total spend over a 3 year rolling period. Each stage of the project is subject to this level of checking over a 3 to 5 year period. The Public Spending Code requires that at least 5% of the total value of all projects in the inventory is subject to closer examination and audit each year. These checks were carried out by Gilroy Gannon – Internal Auditors for Leitrim County Council.

Report attached – Appendix C

Their review looked at appraisal/planning and design/implementation in relation to two projects –

- Construction Project – 9 Turnkey Units at Clos Eaglaise, Ballinamore, Co Leitrim.
- SLNCR Greenway Design/Planning/Construction Sligo to Enniskillen.

Overall, they were satisfied that Leitrim County Council is in compliance with the requirements of the Public Spending Code.

5. Step 5 NOAC Summary

A short summary report has been signed off by the Chief Executive and published on our website and has been submitted to NOAC by the 31/5/2022.

Table B – Project Inventory Summary 2021

Project Values	Relevant Checklist	Revenue	Capital	Total
Organizational compliance (General)	1			
Expenditure being considered	2 & 3	€0	€47.28 million	€47.28 million
Expenditure being incurred	4 & 5	€40.34 million	€190.53 million	230.88 million
Expenditure completed	6 & 7	0	€3.18 million	€3.18 million
Total		€40.34 Million	€241 Million	281.34 Million

Project Numbers	Revenue €.5m to €5m	Rev €5m to €20m	Over €20m Rev	Capital Grants Scheme	Capital €.5m to €5m	Capital €5m to €20m	Over 20M	Total
Expenditure being considered	0	0	0	0	19	2	0	21
Expenditure being incurred	20	2	0	0	16	5	1	44
Expenditure completed	0	0	0	0	2	0	0	2
Total	19	3	0	0	37	7	1	67

The full detailed project inventory can be found in Appendix A.

In depth Checks

The Public Spending Code requires that at least 5% of the total value of all projects in the inventory is subject to closer examination and audit each year, when taken over 3-year average. The two projects reviewed represent circa 2% of total Project Inventory. On average, over the last 3 years, circa 14% of Projects have been selected each year (2021 - 2%, 2020 - 38%, 2019 – 3.2%)

These checks were carried out by Gilroy Gannon –Internal Auditors for Leitrim County Council who selected 2 projects having regard to the value of the project and the various spending departments ensuring the review of a good range of project types and scales.

The value of projects examined represented **2%** of the total project inventory value which satisfied the 5% requirement, when taken over a 3-year average.

Their review looked at appraisal/planning and design/implementation in relation to two projects –

- **Construction Project – 9 Turnkey Units at Clos Eaglaise, Ballinamore, Co Leitrim**
- **SLNCR Greenway Design/Planning/Construction Sligo to Enniskillen**

Overall they were satisfied that Leitrim County Council is in compliance with the requirements of the Public Spending Code. There is a recommendation that project managers and Heads of Departments are kept up to date with the revised PSC guidelines - This is to ensure maximum adherence to PSC guidelines on all major revenue and capital projects. All PSC projects going forward should incorporate the key elements such as key timelines/documents/data analytics /Programme logic model etc.

Detailed report attached – **Appendix C**

Conclusion

The inventory outlined in this report clearly lists the capital and revenue expenditure that is being considered, being incurred and has recently ended.

Leitrim County Council had no procurements in excess of €10 million in 2021 so consequently there was no requirement to publish same on our website. The requirement to publish relates specifically to procurement, and not the project, so where a project is reported at over €10m the interpretation is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported.

The checklists that were completed show a satisfactory level of compliance with the Public Spending Code.

Training and guidance will be given to relevant staff in 2022 to ensure ongoing compliance in implementing the code and to ensure that staff have a greater awareness of the requirements of the PSC.

All projects being considered, ongoing or completed, which fall into the scope of the Public Spending Code should be prepared and managed with the requirements of the code in mind.

Ongoing compliance with the PSC will need to be encouraged going forward. Further training on the requirements of the updated PSC has been deferred in the context of the current restrictions associated with COVID19. Part of the in-depth review focuses on key implementation dates/project lifecycle/analysis of key documents and key evaluation questions which are all part of project management.

The PSC requirements should always be reflected in the management of current and future capital and revenue expenditure areas, which are likely to be subject to the application of the PSC. Monitoring during implementation stages with regular team meetings to review progress is vital to ensure timeframes and budgets are met. Post project reviews are also vital in fulfilling our quality assurance requirements. They should be carried out within 2 years of the date of completion to confirm if initial proposed objectives have been achieved and, also if lessons were learned they should be documented and applied to future projects.

All recommendations that the internal auditors have raised will be implemented, as it is our objective to improve the internal quality assurance process in future years so that Leitrim County Council can ensure high levels of compliance with the PSC.

