



**Comhairle Chontae Liatroma
Leitrim County Council**

Public Spending Code

Quality Assurance Report 2023

To be submitted to the

National Oversight Audit Commission (NOAC)

in compliance with the Public Spending Code – Circular 13/13

31 May 2024

www.leitrim.ie

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

Deputy 
**Chief Executive
Leitrim County Council**

31 May 2024

Contents

Certification.....	1
Introduction	3
Format of Report.....	3
Table A – Steps involved.....	3
Steps in brief in the QA Process.....	4
1. Project Inventory.....	4
2. Publish Procurement > €10 Million	4
3. Checklists.....	4
4. In depth review	4
5. Step 5 NOAC Summary.....	5
Table B – Project Inventory Summary 2023.....	5
In depth Checks.....	6
Appendix A – Project Inventory	8
Expenditure being Considered - Greater than €0.5m (Capital and Current)	8
Expenditure being Incurred - Greater than €0.5m (Capital and Current)	9
Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)	10
Appendix B:.....	11
Checklist 1.....	11
Checklist 2.....	13
Checklist 3.....	15
Checklist 4.....	16
Checklist 5.....	17
Checklist 6.....	18
Checklist 7.....	19
Appendix C In-depth review.....	20

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 taxpayer. 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 2023 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 2023 >€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 three capital projects –

Capital

- Townspark Housing Project Carrick on Shannon
- Mohill Public Realm
- Carrick On Shannon Public Realm

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 2023

Project Values	Relevant Checklist	Revenue	Capital	Total
Organizational compliance (General)	1			
Expenditure being considered	2 & 3	€0	€58.04 million	€58.04 million
Expenditure being incurred	4 & 5	€49.08 million	€184.37 million	€233.45 million
Expenditure completed	6 & 7	0	€28.72 million	€28.72 million
Total		€49.08 Million	€271.13 Million	€320.21 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	26	2	0	0	18	4	1	51
Expenditure completed	0	0	0	0	15	1	0	16
Total	26	2	0	0	52	7	1	88

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 three projects reviewed represent 6% (9% exc Carrick Bypass) of total Project Inventory. On average, over the last 3 years (excluding Carrick Bypass), circa 6% of total Projects have been selected.

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 three capital projects–

Capital

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

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 2023 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 2024 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)

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	100% Grant Funding		
Direct Build - 4 Units at Keshicarrigan, Co. Leitrim	4 No. 1 bedroom social housing units	€ -	€ -	€ -	3 year	€ 1,200,000	100% Grant Funding		
Direct Build - 18 Units at Kilboherrin, Carrick on Shannon	18 no. 1 & 2 bedroom units	€ -	€ -	€ -	3 years	€ 5,400,000	100% Grant Funding		
Buy & Renew Construction Project - 2 Units at Killyclogher	2 no. 3 bedroom houses	€ -	€ -	€ -	3 years	€ 600,000	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	100% Grant Funding		
Buy & Renew Construction Project - 4 Units at Main St. Ballinamore	4 No. 1 bedroom social housing units	€ -	€ -	€ -	2 years	€ 1,800,000	100% Grant Funding		
Direct Build - 6 Units at Newtownmore, Co. Leitrim	6 No. 3 bedroom housing units	€ -	€ -	€ -	3 year	€ 2,200,000	100% Grant Funding		
Housing Acquisitions 2024	10 No. 2/3/4 bedroom units	€ -	€ -	€ -		€ 2,200,000	100% Grant Funding		
Part V Housing Acquisitions	7 no 2/3 bedroom units	€ -	€ -	€ -	3 year	€ 2,160,000	100% grant Funding		
Construction Project - 6 Turnkey Units at Kinlough	6 No. 2 bedroom units	€ -	€ -	€ -	2 year	€ 1,650,000	100% grant Funding		
Direct Build - 4 Units at Drumsna, Co. Leitrim	4 No. 1 bedroom social housing units	€ -	€ -	€ -	2 years	€ 1,201,869	100% Grant Funding		
Roads and Transportation									
Lennox Bridge Construction		€ -	€ -	€ -		€ 4,897,000	100% Funded		
Hartley Bridge Replacement		€ -	€ -	€ -		€ 3,020,510	100% Funded		
Development Management									
Food Innovation and Knowledge Hub, as part of Leitrim Food Enterprise Zone		€ -	€ -	€ -		€ 3,512,614	80% Funded		
Carrick Urban Renewal Phase 11		€ -	€ -	€ -		€ 13,000,000	75% Funded		
RRDF Kinlough		€ -	€ -	€ -		€ 3,500,000	75% Funded		
RRDF Drumshanbo Town Centre		€ -	€ -	€ -		€ 2,500,000	75% Funded		
Advanced Technology Carrick		€ -	€ -	€ -		€ 500,000	No Funding		
Land Drainage									
Dromahaire Flood Relief Scheme		€ -	€ -	€ -		€ 1,826,000	100% Funded		
Dromod Flood Relief Scheme		€ -	€ -	€ -		€ 572,070	90% Funded		
Recreation and Amenity									
Carrick Library		€ -	€ -	€ -		€ 5,000,000			
Totals		€ -	€ -	€ -		€ 58,040,063			

