2022

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

Public Spending Code

30/05/2023
Leitrim County Council

Public Spending Code

Quality Assurance Report for 2022

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
May 2023

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 2022 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 2022 >€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 capital projects and one revenue project –

Capital

- **BALLINAMORE – THE JUNCTION- RURAL REGENERATION DEVELOPMENT FUND**
- **CARRICK ON SHANNON FLOOD RELIEF SCHEME**

Revenue

- **PUBLIC LIGHTING**

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 31/5/2023.

Table B – Project Inventory Summary 2022

Project Values	Relevant Checklist	Revenue	Capital	Total
Organizational compliance (General)	1			
Expenditure being considered	2 & 3	€0	€73.92 million	€73.92 million
Expenditure being incurred	4 & 5	€43.05 million	€200.93 million	243.98 million
Expenditure completed	6 & 7	0	€6.07 million	€6.07 million
Total		€43.05 Million	€280.92 Million	323.97 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	18	4	0	22
Expenditure being incurred	21	2	0	0	22	7	1	53
Expenditure completed	0	0	0	0	6	0	0	6
Total	21	2	0	0	46	11	1	81

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 3% (5% exc Carrick Bypass) of total Project Inventory. On average, over the last 3 years, circa 14% of total Projects have been selected each year (2021- 2% , 2020 - 38%). The Revenue Project accounted for 1% of overall Revenue expenditure.

These checks were carried out by Gilroy Gannon –Internal Auditors for Leitrim County Council who selected 3 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.

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

Capital

- **BALLINAMORE – THE JUNCTION- RURAL REGENERATION DEVELOPMENT FUND**
- **CARRICK ON SHANNON FLOOD RELIEF SCHEME**

Revenue

- **PUBLIC LIGHTING**

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 2022 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 2023 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.

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	4 No 1 bedroom social housing units	€ -	€ -	€ -	2 year	€1,100,000.00	100% Grant Funding
Construction Project - 4 Turnkey Units at Carraig Breac Drumshanbo	4 No. 2 bedroom units	€ -	€ -	€ -	1 year	€880,000.00	100% Grant Funding
Direct Build - 4 Units at Keshcarrigan,Co.Leitrim	4 No. 1 bedroom social housing units	€ -	€ -	€ -	3 year	€1,200,000.00	100% Grant Funding
Construction Project - 6 Turnkey Units at Kinlough	6 No. 2 bedroom units	€ -	€ -	€ -	2 year	€1,650,000.00	100% Grant Funding
Direct Build - 18 Units at Kilhoderry,Carrick on Shannon	18 no. 1 & 2 bedroom units	€ -	€ -	€ -	3 years	€5,400,000.00	100% Grant Funding
Buy & Renew Construction Project - 2 Units at Kiltyclogher	2 no. 3 bedroom houses	€ -	€ -	€ -	3 years	€600,000.00	100% Grant Funding
Buy & Renew Construction Project - 4 Units at Mohill, Co. Leitrim	4 No 1 bedroom social housing units	€ -	€ -	€ -	3 years	€1,200,000.00	100% Grant Funding
Buy & Renew Construction Project - 4 Units at Main St. Ballinamore	4 No 1 bedroom social housing units	€ -	€ -	€ -	2 years	€1,200,000.00	100% Grant Funding
Direct Build - 4 Units at Drumsna,Co.Leitrim	4 No 1 bedroom social housing units	€ -	€ -	€ -	2 years	€1,200,000.00	100% Grant Funding
Direct Build - 6 Units at Newtowngore,Co.Leitrim	6 No. 3 bedroom housing units	€ -	€ -	€ -	3 year	€1,800,000.00	100% Grant Funding
Housing Acquisitions 2023	10 No. 2/3/4 bedroom units	€ -	€ -	€ -	1year	€2,100,000.00	100% Grant Funding
Part V Housing Acquisitions	8 no 2/3 bedroom units	€ -	€ -	€ -	3 year	€2,160,000.00	100% grant Funding
URDF 3 Project	Development Vacant Sites				2 years	€14,983,000.00	75% Grant Funding
Transportation & Safety							
N16 Pavement (Manor - Cornacloy Phase 2)	National Primary Road Works				2 year	€650,000.00	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							
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
SLNCR	Development of Greenway	€ -	€ -	€ -	3 years	€15,730,000.00	80% Grant Funding
Sport Campus Land, Design Contribution	Development of sports campus	€ -	€ -	€ -	4 Years	€1,750,000.00	42% Grant Funding
Glencar Waterfall further development	Further development at Glencar waterfall	€ -	€ -	€ -	3 Years	€500,000.00	75% Grant Funding
Economic Development							
Carrick Business Campus	Refurbishment Office Building				2 years	€3,302,500.00	75% Grant Funding
Totals		€ -	€ -	€ -		€73,915,500.00	