Appendix A – Project Inventory

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
Buy & Renew Construction Project - 4 Units at 1 & 2 Sean McDermott Street	9 No 2 bedroom social housing units	€ -	€ -	€ -	3 year	€790,000.00	100% Grant Funding
Construction Project - 5 Turnkey Units at Carraig Breac Drumshanbo	4 No. 2 bedroom & 1 No. 3 bedroom social housing units	€ -	€ -	€ -	1 year	€880,000.00	100% Grant Funding
Construction Project - 4 Turnkey Units at Commons Lane Manorhamilton	4 No. 1 bedroom social housing apartments	€ -	€ -	€ -	1 year	€720,000.00	100% Grant Funding
Construction project - 3 Turnkey Units at Newtowngore,Co.Leitrim	3 No. 3 bedroom housing units	€ -	€ -	€ -	1 year	€650,000.00	100% Grant Funding
Part V Housing Acquisitions	3 no 2/3 bedroom units	€ -	€ -	€ -	2 year	€600,000.00	100% grant Funding
Manorhamilton Office	Provision of Office Accommodation	€ -	€ -	€ -	1 year	€750,000.00	100% Grant Funding
Transportation & Safety							
N15 Pavement (Redbrae to Donegal County Boundary)	National Primary Road Works	€ -	€ -	€ -	1 year	€1,020,000.00	100% Grant Funding
N15 Pavement Glencar to Sligo County Boundary)	National Primary Road Works	€ -	€ -	€ -	1 year	€1,020,000.00	100% Grant Funding
N16 Pavement Strengthening Lughnafaugherny to Sligo Co.Boundary	National Primary Road Works	€ -	€ -	€ -	1 year	€820,000.00	100% Grant Funding
N16 Pavement Strengthening Diffreen to Lughnafaugherny	National Primary Road Works	€ -	€ -	€ -	1 year	€820,000.00	100% Grant Funding
Land Drainage							
Dromod Flood Relief Scheme - CFRAMS	River Shannon Flood Relief Works	€ -	€ -	€ -	4 years	€1,830,000.00	100% Grant Funding
Development Management							
Mohill Public Realm	Rural Regeneration Project	€ -	€ -	€ -	3 years	€2,800,000.00	75% Grant Funding
RRDF Project - Drumshanbo	Rural Regeneration Project	€ -	€ -	€ -	5 years	€2,000,000.00	75% Grant Funding
Environmental Services							
Council owned Waste water treatment system	Upgrade of WWTS at Council Housing Estates	€ -	€ -	€ -	3 Years	€1,000,000.00	20% grant Funding
Recreation and Amenity							
Carrick-on-Shannon - Leitrim Village Blueway Construction	Extension of Blueway	€ -	€ -	€ -	4 years	€11,680,000.00	75% Grant Funding
Platforms for growth	Activity Services Building Acres Lake	€ -	€ -	€ -	2 Years	€700,000.00	75% Grant Funding
SLNCR	Development of Greenway	€ -	€ -	€ -	3 years	€15,730,000.00	80% Grant Funding
ORIS 2020 Cavan Leitrim Greenway Corgar to Aughawillan	Development of Greenway	€ -	€ -	€ -	2 Years	€540,000.00	75% Grant Funding
Sport Campus Land, Design Contribution	Development of sports campus	€ -	€ -	€ -	4 Years	€1,750,000.00	42% Grant Funding
RRDF Project - Drumshanbo Development stage	Rural Regeneration Project	€ -	€ -	€ -	2 Years	€680,000.00	80% Grant Funding
Glencar Waterfall further development	Further development at Glencar waterfall	€ -	€ -	€ -	3 Years	€500,000.00	75% Grant Funding
Totals		**€ -**	**€ -**	**€ -**		**€47,280,000.00**	

Appendix A – Project Inventory (Ctd.)

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building+A3:I38				-		-	-	
Construction Project - 27 Units Summerhill Carrick-on-Shannon	19 No. 2 bedroom & 8 No. 3 bedroom social housing units	-	-	€2,700,000.00	3 years	-	€7,500,000.00	100% Grant Funding
5 Unit Direct Build at Taobh Tire Manorhamilton	5 No. 2 bedroom units	-	-	€20,000.00	3 years	-	€970,000.00	100% Grant Funding
12 Unit Direct Build at Townparks, Carrick-on-Shannon	4 No. 2 bedroom, 6 No. 3 bedroom & 2 No. 4 bedroom social housing units	-	-	€30,000.00	3 years	-	€3,210,000.00	100% Grant Funding
10 Unit Direct Build at Lahard,Ballinamore	6 No. 3 bedroom and 4 no. 2 bedroom units			€30,000.00	3 years		€2,620,000.00	100% Grant Funding
18 Unit Development at Kilboderry Td, Carrick on Shannon	8 No. 1 bedroom and 10 no. 2 bedroom units			€230,000.00	3 years		€3,740,000.00	100% Grant Funding
4 Unit Direct Build at Dromahair,Co. Leitrim	4 No. 2 bedroom housing units			€30,000.00	2 years		€1,100,000.00	100% Grant Funding
2 Unit Direct Build at Breffni Crescent, Carrick on Shannon	2 no 2 bedoom single storey semi detached houses			€20,000.00	2 years		€510,000.00	100% Grant Funding
A01 - Maintenance/Improvement of LA Housing	Routine Maintenance/Grant Works	€2,667,901.00	-	-	Annual	-	-	
A06 - Support to Housing Capital & Affordable Prog	Technical & Administrative Support	€878,867.00	-	-	Annual	-	-	
A07 - RAS Programme	Payments to Landlords/Salaries	€712,879.00	-	-	Annual	-	-	
A08 - Housing Grants	Payment of Grants	€82,728.00	-	-	Annual	-	-	
Transportation & Safety						-	-	
Hartley Bridge Replacement	Replacement of Bridge over River Shannon	-	-	€10,000.00	3 years	0.20	€1,630,000.00	100% Grant Funding
N16 Drummahan Realignment Scheme	National Primary Road Works	-	-	€530,000.00	3 years	-	€6,160,000.00	100% Grant Funding
N16 Munakill Realignment Scheme	National Primary Road Works	-	-	€230,000.00	5 years	-	€12,000,000.00	100% Grant Funding
N4 Carrick-on-Shannon to Dromod Bypass	Extension of N4 Bypass	-	-	€890,000.00	6 years	-	€117,180,000.00	100% Grant Funding
B01 - NP Road - Maintenance and Improvement	National Primary Road Works	€3,178,634.00	-	-		-	-	
B03 - Regional Roads - Maintenance and Improvement	Regional Road/Bridge Works	€5,898,718.00	-	-		-	-	
B04 - Local Roads - Maintenance and Improvement	Local Road Works	€8,898,900.00	-	-		-	-	
B05 - Public Lighting	Public Lighting Maintenance	€569,656.00	-	-		-	-	
B11 - Agency & Recoupable Services	Private/Agency Works, Road Opening Reinstatement Works	€1,644,488.00	-	-		-	-	
Land Drainage								
Carrick-on-Shannon Flood Relief Scheme - CFRAMS	River Shannon Flood Relief Works	-	-	€380,000.00	6 years	-	€6,050,000.00	100% Grant Funding
Leitrim Village Flood Relief Scheme	Flood Relief Works Leitrim Village	-		€240,000.00	3 years		€1,100,000.00	100% Grant Funding
Water Services								