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

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 (Not Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Housing and Building									
A01 - Maintenance/Improvement of LA Housing	Routine Maintenance/Grant Works	€2,736,440.00							
A06 - Support to Housing, Capital & Affordable Prog	Technical & Administrative Support	€1,246,979.00							
A07 - RAS Programme	Payments to Landlords/Self-help	€762,500.00							
A09 - Housing Grants	Private House grants	€753,840.00							
Roads and Transportation									
N16 Drumshanah Realignment Scheme - C2215109 & C2215111		€0.00		€865,212		€	€	1,000,000 100% Grant Funding	
N16 Munalill Realignment Scheme C2161502		€0.00		€216,208		€	€	9,520,000 100% Grant Funding	
N15 Traffic calming Tulloghan - 21205090		€0.00		€1,538		€	€	500,000 100% Grant Funding	
N15 Redbrae to Donegal Co Boundary - 21205028		€0.00		€1,050,373		€	€	2,500,000 100% Grant Funding	
N4 Carrick on Shannon Pavement Scheme - 21200026		€0.00		€34,818		€	€	€50,000 100% Grant Funding	
N16 Pavement Strengthening in Manorhamilton - Comasloy Phase 1 - 21205029		€0.00		€892,924		€	€	€1,220,000 100% Grant Funding	
N16 Pavement Strengthening in Manorhamilton - Comasloy Phase 2 - 21205031		€0.00		€30,038		€	€	€1,500,000 100% Grant Funding	
N4 Carrick on Shannon to Droim Bypass - C2210002		€0.00		€2,450,822		€	€	€121,300,000 100% Grant Funding	
B01 - NP Road - Maintenance and Improvement	National Primary Road Works	€4,192,890.00							
B03 - Regional Roads - Maintenance and Improvement	Regional Road/Bridge Works	€5,720,999.00							
B04 - Local Roads - Maintenance and Improvement	Local Road Works	€11,015,976.00							
B05 - Public Lighting	Public Lighting Maintenance	€613,795.00							
B10 - Support to Roads Capital Programme	Private/Agency Works, Road Opening Reinstatement Works	€693,247.00							
B11 - Agency & Recoupable Services		€1,179,107.00							
Economic, Land Drainage									
The Junction Project Ballinamore				€1,946,798		€	€	€3,294,761	
Manorhamilton Public Realm				€1,417,648		€	€	€2,397,211	
Carrick on Shannon to Bellebridge Blueway				€442,413		€	€	€636,711	
Dromahair Regeneration Project				€471,868		€	€	€2,154,876	
Mohill Public Realm				€325,982		€	€	€3,787,205	
4-Strand Rural Regeneration Intervention for Drumshanah Exchange				€416,365		€	€	€745,362	
Carrick-on-Shannon Business Campus				€519,792		€	€	€9,000,000	
Carrick on Shannon Public Realm Scheme				€482,493		€	€	€10,247,702	
Acres Lake Facilities Building				€242,801		€	€	€1,550,000	
Carrick on Shannon Destination Towns Scheme				€508,724		€	€	€850,000	
Cojrag Greenway				€125,789		€	€	€649,220	
SINCR Sligo to Enniskillen				€568,787		€	€	€2,000,000	
Carrick on Shannon, Flood Relief Scheme - CFRAMS				€99,511		€	€	€6,489,732	
Leitrim Village, Flood Relief Scheme - CFRAMS				€50,465		€	€	€1,131,397	
Sports Capital Project	land the running track			€669,051		€	€	€1,750,000	
Water Services									
W01 - Operation and Maintenance of Water Supply	Water Supply	€1,939,973.00							
W02 - Operation and Maintenance of Waste Water Treatment	Waste Water Treatment	€91,891.00							
Development Management									
D01 - Forward Planning	Forward Planning	€537,417.00							
D02 - Development Management	Management of development in County	€829,347.00							
D05 - Tourism Development and Promotion	Tourism development and promotion in the county	€524,734.00							
D06 - Community and Enterprise Junction	Community Enhancement /Service support costs	€1,217,694.00							
D07 - Unfinished Housing Estates	Development of unfinished housing estates	€632,903.00							
D09 - Economic Development and promotion	Urban and Village renewal/ Provision of enabling Capital/Atlantic Economic	€3,472,979.00							
D11 - Heritage and Conservation	Heritage and Conservation	€562,885.00							
Environmental Services									
E07 - Waste Regulations, Monitoring and Enforcement	Waste Enforcement Regional Lead Authority	€674,277.00							
E11 - Operation of Fire Service	Operation of fire service/Retainer drills fire-fee/Firefighter Gratitudes	€2,426,722.00							
F02 - Operation of Library and archival service	Library Salaries/Rent of Branches/Loan Charges	€1,786,540.00							
F03 - Operation, Maintenance and improvement of outdoor leisure areas	Operation and maintenance of outdoor leisure areas	€635,480.00							
F05 - Operation of Arts programme	Administration of the Arts/Audience & Participation/Support Professional A	€747,559.00							
G04 - Veterinary	FSAI / Dog Control	€549,825.00							
Miscellaneous Services									
H01 - Profit/Loss Machinery Account	Maintenance of Machinery Services	€877,556.00							
H03 - Administration of Rates	Administration of Rates/Office/Rates on Vacant Premises/Rates Waiver - Co	€678,698.00							
H09 - Local Representation / Civic Leadership	Civic Leadership Administration Costs/provision of Computers	€1,149,159.00							
Totals		€49,084,912	€	€14,450,969	€	€	€	€184,372,177	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