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				-		-	-	
Construction Project - 27 Units Summerhill C	19 No. 2 bedroom & 8 No. 3 bedroom social housing units	-	-	€910,000.00	1 year	-	€7,700,000.00	100% Grant Funding
5 Unit Direct Build at Taobh Tire Manorhamil	5 No. 2 bedroom units	-	-	€610,000.00	3 years	-	€1,220,000.00	100% Grant Funding
12 Unit Direct Build at Townparks, Carrick-on	4 No. 2 bedroom, 6 No. 3 bedroom & 2 No. 4 bedroom social housing units	-	-	€2,320,000.00	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			€1,430,000.00	3 years		€2,620,000.00	100% Grant Funding
4 Unit Direct Build at Dromahair,Co. Leitrim	4 No. 2 bedroom housing units			€100,000.00	2 years		€1,210,000.00	100% Grant Funding
2 Unit Direct Build at Breffni Crescent, Carric	2 no 2 bedoom single storey semi detached houses			€380,000.00	2 years		€510,000.00	100% Grant Funding
2022 Housing Acquisitions	6 No. Acquisitions			€950,000.00	2 years		€950,000.00	100% Grant Funding
A01 - Maintenance/Improvement of LA Housi	Routine Maintenance/Grant Works	€2,542,138.00	-	-	Annual	-	-	
A06 - Support to Housing Capital & Affordabl	Technical & Administrative Support	€1,126,348.00	-	-	Annual	-	-	
A07 - RAS Programme	Payments to Landlords/Salaries	€767,807.00	-	-	Annual	-	-	
A09 - Housing Grants	Private House Grants	€912,928.00			Annual			80% Grant Funding
Transportation & Safety						-	-	
Hartley Bridge Replacement	Replacement of Bridge over River Shannon	-	-	€21,354.00	3 years	239,417.00	€1,630,000.00	100% Grant Funding
Tennix Bridge	Replacement of Bridge over River Shannon			€115,000.00	3 years		€6,609,000.00	100% Grant Funding
N16 Drummahan Realignment Scheme	National Primary Road Works	-	-	€1,073,422.00	3 years	-	€6,160,000.00	100% Grant Funding
N16 Munakill Realignment Scheme	National Primary Road Works	-	-	€1,010,000.00	5 years	-	€12,000,000.00	100% Grant Funding
N4 Carrick-on-Shannon to Dromod Bypass	Extension of N4 Bypass	-	-	€392,000.00	6 years	-	€117,180,000.00	100% Grant Funding
N15 Pavement (Redbrae to Donegal County Boundary)	National Primary Road Works		€ -	€ 1,286,000	2 year		€2,338,388.31	100% Grant Funding
N16 Pavement (Manor - Cornacloy Phase 1)	National Primary Road Works		€ -	€ 26,000	2 year		€1,650,000.00	100% Grant Funding
N16 Pavement Strengthening Lughnafaugherny to Sligo Co.Boundary	National Primary Road Works		€ -	€ 87,000	2 year		€590,664.00	100% Grant Funding
N16 Pavement Strengthening Diffreen to Lughnafaugherny	National Primary Road Works		€ -	€ 87,000	2 year		€590,664.00	100% Grant Funding
N15 Tullaghan Traffic Calming	National Primary Road Works			€ 8,000	2 year		€500,000.00	100% Grant Funding
N16 Glencar VRS	National Primary Road Works			€ 481,511	2 year		€1,133,422.62	100% Grant Funding
B01 - NP Road - Maintenance and Improvement	National Primary Road Works	€4,484,904.00	-	-		-	-	
B03 - Regional Roads - Maintenance and Improvement	Regional Road/Bridge Works	€5,527,132.00	-	-		-	-	
B04 - Local Roads - Maintenance and Improvement	Local Road Works	€9,609,284.00	-	-		-	-	
B05 - Public Lighting	Public Lighting Maintenance	€625,117.00	-	-		-	-	
B10 - Support to Roads Capital Programme	Support to road capital programme	€600,764.00	-	-		-	-	
B11 - Agency & Recoupable Services	Private/Agency Works, Road Opening Reinstatement Works	€1,172,755.00	-	-		-	-	

Appendix A – Project Inventory (Ctd.)