Appendix A – Project Inventory (Ctd.)

Expenditure being incurred - Greater than €0.5m (Capital and Current)								
Development Management								
Carrick-on-Shannon Urban Renewal	Urban Regeneration Project	-	-	€3,300,000.00	3 years	-	€10,200,000.00	75% Grant Funding
Ballinamore - The Junction - Rural Regeneration Development Fund	Rural Regeneration Project	-	-	€860,000.00	2 years	-	€3,300,000.00	75% Grant Funding
Manorhamilton Public Realm & Industrial Lands	Rural Regeneration Project	-	-	€80,000.00	3 years	-	€2,210,000.00	75% Grant Funding
D02 - Development Management	Management of development in County	€744,321.00	-	-		-	-	
D05 - Tourism Development and promotion	Tourism development and promotion in the county	€571,285.00	-	-		-	-	
D06 - Community and Enterprise function	Community Enhancement /Service support costs	€565,156.00	-	-		-	-	
D07 - Unfinished Housing Estates	Development of unfinished housing estates	€762,342.00	-	-		-	-	
D09 - Economic Development and promotion	Urban and Village renewal/ Provision of enabling Capital/Atlantic Econimic Corridor	€3,523,440.00	-	-		-	-	
Environmental Services								
Manorhamilton New Fire Station	Provision of new fire station			€200,000.00	3 years		€2,300,000.00	100% Grant Funding
E07 - Waste Regulations, Monitoring and Enforcement	Waste Enforcement Regional Lead Authority	€911,041.00	-	-		-	-	
E11 - Operation of Fire Service	Operation of fire service/Retainer drills fire-fees/Firefighter Gratuities	€2,115,633.00	-	-		-	-	
Recreation and Amenity								
Dromahair Library	New Open Library under RRDF	-	-	€30,000.00	2 years	-	€2,500,000.00	90% Grant Funding
Carrick-on-Shannon - Leitrim Village Blueway Design	Extension of Existing Blueway	-	-	€140,000.00	2 years	-	€640,000.00	75% Grant Funding
Cavan Leitrim Greenway	Development of Greenway	-	-	€80,000.00	2 years	-	€660,000.00	75% Grant Funding
SLNCR Greenway Design/Planning/Construction Sligo to Enniskillen	Development of Greenway	-	-	€660,000.00	3 years	-	€4,000,000.00	80% Grant Funding
Carrick on Shannon Destination Towns	Wayfinding Signage Carrick on Shannon	-		€50,000.00	2 years		€950,000.00	50% Grant Funding
F02 - Operation of Library and archival service	Library Salaries/Rent of Branched/Loan Charges	€1,368,067.00	-	-		-	-	
F03 - Operation, Maintenance and improvement of outdoor leisure areas	Operation and maintenance of outdoor leisure areas	€601,125.00	-	-		-	-	
F05 - Operation of Arts programme	Administration of the Arts/Audience & Participation/Support Professional Artists	€1,002,902.00	-	-		-	-	
Miscellaneous Services								
H01 - Profit/Loss Machinery Account	Maintenance of Machinery Service	€758,333.00	-	-		-	-	
H03 - Administration of rates	Administration of Rates Office/Rates on Vacant Premises/Rates Waiver - Covid 19	€1,886,205.00	-	-		-	-	
H09 - Local Representation /Civic Leadership	Civic Leadership Administration Costs/Provision of Computers	€1,002,654.00	-	-		-	-	
Totals		€40,345,275.00	€0.00	€10,740,000.00	€0.00	€0.20	€190,530,000.00	€0.00

Appendix A – Project Inventory (Ctd.)

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building		€ -	€ -	€ -		€ -	
Construction Project -9 Turnkey Units at Clos Eaglaise,Ballinamore	9 No 2 bedroom social housing units	€ -	€ -	€1,760,000.00		€1,760,000.00	100% Grant Funding
2021 Housing Acquisitions	10 no house acquisitions	€ -	€ -	€1,420,000.00		€1,420,000.00	100% Grant Funding
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
Totals		€ -	€ -	€3,180,000.00		€3,180,000.00	

Appendix B:

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

	General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Q 1.1	Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All Senior Management, budget holders and project staff are aware of PSC requirements under the code and have been made familiar with the requirements of the updated PSC. An internal memo issued from the Chief Executive to all staff requesting that they ensure compliance (a) with requirements at each stage of the expenditure life cycle of a project/ programme and (b) with reporting requirements during each stage of a capital project. The QA Guidance (Version 4) has also been circulated to all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff within the authority?	2	Training on the requirements of the PSC has been deferred in the context of the current restrictions associated with COVID19. In the interim the guidance notes have been uploaded on the procurement portal on the Council's intranet, which serves as an excellent resource for all staff, in the context of their training requirements in this area.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document was developed for the QA Process adapting the PSC to Local Government structures and approach
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This has not arisen as Leitrim County Council does not fund external bodies for >500k.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and application
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes