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	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
Construction Project -3 Turnkey Units at Newtownmore	3 No 3 bedroom social housing units	€	- €	- €		€664,178.40	100% Grant Funding
2021 Housing Acquisitions	10 no house acquisitions	€	- €	- €		€1,416,500.00	100% Grant Funding
Construction Project -5 Turnkey Units at Drumshanbo	4 no. 2 bedroom & 1 no. 3 bedroom	€	- €	- €		€ 941,724.35	100% Grant Funding
Construction Project -8 Turnkey Units at Drumshanbo	4 no. 2 bedroom & 4 no. 3 bedroom	€	- €	- €		€ 873,200.00	100% Grant Funding
Construction Project -4 Turnkey Units at Commons Lane, Manorhamilton	4 No 1 bedroom social housing units	€	- €	- €		€ 722,944.78	100% Grant Funding
Construction Project -3 Turnkey Units at Lisnagot, Carrick on Shannon	3 No 3 bedroom social housing units	€	- €	- €		€ 649,001.10	100% Grant Funding
5 Unit Direct Build at Taobh Tire Manorhamilton	5 No. 2 bedroom units					€1,221,893.40	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					€3,570,260.00	100% Grant Funding
10 Unit Direct Build at Lahard, Ballinamore	6 No. 3 bedroom and 4 no. 2 bedroom units					€2,834,034.00	100% Grant Funding
4 Unit Direct Build at Dromahair, Co. Leitrim	4 No. 2 bedroom housing units					€1,486,165.00	100% Grant Funding
2 Unit Direct Build at Breffni Crescent, Carrick on Shannon	2 no 2 bedroom single storey semi detached houses					€520,231.94	100% Grant Funding
2022 Housing Acquisitions	6 No. Acquisitions					€946,000.00	100% Grant Funding
Construction Project - 4 Turnkey Units at Carrraig Breac Drumshanbo	4 No. 2 bedroom units					€853,226.15	100% Grant Funding
Housing Acquisitions 2023	12 No. 2/3/4 bedroom units					€2,196,000.00	100% Grant Funding
Construction Project - 27 Units Summerhill Carrick-on-Shannon	19 No. 2 bedroom & 8 No. 3 bedroom social housing units					€8,622,042.48	100% Grant Funding
Roads and Transportation							
N16 Glencar VRS (completed in 2023) - 21205027						€1,200,000.00	100% Grant Funding
Totals		€	- €	- €		€ 28,717,402	
						16,323,850	