Land Drainage								
Carrick-on-Shannon Flood Relief Scheme - CFRAMS	River Shannon Flood Relief Works	-	-	€313,714.00	6 years	1,111,144.00	€6,050,000.00	100% Grant Funding
Leitrim Village Flood Relief Scheme	Flood Relief Works Leitrim Village	-		€371,497.00	3 years	654,717.00	€1,100,000.00	100% Grant Funding
Development Management								
Carrick-on-Shannon Urban Renewal	Urban Regeneration Project	-	-	€1,767,964.00	3 years	10,141,147.00	€10,200,000.00	75% Grant Funding
Ballinamore - The Junction - Rural Regeneration Development Fund	Rural Regeneration Project	-	-	€900,119.00	2 years	1,119,184.00	€3,300,000.00	75% Grant Funding
Manorhamilton Public Realm & Industrial Lands	Rural Regeneration Project	-	-	€102,687.00	3 years	428,507.00	€2,210,000.00	75% Grant Funding
Mohill Public Realm	Rural Regeneration Project			271,322.00		326,400.00	2,800,000.00	75% Grant Funding
RRDF Project - Drumshanbo Development stage	Rural Regeneration Project			224,421.00		224,421.00	€680,000.00	80% Grant Funding
D02 - Development Management	Management of development in County	€783,621.00	-	-		-	-	
D05 - Tourism Development and promotion	Tourism development and promotion in the county	€443,440.00	-	-		-	-	
D06 - Community and Enterprise function	Community Enhancement /Services support costs	€1,044,572.00	-	-		-	-	
D07 - Unfinished Housing Estates	Development of unfinished housing estates	€527,790.00	-	-		-	-	
D09 - Economic Development and promotion	Urban and Village renewal/ Provision of enabling Capital/Atlantic Econimic Corridor	€3,516,354.00	-	-		-	-	
Environmental Services								
E07 - Waste Regulations, Monitoring and Enforcement	Waste Enforcement Regional Lead Authority	€663,868.00	-	-		-	-	
E11 - Operation of Fire Service	Operation of fire service/Retainer drills fire-fees/Firefighter Gratuities	€2,280,694.00	-	-		-	-	
Recreation and Amenity								
Carrick-on-Shannon - Leitrim Village Blueway Design	Extension of Existing Blueway	-	-	€142,174.00	2 years	278,169.00	€640,000.00	75% Grant Funding
Cavan Leitrim Greenway	Development of Greenway	-	-	€0.00	2 years	-	€660,000.00	75% Grant Funding
SLNCR Greenway Design/Planning/Construction Sligo to Enniskillen	Development of Greenway			€351,982.00	3 years	423,440.00	€4,000,000.00	80% Grant Funding
Carrick on Shannon Destination Towns	Wayfinding Signage Carrick on Shannon	-		€129,079.00	2 years	185,360.00	€950,000.00	50% Grant Funding
Platforms for growth	Activity Services Building Acres Lake			61,492.00		61,492.00		75% Grant Funding
ORIS 2020 Cavan Leitrim Greenway Corgar to Aughawillan	Development of Greenway			36,935.00		36,935.00	€540,000.00	75% Grant Funding
F02 - Operation of library and archival service	Library Salaries/Rent of Branched/Loan Charges	€1,630,573.00	-	-		-	-	
F03 - Operation, Maintenance and improvement of outdoor leisure areas	Operation and maintenance of outdoor leisure areas	€637,635.00	-	-		-	-	
F05 - Operation of Arts programme	Administration of the Arts/Audience & Participation/Support Professional Artists	€1,045,207.00	-	-		-	-	
Miscellaneous Services								
H01 - Profit/Loss Machinery Account	Maintenance of Machinery Service	€817,989.00	-	-		-	-	
H03 - Administration of rates	Administration of Rates Office/Rates on Vacant Premises/Rates Waiver - Covid 19	€1,250,447.00	-	-		-	-	
H09 - Local Representation /Civic Leadership	Civic Leadership Administration Costs/Provision of Computers	€1,037,920.00	-	-		-	-	
Totals		€ 43,048,987	€ -	€ 15,850,613		€ 15,230,333	€ 200,932,134	

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 -3 Turnkey Units at Newtowngore	3 No 3 bedroom social housing units	€ -	€ -	€660,000.00		€660,000.00	100% Grant Funding
2021 Housing Acquisitions	10 no house acquisitions	€ -	€ -	€1,420,000.00		€1,420,000.00	100% Grant Funding
Construction Project -5 Turnkey Units at Drumshanbo	4 no. 2 bedroom & 1 no. 3 bedroom	€ -	€ -	€ 880,000.00		€ 880,000.00	100% Grant Funding
Construction Project -8 Turnkey Units at Drumshanbo	4 no. 2 bedroom & 4 no. 3 bedroom	€ -	€ -	€ 1,740,000.00		€ 1,740,000.00	100% Grant Funding
Construction Project -4 Turnkey Units at Commons Lane, Manorhamilton	4 No 1 bedroom social housing units	€ -	€ -	€ 720,000.00		€ 720,000.00	100% Grant Funding
Construction Project -3 Turnkey Units at Usnagot,Carrick on Shannon	3 No 3 bedroom social housing units	€ -	€ -	€ 650,000.00		€ 650,000.00	100% Grant Funding
		€ -	€ -	€ -		€ -	