Q 1.7	Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the Local Authority's website?	3	Yes – Annual Public Spending Code QA report has been certified by the local authority's Chief Executive, submitted to NOAC and published on the Local Authority'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	Yes - the required sample of projects/ programmes were subjected to in-depth review
Q 1.9	Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	The Internal Audit Plan will consider a sample of projects for post-evaluation as part of the Internal Audit work programme
Q 1.10	How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	1	None, however, provision will be made to address this area as part of the Internal Audit work programme
Q 1.11	Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	This process will be developed by incorporating project evaluations into the Internal Audit Programme 2021/2022
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Not applicable

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 Capital Project > €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	1	No Performance Indicators in Department of Housing, Planning & Local Government (DHPLG) Housing Delivery Guidelines
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Financial & economic appraisal included
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	National Planning Framework (NPF), National Development Plan (NDP), Rebuilding Ireland.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Scope of Appraisal defined by DHPLG
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Affordability & Value For Money were considered
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisal completed as required by DHPLG
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Alternative options were considered
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 3 2	Cost Reports Quantity Surveyor & Value Reports
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1 2	No risk strategy Established structure in place
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not applicable

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Limited procurement strategy included
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
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 - Project advanced post approval
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	DHPLG Approval required
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not applicable

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2021
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2021
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2021
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2021
Q 3.5	Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2021
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2021
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	No programmes relevant to PSC in 2021
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2021
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Department	N/A	No programmes relevant to PSC in 2021

Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2021
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2021
Q 3.12	Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programmes relevant to PSC in 2021
Q 3.13	If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2021
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2021
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2021

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	Signed contracts are in line with the Approval in Principle where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Steering Groups were established, where appropriate, in order to progress projects
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were appointed where appropriate
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	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Projects are ongoing but monitored at all times
Q 4.7	Did budgets have to be adjusted?	3	If any adjustments need to be carried out, they are done so with appropriate approval by management
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Changes, if any, are made in a timely manner

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	Not Applicable
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	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	If costs did increase then approval would be sought.
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	Not Applicable

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending Programme defined as part of the Annual Budget process. Annual Service Plans - Road Works Programmes, Regional Waste Management Plans (RWMP) etc and Legislation & Standards
Q 5.2	Are outputs well defined?	3	Outputs are defined through the Budget process and annual service plans. National KPI's are in place also.
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services. Regular management & progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Quarterly/Annual Reports & returns.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance.
Q 5.5	Are outcomes well defined?	3	Outputs are quantified especially in relation to national performance indicators
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. The further development of the Annual Service Plans will enhance this measurement. Quarterly/ Annual reports & returns and mid-year reviews also quantify outcomes.

Q 5.7	Are unit costings compiled for performance monitoring?	3	Unit costs are collated across a number of key performance indicators.
Q 5.8	Are other data complied to monitor performance?	3	Performance monitored through annual service plan and team plans and the PMDS which are monitored on a regular basis through the year.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As above
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local performance indicators within the local authority assist with the evaluation of programmes /projects. The Internal Audit programme also incorporates evaluation proofing of programmes/projects

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	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	This process will be developed by incorporating project evaluations into the Internal Audit programme 2021/2022
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	1	No

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

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

	Current Expenditure that (i) reached the end of its planned 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	Not Applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not Applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not Applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not Applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not Applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not Applicable

Appendix C

LEITRIM COUNTY COUNCIL

PUBLIC SPENDING CODE (PSC)

2021

STEP 4 REVIEW

Gilroy Gannon
Chartered Accountants
Stephen Street
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CONTENTS **PAGE**

1. Executive Summary

As part of the annual Public Spending Code (PSC) compliance, Leitrim County Council (LCC) prepared the Project Inventory detailing 67 projects (22 Revenue and 45 Capital) amounting to €281m. The PSC Co-ordinator completed various checklists as per the PSC guidelines with self-assessed markings and actions required where indicated in relation to a number of areas.

As part of the detailed review, Gilroy Gannon assessed two projects in detail, Clos Eaglaise, Ballinamore Turnkey Housing Project and the Sligo, Leitrim and Northern Counties Railway (SLNCR) Greenway Sligo to Enniskillen. Both projects were considered, following detailed review, to have complied with the PSC guidelines relating to project assessment, consideration of alternatives and value for money.

Our overall conclusions in relation to both projects reviewed are outlined on pages 15 and 23.

LCC have undertaken to continue to upskill and train Department Heads and Budget Holders to ensure they are fully conversant with the PSC guidelines to ensure that all Capital and Revenue projects undertaken by LCC are compliant with the PSC Code.

2. Introduction

Gilroy Gannon, acting as Internal Auditors were requested to carry out a review of the implementation of the PSC in LCC. Various Guidelines have been issued on the PSC code since its inception in 2013.

- Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules and Procedures was issued in September 2013. The circular details expenditure appraisal and Value for Money (VFM) requirements covering all public expenditure applying to all Government Agencies including Local Authorities.

- Further updates were issued in 2015, 2016 and 2017

- Additional Guidance was issued on the 11th December 2019 via Circular 24/2019 replacing older guidance with "Public Spending Code: A Guide to Evaluation, Planning and Managing Public Investment". The purpose of the review is to strengthen the existing guidance to better reflect the realities of project delivery with a particular focus on financial appraisal, cost estimation and risk management. This Guidance is effective from 1st January 2020.