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	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	3	Yes

	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
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	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	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	Performance is measured through the national and local performance indicators.
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	
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	Risk is managed in the context of Corporate and cascading departmental risk registers.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted	N/A	Not applicable

	to DPER for technical review for projects estimated to cost over €100m?		
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Completed in line with Government guidelines.
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	Comment/Action Require
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2023
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2023
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 2023
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2023
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 2023
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2023
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 2023
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 2023
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 2023
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 2023
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2023
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2023
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2023
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 2023
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2023

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 and external funders.
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	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 compiled 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	
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?	N/A	Not Applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable
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?	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 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 In-depth review

LEITRIM COUNTY COUNCIL

PUBLIC SPENDING CODE (PSC)

2023

STEP 4 REVIEW

**Gilroy Gannon
Chartered Accountants
Stephen Street
Sligo**

www.gilroygannon.com

CONTENTS	PAGE
1. EXECUTIVE SUMMARY	1
2. INTRODUCTION	2 - 3
3. IMPLEMENTATION	4 - 6
4. DETAILED PROJECT REVIEW	
CAPITAL	
- i. MOHILL PUBLIC REALM, MOHILL CO, LEITRIM	7 - 16
- ii.12 UNITS TOWNSPARK CARRICK ON SHANNON	17- 25
- iii PUBLIC REALM SCHEME CARRICK ON SHANNON	26- 33

1. Executive Summary

As part of the annual Public Spending Code (PSC) compliance, Leitrim County Council prepared the Project Inventory detailing 88 projects (28 Revenue and 60 Capital) amounting to €320m. 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 three capital projects in detail,

- Mohill Public Realm, Mohill
- 12 Units Townspark, Carrick on Shannon
- Carrick on Shannon Public Realm

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 37, 46 and 54.

Department Heads and Budget Holders are continually encouraged to maintain compliance with the PSC guidelines to ensure that all Capital and Revenue projects undertaken by Leitrim County Council are in adherence 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 Leitrim County Council. 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 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.

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

Leitrim County Council 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.

PSC Quality Assurance Requirements guidance note for Local Government Sector was circulated to all Leitrim County Council 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 2023 Annual Financial Statements and Capital Investment Programme 2023-2028 and the latest version 2024-2029 to identify Projects for inclusion in the Project Register (QAP – **Step 1**). Leitrim County Council established a Capital Projects Office in mid 2019 to prioritise the delivery of this Programme. The total spend over the six-year period is estimated at €388m: €35m in 2023; €35m in 2024, €34m in 2025 and €284m in 2026-2028+. The N4 Carrick on Shannon Bypass represents €121m of the total.

2021 Project Inventory

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

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
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

2023 Project Inventory

88 projects totalling **€320m**, (28 Revenue and 60 Capital) were identified in Step 1 as follows:

	Checklist	Revenue	Capital	Total
Organisational Compliance	1			
a) Expenditure being considered	2 or 3	€0	€58.04m	€58.04m
b) Expenditure being incurred	4 or 5	€49.08m	€184.37m	€233.45m
c) Expenditure recently ended	6 or 7	€0	€28.72	€28.72m
		€49.08m	€271.13m	€320.21m

Of the 88 projects identified in 2023, 78 projects were in the €0.5m to €5m category, 9 projects were in the €5m - €20m category. One Project was in excess of €20m, being the N4 Carrick on Shannon by-pass included at €121m as "Expenditure being incurred".

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 1.9, 1.10, 1.11, 2.2, 2.10 and 6.1 - all relating to Risk Management and Post Project Review. 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 4 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 Leitrim County Council 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 three projects reviewed represent 6% (9% exc Carrick Bypass) of total Project Inventory. On average, over the last 3 years (excluding Carrick By Pass), circa 6% of total Projects have been selected.