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	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	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?	2	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 submitted to and certified by the Chief Executive Officer, 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? 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 were 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 in place to follow up on the recommendations of previous evaluations?	1	This process will be developed by incorporating project evaluations into the Internal Audit Programme 2022/2023
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 Require
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2022
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2022
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No programmes relevant to PSC in 2022
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2022
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2022
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2022
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 2022
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 2022
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No programmes relevant to PSC in 2022
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 2022
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2022
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2022
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2022
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 2022
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2022

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 Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	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 2022/2023
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

LEITRIM COUNTY COUNCIL

PUBLIC SPENDING CODE (PSC)

2022

STEP 4 REVIEW

Gilroy Gannon
Chartered Accountants
Stephen Street
Sligo

www.gilroygannon.com

CONTENTS **PAGE**

1. Executive Summary

As part of the annual Public Spending Code (PSC) compliance, Leitrim County Council (LCC) prepared the Project Inventory detailing 81 projects (23 Revenue and 58 Capital) amounting to €324m. 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 capital projects in detail,

- Ballinamore – The Junction – RRDF
- Carrick on Shannon Flood Relief Scheme and

One Revenue Project

- Public Lighting

All three 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 each project reviewed is outlined on pages 16,25 and 35.

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 of 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 2021 with 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 V11 was issued on 13th April 2023. This includes various queries raised by Local Authorities over the last three years (19 queries replied).

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.

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. Approximately 30 Staff attended training on managing a Public Works Contract in February 2022. The Procurement officer attended the Public Affairs Ireland Public Spending Code Seminar in March 2022.
As no significant updates were issued recently, no further training has been undertaken. Management have advised that in the event of further changes, appropriate training will be organised for all budget holders as required.

A review was undertaken of the Draft 2022 Annual Financial Statements and Capital Investment Programme 2022-2027 and the latest version 2023-2028 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 €379m: €37m in 2022; €32m in 2023, €28m in 2023 and €283m in 2025-2027. The N4 Carrick on Shannon Bypass represents €118m of the total.

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	€47.28m	€47.28m
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**	**€281.33m**

2022 Project Inventory

81 projects totalling **€324m**, (23 Revenue and 58 Capital) were identified in Step 1 as follows:

	Checklist	Revenue	Capital	Total
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€73.92m	€73.92m
b)Expenditure being incurred	4 or 5	€43.05m	€200.93m	€243.98m
c)Expenditure recently ended	6 or 7	€0	€6.07m	€6.07m
		€43.05m	**€280.92m**	**€323.97m**

Of the 81 projects identified in 2022, 68 projects were in the €0.5m to €5m category, 13 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, 6.1,6.4, 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 in previous PSC reports and should now be considered a priority.

Having completed Step 1, **Step 2** required publication of Projects over €10m on the LA website. Although Six 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 3 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 3% (5% exc Carrick Bypass) of total Project Inventory. On average, over the last 3 years, circa 14% of total Projects have been selected each year (2021- 2% , 2020 - 38%). The Revenue Project accounted for 1% of overall Revenue expenditure.

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 **Junction Project, Ballinamore, Co Leitrim.**

Project Information	
Name	Junction Project, Ballinamore
Detail	The refurbishment of two listed buildings, (a station building and a coach building workshop extending to 560m2), external site works, facilitation of a Greenway path through the site and the fitting out of the buildings
Responsible Body	Leitrim County Council
Current Status	Under Construction
Start Date	2019
End Date	2023
Overall Cost	€3.3m

Project Description

This project – **The Junction** - promotes the regeneration of Ballinamore town and surrounding area through creative and collaborative intervention in heritage development, business, entrepreneurship, the creative sector, and young people. Through the restoration of two protected buildings and a derelict site, it will preserve and capitalise on local heritage assets and improve public realm space. The new facilities are themed after the old railway and reflect a 21st century coming together of people in one creative space.

The restoration involves two listed buildings, (a station building and a coach building workshop extending to 560m2), external site works, facilitation of a Greenway path through the site and the fitting out of the buildings and site to enable immediate commencement of three distinct and compatible operations:

- • **Digital Hub - The Junction Box**: Entrepreneurs, start-ups and remote workers will use a digital hub/co-working space to avail of high-speed broadband, shared space and ideas and facilities in one location

- • **Arts Platform:** A facility which will have spaces for the facilitation and promotion of local arts, culture, crafts and heritage and which will incorporate a new Leitrim Arts School.