- A 4th version of the guidance issued in February 2021with minor updates to Capital checklists and updated Project Inventory layout. The update continues to focus on appraisal but broadens to highlight the importance of design and delivery, more informed approaches to costing and fuller consideration of risk.

- PSC QA Clarifications list version 10 was issued on 20th May 2022. This includes various queries raised by Local Authorities.

The Code is broken down into 6 Stages

1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case
4. Implementation
5. Review
6. Ex-Post Review

The Public Spending Code also outlines "Quality Assurance Reporting" - QAR to establish an internal independent quality assurance procedure involving annual reporting of compliance with PSC obligations. The process is made up of five steps, four for the PSC Co-ordinator and one for Internal Audit as outlined in Version 4 of the guidance:

STEP

1. Prepare Inventory of projects – Appendix B of guidance
2. Publish data on projects >€10m on Authority Website
3. Complete the checklist in Appendix C of guidance
4. Carry out an in-depth check on a small number of selected projects – **GILROY GANNON**
5. Publish a short summary report by 31st May each year

The Projects in excess of €0.5m are detailed across three headings;

a) Expenditure being considered
b) Expenditure being incurred
c) Expenditure that has recently completed

This report is prepared to comply with Step 4 (In depth check on a small number of selected project programmes). Section 4 of this report follows the guidance and templates issued in the QAR referenced above.

3. Implementation by Leitrim County Council

LCC have provided ongoing training and information for Heads of Department and senior staff led by the Head of Finance (HOF) and the PSC Co-ordinator since the inception of the PSC in 2013.

The most recent training to develop and improve awareness of the rules and guidelines surrounding public procurement was provided in November 2019. A one day bespoke procurement training course was delivered by an external specialist in procurement to 27 staff members of LCC. More recent updates in February 2020 and February 2021 were issued to relevant officers to ensure that the requirements of the updated Public Spending Code, Guidelines for the use of Public Private Partnerships (PPPs) and related rules, are implemented. PSC Quality Assurance Requirements guidance note for Local Government Sector was circulated to all LCC staff in May 2021 & May 2022. Post COVID, further training will be organised for all budget holders to include new staff arising from internal transfers and recent recruitment.

A review was undertaken of the Draft 2021 Annual Financial Statements and Capital Investment Programme 2021-2026 to identify Projects for inclusion in the Project Register (QAP – **Step 1**). LCC established a Capital Projects Office in mid 2019 to prioritise the delivery of this Programme. The total spend over the five-year period is estimated at €324m: €38m in 2021; €38m in 2022, €33m in 2023 and €215m in 2024-2026. The N4 Carrick on Shannon Bypass represents €117m of the total.

2019 Project Inventory

59 projects totalling **€243m**, (21 Revenue and 38 Capital) were identified in Step 1 as follows:

	Checklist	Revenue	Capital	Total
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€172.53m	€172.53m
b)Expenditure being incurred	4 or 5	€35.96m	€31.26m	€67.22m
c)Expenditure recently ended	6 or 7	€0	€3.21m	€3.21m
		€35.96m	**€207.00m**	**€242.96m**

2020 Project Inventory

60 projects totalling **€310m**, (20 Revenue and 40 Capital) were identified in Step 1 as follows:

	Checklist	Revenue	Capital	Total
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€87.65m	€87.65m
b)Expenditure being incurred	4 or 5	€48.12m	€173.21m	€221.33m
c)Expenditure recently ended	6 or 7	€0	€0.61m	€0.61m
		€48.12m	**€261.47m**	**€309.59m**

2021 Project Inventory

67 projects totalling **€281m**, (22 Revenue and 45 Capital) were identified in Step 1 as follows:

	Checklist	Revenue	Capital	Total
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€47.29m	€47.29m
b)Expenditure being incurred	4 or 5	€40.34m	€190.53m	€230.87m
c)Expenditure recently ended	6 or 7	€0	€3.18m	€3.18m
		€40.34m	**€241m**	**€281.34m**

Of the 67 projects identified in 2021, 57 projects were in the €0.5m to €5m category, 9 projects were in the €5m - €20m category. The largest Project is the N4 Carrick on Shannon by- pass included at €117m as "Expenditure being incurred", which was selected for review for the 2020 PSC Audit.

Checklist 1, being general Organisational compliance with the PSC Code, was completed by the PSC Co-ordinator. All checklists were self-assessed with ratings marked as either 2 - compliant but with some room for improvement or 3 - broadly compliant. 7 questions were scored 1, being 1.10, 1.11, 2.2, 2.10, 6.1, 6.5 and 6.8 - all relating to Risk Management and Post Project Review. Management have undertaken to implement this process for all projects concluding in 2021 or later. This matter was noted previously and should now be considered a priority.

Having completed Step 1, **Step 2** required publication of Projects over €10m on the LA website. Although five Projects have been identified with projected spends of over €10m, no single procurement contract therein has been awarded above this limit and therefore no disclosures are deemed necessary.
Step 3 involved the completion of 6 checklists by the LA with the relevant checklists numbered between 2 - 7 reviewed for the relevant overall projects.

Step 4 was completed by Gilroy Gannon, Chartered Accountants, acting as Internal Auditors for LCC whereby 2 projects were selected for detailed review as detailed in Section 4 of this Report. The QAP (Quality Assurance Process) guidelines require a detailed review of at least **5%** of ALL Projects each year, when taken over 3-year average. The two projects reviewed represent **2%** of total Project Inventory. On average, over the last 3 years, circa 14% of total Projects have been selected each year (2020 – 38%, 2019- 3.2%).