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 **Mohill Public Realm, Mohill Co Leitrim.**

Project Information	
Name	Mohill Public Realm
Detail	To undertake a Public Realm Improvement Scheme within Mohill town centre to enhance the existing streetscapes on Main Street, Mohill, works to the curtilage of St. Mary’s Church (A Protected Structure); redevelopment of the library car park on Castle St, stormwater works, river enhancement works and a marketing and animation programme
Responsible Body	Leitrim County Council
Current Status	Under Construction
Start Date	April 2021
End Date	Dec 2024
Overall Cost	€3.79m

Project Description

To undertake a Public Realm Improvement Scheme within Mohill town centre to enhance the existing streetscapes on the Main Street, creating more accessible, open public realm that prioritises the pedestrian over the car. The objective is to make the pedestrian experience a more enjoyable experience for all ages, encouraging footfall, improving the connections between places of education, work, retail and community settings and thereby stimulating economic activity in the local economy.

To develop a new public space at the O'Carolan monument for community and festival events, and a starting point for a self-guided heritage experience. To undertake conservation works to the curtilage of St. Mary's Church (A Protected Structure) as a means of opening up the view to the church grounds from the newly developed public space at the O'Carolan monument.

Building on the "Smart Green Mohill" concept, the project aims to achieve a more sustainable environment. The proposal includes river enhancement works to improve the riverside presentation. An investment in the town's stormwater draining scheme to alleviate problems associated with the combined (foul water/storm water) system, development of a fast-charging Electric Vehicle charging point and the retrofitting of the public lighting system to LED lights. A redevelopment of the library car park is proposed to facilitate Age Friendly car parking spaces.

The programme is underpinned by a Marketing and Animation Programme (2021-23) that will deliver retail, heritage and tourism development. A heritage programme including a heritage experience and app, building on Mohill's built heritage and its status as an Architectural Conservation Area (ACA) will be developed.

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 **Mohill Public Realm 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
1 Improve conditions for pedestrians and create a multifunctional event space.	-The primary input to the project is the funding of €3.45m under the Rural Regeneration Development Fund (RRDF) through the DRCD.	This process has the following stages: -Planning Approval - Detailed Design -Tender for Construction Project	The Project provides the following outputs: - Enhanced Public Realm of the core town centre -Improved accessibility for pedestrians and vulnerable road users. -Improvement and more sustainable public lighting.	The project is expected to enable the following: 1. Retail, heritage, and tourism developments as a result of the public realm improvements and the Marketing and Amination Programme 2. Enhancement of the social, environmental and visual quality of the area as a whole 3. Enhanced image of the town and improved quality of life for residents 4. Enable the promotion of Mohill town using the public open space for events and/or festivals
2 Improve footfall in the town centre and hence economic activity				
3 Improve environmental and sustainability measures				

<p>4 Support development of heritage tourism and enhance the retail experience of the town</p>	<p>-Management is being undertaken by the Leitrim County Council Capital Projects Office. -Construction expertise being delivered by Kerrigan Quarries Ltd.</p>	<p>- recoupment of funds from DRCD</p>	<p>-Provision of multifunctional event space. -Provision of improved drainage system for the town Core.</p>	<p>5. increasing footfall to the town Centre 6. Improved community connections</p>
--	---	--	--	---

Section B - Step 2: Summary Timeline of Project

The following section tracks the **Mohill Public Realm** 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
Nov 2020	Application to DRCD for RRDF Funding for the project
June 2021	Planning Approval obtained from An Bord Pleanala
Nov 2021	Design Consultant Appointed
Aug 2023	Extra funding approved by DRCD
Aug 2023	Contractor Appointed
Dec 2024	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 **Mohill Public Realm Scheme**.

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 – Third Call – Category 1 Application
Letter of Offer for Funding from DRCD	Letter dated 21/05/2021 of Offer of Approval in Principle for funding of €2.52m
Letter of Acceptance for Design Consultant	Letter of acceptance dated 03/11/2021 to DHB Architects
Application for Increased Funding to DRCD	Rural Regeneration and Development Fund Form 2.4 - Request for Additional Funding – 17/05/2023
Approval to Proceed to Tender	Email dated 30/06/2022 from DRCD giving approval to proceed to tender for the construction contract
Approval for Increased Funding	Letter dated 10/08/2023 from DRCD approving increased funding of €0.7m for the project
Letter of Acceptance for construction contract	Letter of acceptance dated 10/8/2023 to Kerrigan Quarries ltd

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 **Mohill Public Realm Scheme**. 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 **Mohill Public Realm 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, 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 **Mohill Public Realm** Scheme.