- • **Youth Junction:** The Youth Junction will provide quality youth facility and services to the Ballinamore area including mainstream and targeted youth provision which will support the local young people to achieve their potential focusing on the physical, mental and emotional wellbeing.

This project marks the culmination of two years of local consultation and locally led strategic planning. The Ballinamore Area has suffered a 29% generational loss in population over the past 30 years and corresponding losses in employment and services. This project conveys a strong community resilience and an opportunity-focused vision for the future of Ballinamore, Leitrim's 3rd largest town and its surrounding area.

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 Junction Project, 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
1 To promote the regeneration of the Ballinamore area through commercial and social space. 2. To restore two protected buildings and a derelict site, and create a public realm space. 3. To support the retention and creation of new enterprises and employment in the technology and creative sectors by creating 100 jobs,	-The primary input to the project is the funding of €2.5m under the Rural Regeneration Development Fund (RRDF) through the DRCD. -Management is being undertaken by the LCC Capital Projects Office. -Construction expertise being delivered by McKelvey Construction.	This process has the following stages: -Planning Approval -Tender for Construction Project -Tender assessment submitted to DRCD for approval -Construction of the project - recoupment of funds from DRCD - Lease agreement with the end users	The Project provides the following outputs: - Provision of a Digital Hub - Provision of a new Leitrim Arts School - Provision of a youth facility and services. - Provision of an open space area for Ballinamore town - Provision of a hub for the Cavan Leitrim Greenway of which 2km is complete starting at the Junction project location	The project is expected to enable the following: 1. Respond to the significant demand that currently exists within the Ballinamore area for employment opportunities 2. Promotion of local arts, culture, crafts and heritage 3. Support the local young people to achieve their potential focusing on the physical, mental and emotional wellbeing. 4. Enable the promotion of Ballinamore town using the public open space for events and/or festivals 5. Promotion of the Cavan Leitrim Greenway and all its associated health benefits. 6. Enhancement of the social, environmental and visual quality of the area as a whole

supporting 60 co-workers/entrepreneurs and providing 16 co-working spaces. 4. To increase the viability of the arts and creative sectors through providing necessary infrastructure. 5. To improve access to high speed broadband for business 6. To provide facilities for young people from the Ballinamore area. 7. To create a town link to the Cavan-Leitrim Greenway to attract visitors and increase tourism .				

Section B - Step 2: Summary Timeline of Project

The following section tracks the Junction Project, Ballinamore project from inception to conclusion in terms of major project milestones :

Date	Action
March 2015	Adoption of Leitrim County Development Plan 2015 – 2021
Jan 2016	Adoption of Leitrim Local Economic and Community Plan 2015 - 2021
Aug 2019	Application to DRCD for RRDF Funding for the project
Sept 2019	Planning Approval obtained
April 2020	Design Consultant Appointed
Oct 2021	Extra funding approved by DRCD
Dec 2021	Contractor Appointed
2023	Construction Complete

Section B - Step 3: Analysis of Key Documents

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

Project Key Documents	
Title	**Details**
RRDF Programme	Our Rural Future – Rural Development Policy provides a framework for the development of rural Ireland
Application for RRDF Funding to DRCD	Application form for funding under the Rural Regeneration Development Fund – Second Call – Category 1 Application
Letter of Offer for Funding from DRCD	Letter dated 05/02/2020 of Offer of Approval in Principle for funding of €1.7m
Approval to Appoint Design Team	Email of 24/03/2020 from DRCD to appoint design team
Letter of Acceptance for Design Consultant	Letter of acceptance dated 08/04/202 to Frank Cooney Architects
Application for Increased Funding to DRCD	Rural Regeneration and Development Fund Form 2.4 - Request for Additional Funding
Approval to Proceed to Tender	Email dated 08/05/2021 from DRCD giving approval to proceed to tender for the construction contract
Approval for Increased Funding	Letter dated 07/10/2021 from DRCD approving increased funding of €0.7m for the project
Approval to Appoint Contractor	Email dated 13/10/2021 from DRCD giving approval to appoint McKelvey Construction
Letter of Acceptance for construction contract	Letter of acceptance dated 21/12/2021 to McKelvey Construction

Key Document 1: Our Rural Future – Rural Development Policy
Published by Department of Rural and Community Development this document provides a framework for the development of rural Ireland. The Rural Regeneration and Development Fund is used as a funding mechanism to support this policy.

Key Document 2: Application for RRDF Funding to DRCD
This document is the application form for RRDF funding to progress the project.

Key Document 3: Tender Report for the Construction Tender.
This document is the report on the tenders received for the construction contract.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Our Rural Future – Rural Development Policy	Policy framework for the development of rural Ireland	Yes
Planning Approval – Chief Executives Report	Planning Conditions to be adhered to for the project	Yes
Tender Report for the Construction Tender.	This document is the report on the tenders received for the construction contract.	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 Junction Project, Ballinamore 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, appropriate assessment and needs were established in advance of design and tendering of the project commencement.