The QAP guidance suggests Step 4 includes:

- Examining the initial appraisal of a Project
- Assessing outputs for ongoing monitoring and evaluation
- Was the decision making soundly based, well managed and subject to further in- depth review, where applicable

4. **Project Review**

STEP 4 Review

PROJECT 1

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **Turnkey Project at Clos Eaglaise, Ballinamore, Co Leitrim.**

Project Information	
Name	Turnkey Housing Project at Clos Eaglaise, Ballinamore
Detail	Capital expenditure to acquire 9 residential units through Turnkey Process
Responsible Body	Leitrim County Council
Current Status	Project Complete
Start Date	2015 – Leitrim Housing Strategy 2015-2021 Expenditure outlay 2021
End Date	2021
Overall Cost	€ 1.765m

Project Description

This Project is the acquisition of 9 No. Turnkey Houses in the Clos Eaglaise in Ballinamore. The turnkey acquisition is a direct response to the Department of Housing, Local Government and Heritage (DHLGH) Housing Delivery Targets 2018-2021 issued for LCC. Overall, the Government committed €6 billion to support the accelerated delivery of 50,000 additional social housing homes by end 2021, through build (33,500), acquisition (6,500) and leasing (10,000) programmes, including 156 homes in County Leitrim. LCC exceeded this target by delivering 168 units from 2018-2021.

The overall Housing objectives are further reflected in the Leitrim County Development Plan Housing Strategy 2015-2021. The Housing Needs Assessment, HNA, undertaken in September 2016 recorded 367 households requiring social housing supports. With the strength of housing demand and the subsequent tightening of available housing stock combined with the continuous increase in average rental rates the total number of households on the Leitrim Housing List including those in receipt of HAP and seeking a transfer had risen to 502 in 2021.

As part of a balanced approach to build, acquisition and leasing, LCC sought expression of interest in May 2019 for suitable turnkey units across the county. A significant level of interest was expressed with a mix of short term and longer term options being offered.

An Assessment Report on Expression of Interest Submissions for 2019 Turnkey Social Housing Projects was prepared and from that, the proposal of 9 Units was accepted at Clos Eagalise, Ballinamore was advanced through negotiation with the developer.

The Project was submitted for approval to the Dept (DHLGH) with approval being granted in October 2019. A letter of offer was issued to the Developer in November 2019 and construction commenced early in 2020. The Clos Eagalise project had to contend with uncertainty, delays and the cessation of the construction work necessitated by the public health advice to combat the COVID 19 pandemic. Legals were engaged to draft Contract documents and Conveyance of the Properties was completed in October 2021.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the Turnkey Housing project at Clos Eaglaise, Ballinamore. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
- provide additional good quality social housing in Ballinamore -reduce Housing Waiting List -meet DHLGH Housing targets for Co. Leitrim - ensure value for money (VFM)	-The primary input to the project is the approved DHLGH Funding of €1.765 million. -Management is being undertaken by the LCC Housing Capital Office. -Construction expertise being delivered by Drumattan Construction Ltd	This process has the following stages: -Expression of Interest sought from Developers -Project Capital Appraisal prepared in-house -Submitted to DHLGH for approval -Conveyancing contract for Sale of 9 Housing Units -Payment of invoicing and recoupment of funds from DHLGH.	The housing scheme provides the following outputs: - 9 Housing Units - 2 Bedroom Homes suitable for Small Family Units - Use of brownfield site -Urban Regeneration benefits -Town centre living - Parking for dwellings in close proximity to each individual residence	The housing scheme is expected to enable the following: 1. Respond to the significant demand that currently exists within the Ballinamore area for social housing 2. Meet the need of 9 Housing applicants from the housing waiting list 3. Enhancement of the social, environmental and visual quality of the area as a whole 4. Deliver energy efficient homes that assist LCC achieve its carbon reduction targets 5. Elimination of barriers to accessibility of affordable housing in Co. Leitrim 6.Increase in the overall Housing Stock in County Leitrim.

Section B - Step 2: Summary Timeline of Project

The following section tracks the Clos Eaglaise, Ballinamore Turnkey Housing project from inception to conclusion in terms of major project milestones

Date	Action
March 2015	Adoption of Leitrim County Development Plan encompassing the Leitrim Housing Strategy 2015-2021
July 2016	Publication of Rebuilding Ireland –An Action Plan for Homelessness by the DHPLG
November 2017	Preparation of Strategic Development & Management Plan for LCC Lands
September 2018	DHPLG Housing Delivery Targets 2018-2021 issued for LCC
May 2019	LCC advertised seeking Expressions of Interest from Developers/ Contractors to deliver turnkey social housing projects in Ballinamore area.
June 2019	Assessment Report on Expression of Interest Submissions for 2019 Turnkey Social Housing Projects
October 2019	Housing Circular 31/2019 Issued- Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects
October 2019	DHPLG Approval of 9 Turnkey units at Clos Eagalise, Ballinamore
August 2021	Completion of Construction & Close of sale for 9 Turnkey units at Clos Eagalise, Ballinamore
November 2021	Recoupment of Expenditure sought from DHLGH
November 2021	Payment Issued by DHLGH for 9 Turnkey Units at Clos Eagalise, Ballinamore

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Turnkey Housing Project at Clos Eaglaise, Ballinamore.