Summary of In-Depth Check

Based on our in-depth check of the Leitrim County Council implementation of the PSC guidelines and procedures in relation to the **Mohill Public Realm** Scheme, we are satisfied that the Leitrim County Council 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 Leitrim County Council 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 **Townspark Project, Carrick on Shannon, Co. Leitrim.**

Project Information	
Name	Townspark Housing Project Carrick on Shannon
Detail	Capital expenditure for the construction of 12 no. of houses and associated development works at Townspark Carrick on Shannon, Co. Leitrim
Responsible Body	Leitrim County Council
Current Status	Project Complete
Start Date	January 2022
End Date	April 2023
Overall Cost	€3.57m approved all in stage 4 budget as per 11/12/23, the final account is yet to be agreed.

Project Description

This Project is the construction of 12 No. dwellings and associated site development works, open space and landscaping and associated drainage including connection to public sewers at Townparks Td. Carrick on Shannon for Leitrim County Council

This is a direct response to the Department of Housing, Local Government and Heritage (DHLGH) Housing Delivery Targets 2018-2021 issued for Leitrim County Council. 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. Leitrim County Council 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, Leitrim County Council went to tender for the construction of 12 no. dwellings on eTenders. Following the tender review and assessment process by Walsh Associates, the successful tender was awarded to Sammon Developments Ltd.

The Project was submitted for approval to the Dept (DHLGH) with approval being granted in January 2020. A letter of offer was issued to the Developer in December 2021 and construction commenced in January 2022. The Townspark 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.

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 Townspark Housing project at Carrick on Shannon. 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
<ul style="list-style-type: none"> - provide additional good quality social housing in Carrick on Shannon -reduce Housing Waiting List -meet DHLGH Housing targets for Co. Leitrim - ensure value for money (VFM) 	<ul style="list-style-type: none"> -The primary input to the project is the approved DHLGH Funding of €2.36 million. -Management is being undertaken by the Leitrim County Council Housing Capital Office. -Construction expertise being delivered by Sammon Developments Ltd. 	<p>This process has the following stages:</p> <ul style="list-style-type: none"> - Approval from DHLGH & Etenders - Tender assessment & report by Walsh Associates - Appointment of Contractor - Commencement of works -Onsite supervision, Health & Safety --Stage Payments to Contractor and Consultants recoupment of funds from DHLGH. 	<p>The housing scheme provides the following outputs:</p> <ul style="list-style-type: none"> - 12 Housing Units - A mix of 2,3 and 4 Bedroom homes to meet the specific housing need identified. - Open space areas -Town centre living 	<p>The housing scheme is expected to enable the following:</p> <ol style="list-style-type: none"> 1. Respond to the significant demand that currently exists within the Carrick on Shannon area for social housing 2. Meet the need of 12 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 Leitrim County Council 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 Townspark Carrick on Shannon 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 Leitrim County Council Lands
September 2018	DHPLG Housing Delivery Targets 2018-2021 issued for Leitrim County Council
January 2020	DHPLG Approval of €2.36m
June 2021	Leitrim County Council invitation to tender for construction of no. 12 social houses in Townspark area on eTenders.
September 2021	Tender Report prepared by Walsh Associates, Quantity Surveyors
January 2022	Construction contract signed and work commenced.
April 2023	Construction completed. Final account yet to be agreed.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Townspark Carrick on Shannon Housing Project.

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 Leitrim County Council 2018-2021	Overall Housing Delivery Targets for Leitrim County Council including Build, Acquisitions and Leasing
Capital Appraisal Report for 12 No. Housing Units at Townspark – November 2019	Report includes existing Housing need, details of evaluation process, community proofing assessment and details of estimated costs
Tender Report	Walsh Associates QS
DHLGH Approval Letter of 11/12/2023.	Letter of approval from DHLGH providing funding of €3.57 Million
Contract documents	Signed contract agreement for construction 15/1/22
Housing Development Co-Ordination Office (HDCO) Tracker Dashboard	Tracker created by the HDCO and updated weekly by Leitrim County Council for monitoring progress on Housing Delivery Targets

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: Tender Report

This document summarises the tenders received from contractors.

Key Document 3: Contract documents

These documents details of the construction of 12 no. houses in Townspark, Carrick on Shannon.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Townspark Carrick on Shannon 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
Leitrim County Council Housing strategy 2015 - 2021	To assess and scope the requirement of the county development housing needs and objectives	Yes
Tender Report	Assessment of tenders submitted and recommendation for appointment of contractor	Yes
Contract documents	Legal basis for construction 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 Townspark Carrick on Shannon Housing 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

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?