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 project are available for future review.

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Junction Project, Ballinamore.

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 Junction Project, Ballinamore, 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 Review

STEP 4 Review

PROJECT 2

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the Carrick on Shannon Flood Relief Scheme.

Project Information	
Name	Carrick on Shannon Flood Relief Scheme (FRS).
Detail	The project is to provide protection from flooding from the River Shannon to people, properties, communities, infrastructure and the environment in the Carrick on Shannon area.
Responsible Body	OPW/Leitrim County Council
Current Status	At Design Stage
Start Date	2018
End Date	2027
Overall Cost	€6.05m

Project Description

Leitrim County Council and the OPW are progressing a flood relief scheme for Carrick on Shannon and Cortober and the required studies for adjacent upstream and downstream areas.

Carrick on Shannon and Cortober are prone to flooding. Both the N4 National Primary Road and the R280 Regional Road are subject to flooding during flood events including an area in the Town centre off the N4. Properties adjacent to the quay area in Carrick on Shannon and Cortober in Roscommon, plus properties along the R280, are also subject to flooding during flood events. Recent significant flood events include those in 2009 and 2015. Minor flooding occurred most recently in February 2020.

This project involves the assessment and development of a flood relief scheme (a 'Scheme') and other measures to manage the existing flood risk in Carrick on Shannon and Cortober, and also the potential for significant increases in this risk due to climate change, ongoing development and other pressures that may arise in the future.

A steering group was established for the project in February 2020. The Steering Group is chaired by Leitrim County Council. Other members of the group included OPW, Roscommon County Council and Ryan Hanley Civil and Construction Engineers. Ryan Hanley will provide the engineering and environmental consultancy services for the current project.

The initial stage of the project involves hydrological and environmental assessments, in addition to the outline design of flood relief measures, and cost benefit analysis.

Once a preferred flood relief option for the scheme has been determined and an outline design completed, Leitrim County Council will seek consent for the proposed scheme in accordance with the provisions of the Planning and Development Act. Once planning permission has been obtained, the scheme will progress through detailed design. Once detailed design has been completed, the scheme will proceed to tender and construction phase.

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 Carrick on Shannon Flood Relief Scheme. 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
Social & Economic Risk Minimise risk to --human health and life - to transport & utilities infrastructure - to agriculture **Environmental** -Support the objectives of the WFD and Habitats Directive - enhance the flora and fauna of the catchment area	-The primary input is the funding being provided by the OPW following completion of its Flood Risk -Management is being undertaken by a Steering Group of which LCC Capital Projects Office is the lead. - Design work is being delivered by Ryan Hanley Consulting Engineers.	This process has the following stages: -Stage 1 Option Assessment, Scheme Development and Design -Stage II Planning, Development Consent Process -Stage III Detailed Construction Design and Tender -Stage IV Construction -Stage V Handover	The Project provides the following outputs: - Provision of flood defences 1800metres of wall 846 metres of flood embankments	The project is expected to enable the following: Protection flooding from the River Shannon to People Properties Communities Infrastructure Environment in the Carrick on Shannon area and overall improvement of the natural habitat in the river catchment area.

- Protect fisheries resource within the catchment - Protect the landscape character within the river corridor **Technical** - Ensure flood risk management options are operationally robust and adaptable to future flood risk and the potential impacts of climate change				

Section B - Step 2: Summary Timeline of Project

The following section tracks the Carrick on Shannon Flood Relief Scheme project from inception to conclusion in terms of major project milestones

Date	Action
2014	The National Catchment Flood Risk Assessment and Management (CFRAM) Programme.
2018	Flood Risk Management Plan for the Upper and Lower Shannon published and adopted by Leitrim Co Co
May 2018	OPW request that Local Authorities become involved in the delivery of Flood Relief Projects
Aug 2019	Approval from OPW for Leitrim Co Co to use the OPW Framework for the appointment of design consultant
Dec 2019	Design Consultant Appointed

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Carrick on Shannon Flood Relief Scheme.