Project Key Documents	
Title	**Details**
Rebuilding Ireland Action Plan for Homelessness	The **Rebuilding Ireland** Action Plan seeks to address the needs of homeless people and families in emergency accommodation, accelerate the provision of social housing, deliver more housing, utilise vacant homes and improve the rental sector.
Leitrim Housing Strategy 2015 -2021	This document outlines the existing and projected need for Private and Social housing in Leitrim
DHPLG Housing Delivery Targets for LCC 2018-2021	Overall Housing Delivery Targets for LCC including Build, Acquisitions and Leasing
Housing Circular 31/2019 & Appendices A, B & C	Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects
Assessment Report on Expression of Interest Submissions for 2019 Turnkey Social Housing Projects	This document summarises and ranks the expression of interest received by LCC from developers/contractors for the delivery of turnkey properties in 2019
Capital Appraisal Report for 9 No. Turnkey Units at Clos Eaglaise, Ballinamore.	Report includes existing Housing need, details of evaluation process, community proofing assessment and details of estimated costs
Housing Development Co-Ordination Office (HDCO) Tracker Dashboard	Tracker created by the HDCO and updated weekly by LCC for monitoring progress on Housing Delivery Targets
DHLGH Approval Letter of 7/10/2019	Letter of approval from DHLGH providing funding of €1.790 Million
LCC Letter of Offer to Developer	Letter from LCC to Developer proceeding with purchase of the Turnkey Units for the all-inclusive price indicated upon completion and compliance with the conditions outlined

Key Document 1: Leitrim Housing Strategy 2015 -2021
This document outlines a detailed assessment of the population , incomes , existing housing stock and other key parameters to educate the delivery options for social housing in County Leitrim to ensure that housing is available with in the county and national targets are met.

Key Document 2: Assessment Report on Expression of Interest Submissions for 2019 Turnkey Social Housing Projects
This document summarises the various submissions received from developers of which a number were ready for conveyance in a reasonable time period.

Key Document 3: Letter of offer to Developer to acquire 9 No. units in Clos Eaglaise, Ballinamore.
This document details the terms on which LCC will purchase the completed housing units from the Developer subject to specified conditions on completion.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Clos Eaglaise, Ballinamore Turnkey Housing project. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Rebuilding Ireland Action Plan	Identifies the national social housing objectives	Yes
LCC Housing strategy 2015 - 2021	To assess and scope the requirement of the county development housing needs and objectives	Yes
Assessment Report on Expression of Interest Submissions for 2019 Turnkey Social Housing Projects	Assesses options to acquire Housing Stock on a VFM basis	Yes
Contract with Developer to acquire Housing	Legal basis for acquisition of Houses	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Clos Eaglaise, Ballinamore, Housing Turnkey Project based on the findings from the previous sections of this report.

Does the delivery of the project comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)
Yes, this project was adequately appraised by the Project Manager in compliance with National and Local Housing Strategies. An expression of interest amongst Developers and House owners was issued and options available assessed for VFM.

Is the necessary data and information available such that the project can be subjected to a full evaluation at a later date?
Yes, the various reports and documents underpinning the Turnkey project are available for future review.

What improvements are recommended such that future processes and management are enhanced?
-The Project manager reviewed and followed all Housing guidelines issued by the Dept which provide adherence to the PSC guidelines.
-The PSC co-ordinator should ensure that Heads of Dept. and Project Managers are briefed on a regular basis on the revised PSC guidelines operational for 2022 and NOAC guidance and reviews. Further training will be offered on the PSC guidelines before the end of 2022 as a refresher for all budget holders.
- The PSC Co-ordinator will continue to advise and support project owners on preparing sufficient documentation to support decision making in line with the requirements of the PSC i.e. key timelines and documents, PLM and data analytics.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Clos Eaglaise Turnkey Housing project.

Summary of In-Depth Check

-Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the Clos Eaglaise, Ballinamore, Turnkey Housing project, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

PROJECT 2

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the SLNCR Greenway Sligo to Enniskillen.

Project Information	
Name	SLNCR Sligo to Enniskillen Greenway
Detail	The provision of a greenway from Sligo to Enniskillen to follow the route of the old, abandoned railway line.
Responsible Body	Sanctioning Authority – Transport Infrastructure Ireland (TII) Sponsoring Agent - LCC
Current Status	Expenditure Being Incurred
Start Date	2021
End Date	2025
Overall Cost	Forecast €4m

Project Description

The vision for the project is to provide a high-quality greenway from Carraroe, County Sligo to Enniskillen, Co. Fermanagh, passing through Collooney, Ballintogher, Dromahair, Manorhamilton, Glenfarne, Blacklion, Belcoo and Letterbreen on the way.

The proposed greenway will be a scenic, strategic link that is substantially segregated from motor traffic, offering lots to see and do for a wide variety of users. It will be developed sustainably in co-operation with, and offering real benefits to, local communities.

The government's commitment to active travel infrastructure has been backed by a new allocation by the Department of Transport (DOT) of circa. €60m to "... around 40 Greenway projects across the country in 2022, in nearly every single county (DOT, 2021)." This is the highest amount ever allocated to greenways in a single year with €53m originally being allocated for the 4-year period of 2018-2022. The Department for Transport announcement specifically identifies the allocation for the advancement of the SLNCR Greenway through Concept, Feasibility and Route Selection.

The press release goes on to advise that "Significant Greenway investment is being directed at the border counties; Donegal is progressing a number of Greenways and Cavan, Monaghan, Leitrim and Louth are also receiving investment that will see an expansion of cross-border Greenways."

The development of this project will attract domestic and international visitors to come, explore and stay in the region. It will connect with existing and planned greenways and blueways and will make provision for links to other local cycling and walking trails, tourism attractions/experiences and towns and villages along its route. It will create a recreational pathway for use by local and overseas visitors, encouraging and promoting walking and cycling in a safe and controlled environment. Local users will also benefit from enhanced connections between communities and job opportunities from the resulting tourism, as well as reduced congestion.

The current commission of the SLNCR Greenway project is for the delivery of Phase 1 to 5: Provide under TII Project Management Guidelines.