Project Key Documents	
Title	**Details**
CFRAM Programme	The objective of the programme was to identify and map the existing and potential future flood hazard and flood risk in the areas at potentially significant risk from flooding, called Areas for Further Assessment (AFAs),
Flood Risk Management Plan for the Upper and Lower Shannon	The purpose of the Plan was to set out the strategy, including a set of proposed measures, for the cost-effective and sustainable, long-term management of flood risk in the River Shannon, including the areas where the flood risk has been determined as being potentially significant of which Carrick on Shannon was one.
Letter from OPW requesting LCC to become involved in Carrick on Shannon FRS	Letter dated May 2018
Approval to use OPW Framework	Letter Dated Aug 2019
Memorandum of Understand between OPW and LCC	Agreement between OPW and LCC on the management and delivery of the Carrick on Shannon FRS
Approval to appoint Ryan Hanley Design Consultant	Approval from OPW to appoint Ryan Hanley as design consultant
Letter of Acceptance for Design Consultant	Letter of Acceptance issued to Ryan Hanley

Key Document 1: Flood Risk Management Plan for the Upper and Lower Shannon
Published by OPW and it identified Carrick on Shannon as an Area for Furter Assessment for the provision of a flood relief scheme.

Key Document 2: Memorandum of Understand between OPW and LCC
Agreement between OPW and LCC on the management and delivery of the Carrick on Shannon FRS

Key Document 3: Tender Report for the Design Consultant
This document is the report on the tenders received for the design consultant contract.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Carrick on Shannon Flood Relief Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Flood Risk Management Plan for the Upper and Lower Shannon	Proposals for the management of flood risk in the River Shannon	Yes
Memorandum of Understand between OPW and LCC	Agreement between OPW and LCC on the management and delivery of the Carrick on Shannon FRS	Yes
Tender Report for the Design Consultant.	This document is the report on the tenders received for the design consultant contract.	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 Carrick on Shannon Flood Relief Scheme 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 , the need was identified through previous flood events , co-ordination with National bodies (OPW) , Overall project design and Consultant tender process.

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 project are available for future review.

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Carrick on Shannon Flood Relief Scheme.

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 Carrick on Shannon Flood Relief Scheme, 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 Review

STEP 4 Review

REVENUE - PROJECT 3 – Public Lighting

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **Public Lighting Expenditure for Leitrim County Council.**

Project Information	
Name	Public Lighting Expenditure
Detail	Revenue expenditure on Maintenance of Public Lighting in County Leitrim and also Public Lighting Bills (energy usage) on Public Lighting in County Leitrim
Responsible Body	Leitrim County Council
Current Status	Ongoing
Start Date	Ongoing Maintenance and Energy Usage
End Date	Ongoing
Overall Cost	€ 625,117

Project Description

The Public Lighting Budget covers both the Maintenance of Public Lighting in the County and the Energy costs of Public Lighting in the County.

- **Maintenance of Public Lighting** – This is for the ongoing maintenance of public lighting in the County – e.g. the replacement of defective/broken bulbs etc. (defective bulbs are replaced with LED bulbs with the move towards the retrofit of all public lighting with LED Lighting). This is an ongoing Contract as Public Lighting requires ongoing maintenance. Electric Skyline are the Contractors engaged for Maintenance of Public Lighting in County Leitrim. IT Architecture Europe (Deadsure) is a Database Software Package – It is a purpose made public lighting asset management system which maintains records of all of public lighting assets and any maintenance carried out. Public Lighting Maintenance issues are logged on Deadsure and then maintenance is carried out by Electric Skyline.

- **Energy costs of Public Lighting in the County** – The ongoing Energy Consumption costs of Public Lighting in the County. Energia are the suppliers of Energy to Public Lighting in County Leitrim.

Leitrim County Council as the Local Authority for County Leitrim is responsible for Public Lighting in the County. The Funding for Public Lighting comes from Leitrim County Council own resources. There is an allocation each year from the TII for Public Lighting along National Roads. In 2022, the TII Allocation for Public Lighting along National Roads was circa €40,000.

Maintenance of Public Lighting in County Leitrim

Mayo County Council is the Lead Authority for Public Lighting Maintenance Contracts in the Connacht Region. Mayo County Council advertised a Contract for Public Lighting Maintenance on behalf of all the Counties in the Connacht region. This was advertised on E-Tenders from 3rd July 2020 to 4th August, 2020 under OJEU Reference No. 172172. Arising from this Tender, "Electric Skyline" were selected as the most economically advantageous tender for the Maintenance of Public Lighting and also to take on the role of PSDP and PSCS.

Electric Skyline were appointed by Leitrim County Council as the Public Lighting Maintenance Contractor for the service/maintenance and LED retrofit of defective lights and associated services with effect from 26th October 2020. The following documents were reviewed :-

- Recommendation from Mr. Sean Vesey, Assistant Engineer, Roads Department dated 27th October 2020
- Managers Order No. 21/JG/66A dated 26th February 2021 appointing Electric Skyline for a 1 year period with option to extend Contract for further periods of 6 months to maximum of 6 Extensions bringing the Contract Term to a total period of 4 years maximum (To end of October 2024)
- Currently this Contract has been extended to October 2023 (4th Extension) – via letters dated 1st November 2022 (3rd Extension) and 25th April, 2023 (4th Extension)
- Contract with Electric Skyline is attached.
- Payments to Electric Skyline amounted are made monthly following submission of maintenance details for the month in question. The details are checked by the Assistant Engineer, Machinery Yard & Public Lighting, Roads Department and payment is certified. Sample Payment (November) was reviewed.

Payments to IT Architecture/Deadsure for Asset Management System/Database Software Package
Deadsure are paid on an annual basis as certified by the Assistant Engineer, Machinery Yard & Public Lighting, Roads Department. The payments in 2022 to Deadsure were reviewed , paid in Feb and June 2022.

Energy Consumption of Public Lighting in County Leitrim
The Energy supplier is Energia – Responsible Department – Finance Department of Leitrim County Council.

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 Public Lighting Expenditure in County Leitrim. 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
- To provide good quality public lighting in the County - Improved safety for road users and the public in general by ensuring that public lighting is working effectively and any defects are rectified - Ensure value for money (VFM)	- The primary input to the project is the necessary funding for the Maintenance and Energy Consumption of Public Lighting in the County – LCC Own Resources. - LCC Roads Department are responsible for the Management of the Maintenance of Public Lighting - Maintenance Contract is being delivered by Electric Skyline	**Maintenance** - LCC is part of group of Counties in the Connacht region of which Mayo County Council is the lead authority. - Tenders sought by Mayo County Council on E-Tenders - Electric Skyline appointed in October 2020 and currently extended to October 2023	- Good Quality Public Lighting across County Leitrim - Defects rectified quickly - Defective Bulbs replaced with LED Bulbs which are more energy efficient - Improved road safety - Value for Money - Database of all public lighting assets is maintained and updated - Software provides facility for reporting faults	- Good Quality Public Lighting across County Leitrim - Defective Bulbs replaced with LED Bulbs which are more energy efficient - Improved road safety - Value for Money - Database of all public lighting assets is maintained and updated - Software provides facility for reporting faults

- To maintain a database of all public lighting assets in the County and maintenance works completed	- Software Package provided by Deadsure - LCC Finance Department are responsible for the Management of the Energy Consumption of Public Lighting - Energia are the energy suppliers for Public Lighting in the county	- Monthly Payments to Electric Skyline for Maintenance of Public Lighting -Annual Payment for Deadsure Software Package **Energy Consumption –** - Finance Department		

Section B - Step 2: Summary Timeline of Project

The following section tracks the Maintenance Contract with Electric Skyline for the Maintenance of Public Lighting in County Leitrim

Date	Action
July – August 2020	Tenders sought by Mayo County Council as Lead Authority on behalf of Counties in the Connacht Region for the maintenance of Public Lighting in the Region – OJEU Reference 172172
October 2020	Electric Skyline appointed for Maintenance of Public Lighting in Co. Leitrim for a period of 1 year from October 2020 with option to extend contract for further periods of 6 months subject to a maximum of 6 such extensions bringing the contract term to a maximum period of 4 years
November 2022	3rd Extension of Contract – October 2022 to March 2023
April 2023	4th Extension of Contract – March 2023 to October 2023

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to Electric Skyline Contract appraisal.

Project Key Documents	
Title	**Details**
Recommendation	Recommendation from Mr. Sean Vesey, Assistant Engineer, Roads Department dated 27th October 2020 recommending the appointment of Electric Skyline for the Maintenance of Public Lighting in County Leitrim
Managers Order	Managers Order No. 21/JG/66A dated 26th February, 2021 appointing Electric Skyline for the Maintenance of Public Lighting in Co. Leitrim
Contract	Contract with Electric Skyline dated 26th October 2020
Contract Extension	Letter dated 01/11/2022 and 25/04/2023 re. Contract Extension Nos. 3 & 4

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Maintenance of Public Lighting in County Leitrim. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
AFS Agresso Code 21600001	Analysis of Public Lighting Maintenance costs	Yes
ETender Ref 172172 & MEAT assessment	Etender compliance & assessment of competent Tenders	Yes
Managerial Order – Electric Skyline	Evidence of proper Contract Approvals	Yes
Lighting Maintenance Contract	Proper Legal appointment of Contractor	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 Maintenance of Public Lighting in County Leitrim.

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, the Contract for the Maintenance of Public Lighting was awarded following an E-Tenders advertisement and Electric Skyline was selected as the most economically advantageous tender submitted. This Contract has been extended on 4 occasions to date.

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

What improvements are recommended such that future processes and management are enhanced?
-Local Authorities in the Connacht Region to review Contract in good time to readvertise so as to have a new Contract in place by October 2024

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Public Lighting Expenditure code.

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 Public Lighting expenditure Code, 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.