The Phases are defined below:

- Phase 1 Concept and Feasibility: Develop and investigate in further detail the feasibility of the project
- Phase 2 Option Selection: Examination of alternative option to determine a Preferred Option
- Phase 3 Design and Environmental Evaluation: Develop the project design in sufficient detail to progress the project through the statutory process
- Phase 4 Statutory Process: Participate in Oral hearings required by statutory process
- Phase 5 Enabling Production of tender documents for a construction contract

The Cost Estimate for Phases 1 to 5 is €4m excluding staff costs for LCC management of the project.

A Section 85 Agreement under the Local Government Act is in place between Sligo County Council, Cavan County Council and LCC. Under the Section 85 Agreement Leitrim County Council is the Lead Authority. There is also a memorandum of Understanding to be agreed with Fermanagh & Omagh District Council for Leitrim County Council to bring the project through the planning process in Northern Ireland. This MOU has yet to be signed (May 2022).

A Strategic Assessment Report (SAR) was produced for the project in accordance with the Public Spending Code. This SAR has been approved by the TII and permission has been granted to appoint a design consultant for the project. Tenders have been received for the procurement of the design consultant and we are at present assessing these tenders (May 2022).

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the SLNCR Greenway Sligo to Enniskillen. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Section B - Step 2: Summary Timeline of Project

The overall objective of the proposed project as detailed in the SAR are 1 To increase the economic contribution of tourism to the Irish economy 2To deliver the Greenway in a cost-effective and sustainable manner 3 To provide a high level of operational safety on the Greenway 4 To increase local and domestic visitor numbers 5 To provide opportunities to enhance the local amenity and heritage value of the area 6 To minimise impacts on designated Natura 2000 sites. 7 To ensure consideration of sustainable development principles 8 To provide a high level of accessibility for vulnerable road users and be attractive to people of all age groups and abilities. 9 To encourage a shift to active modes 10 To investigate links to other existing and proposed Greenways	The primary input of this project is -TII (Govt) funding €1.0m (2022) - Resources from Sligo Co Co (National Roads Design Office) and LCC staff and resources -External Consultants	This project has 5 key stages/activities 1. Concept and Feasibility 2. Option Selection 3. Design and Environmental Evaluation 4. Statutory Process 5. Enabling	1 Preparation of preliminary feasibility studies to assess preferred route 2 Tender preparation for appointment on external consultants to progress option selection 3 Consultant appointment. 4 Preparation of studies and public information reports to assist in the Oral hearings under statutory guidelines (TII Phase 4)	1 Identify physical and logistical barriers effecting potential routes 2 Identify the preferred route to present for Public consultation at Oral Hearing 3 Allow Project to progress to detailed design and appointment of Construction Contract

Section B - Step 2: Summary Timeline of Project

The following section traps the SLNCR Greenway project from inception to conclusion in terms of major project milestones.

2021	Technical Consultancy Services etender
April 2022	Strategic Assessment Report approved by TII
June 2022	Appointment of Design Consultant

Section B - Step 3: Analysis of Key Documents

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

Project Key Documents	
Title	**Details**
National Development Plan 2018-2027	This document identified the creation of an island-wide greenway network
New Decade, New Approach	Following talks convened to restore the institutions created by the Belfast (Good Friday) Agreement and, particularly, to restore a functioning Northern Ireland Executive the "New Decade, New Approach" document was published at the beginning of 2020. The commitments made by each Government were set out in annexes to the main document and these include the SLNCR Greenway.
Technical Consultant Tender	LCC advertised for the appointment of a Design Consultant on Etenders and OJEU.
Strategic Assessment Report	SAR approved by TII

Key Document 1: National Development Plan 2018-2027 : This document outlines the creation of an island-wide greenway network

Key Document 2: New Decade, New Approach This document specifically makes a commitment for the SLNCR Greenway project.

Key Document 3: The etender was a significant advancement of the project from potential to performance. The drafting and issuing of the tender gave substance to the aspirations of the NDP.

Key Document 4: The SAR shows compliance with the requirements of the Public Spending Code

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
National Development Plan	Identify Project as of critical national importance	Yes
TII approval for Phases 1 to 5	To show appropriate National approval was sanctioned to progress	Yes
Etender for Technical Consultants	Appropriate procurement guidelines were followed	Yes
SAR	Compliance with the Public Spending Code	Yes

Data Availability and Proposed Next Steps

The above data requirement has been reviewed with the Project Manager and PSC Co-ordinator.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the SLNCR Greenway 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 Project, to date, is compliant with the PSC Code, having followed the TII Project management phases up to Phase 0 Scope and Pre-Appraisal. The appointed Design Consultants will be procured through appropriate public tendering processes.

Is the necessary data and information available such that the project can be subjected to a full evaluation at a later date?
Yes, all necessary data is available within the Local Authority and the NRDO team in Sligo Co Co.

What improvements are recommended such that future processes and management are enhanced?
- The Project manager and team should continue to follow all PSC and TII guidelines for each Phase of capital infrastructure projects which provide adherence to the PSC guidelines.
- The PSC co-ordinator should ensure that Heads of Dept. and Project Managers are briefed on a regular basis on the revised PSC guidelines operational for 2022 and NOAC guidance and reviews. Further training will be offered on the PSC guidelines before the end of 2022 as a refresher for all budget holders.
- The PSC Co-ordinator will continue to advise and support project owners on preparing sufficient documentation to support decision making in line with the requirements of the PSC i.e. key timelines and documents, PLM and data analytics.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the SLNCR Greenway.

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the SLNCR Greenway, we are satisfied that LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.