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 Townspark Carrick on Shannon Housing project.

Summary of In-Depth Check

-Based on our in-depth check of the Leitrim County Council implementation of the PSC guidelines and procedures in relation to the Townspark Carrick on Shannon Housing project, we are satisfied that the Leitrim County Council 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 Leitrim County Council is in compliance with the PSC Code.

PROJECT 3

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim.**

Project Information	
Name	Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim.
Detail	Significant enhancement of the quality and extent of the public realm of the town befitting its built heritage legacy and recovering road space from motorists for greater use by pedestrians and cyclists. New footpaths and road surfacing to the town centre, new 105 space car park, new boardwalk by the river and lighting of masonry bridge and the existing boardwalk.
Responsible Body	Leitrim County Council
Current Status	Under Construction
Start Date	2018
End Date	2024
Overall Cost	€10.2m

Project Description

Public Realm Improvement Scheme within the town centre to enhance the existing streetscapes of Main Street & St. George’s Terrace to include the junction of both streets with Bridge Street. The Scheme extends from Main Street onto the old Dublin Road, lower Summerhill, the Leitrim Road and Priest’s Lane. The nature of the Public Realm Improvement Scheme includes, inter alia, the widening of footpaths, introduction of shared surface spaces, provision of enhanced pedestrian crossings, replacement of existing road surfaces and street lighting, the provision of soft landscaping measures and street furniture and the reduction of on street car parking.

Construction of a 104car space public carpark that provides opportunities for a multi-functional public space for concerts/festivals.

Construction of a 330m floating boardwalk with better links to the river edge, town centre and the boatyards

Works involve improved lighting to the Masonry bridge and the adjacent pedestrian bridge on the N4. This will improve visibility at night from the river while highlighting the mid-nineteenth century arched bridge. Works also include for the lighting of the fixed board walk on the Shannon located opposite the Landmark Hotel

Marketing and promotion of the town during and post construction works.

Section B - Step 1: Logic Model Mapping

Objectives	Inputs	Activities	Outputs	Outcomes
<p>1 To consolidate and enhance Carrick on Shannon as the County Town, as a town of regional significance and an important gateway to the North West.</p> <p>2. Develop the town centre, improve pedestrianisation, enhance accessibility to the town centre and waterfront, and develop a solution capable of attracting increased footfall and tourism.</p> <p>3. To provide the solid basis for coherent future development and at the same time cater for future growth in population.</p> <p>4. Enhance the cultural and tourist offering in the town and extend the tourist season and retain tourists for a longer period.</p>	<p>-The primary input to the project is the funding of €10.2m under the Urban Regeneration and Development Fund through the Department of Housing Local Government and Heritage, with 25% of this funding match funding from Leitrim County Council.</p> <p>- Management of the scheme is being undertaken by the Leitrim County Council Capital Projects Office.</p> <p>- Construction expertise is being delivered by DHB Architects.</p>	<p>This process has the following stages:</p> <ul style="list-style-type: none"> -Planning Approval -Tender for 4 separate Construction Contracts. -Tender assessments submitted to the Department of Housing Local Government and Heritage for approval. -Construction of the project. - Recoupment of funds from URDF - Promotion and Marketing of the town during and post construction of the scheme. 	<p>The Project provides the following outputs:</p> <ul style="list-style-type: none"> - Provision of new high-quality footpaths and road surfacing to the town centre area. -Provision of increased parking in the town centre. (104 spaces in the Town Centre carpark) - Provision of a 330m floating boardwalk at the town marina - Provision of lighting to the masonry bridge on the Shannon. - Provision of lighting the existing town park boardwalk. 	<p>The project is expected to enable the following:</p> <ol style="list-style-type: none"> 1. Make Carrick on Shannon a more attractive town to live in, visit and invest in. 2. As a result of the scheme, businesses will be more likely to invest money, to establish business, to build or trade in the town, all of which improves the town economy and creates jobs. Carrick-on-Shannon will be sustained and enhanced. 3. Enable the promotion of Carrick on Shannon town using the public open space for events and/or festivals in the town centre car park. 4. Promotion of the town of Carrick on Shannon and all it has to offer. 5. Enhancement of the social, environmental, and visual quality of the town as a whole

--	--	--	--	--

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the Public Realm Improvement Scheme for the Public Realm Scheme the town of Carrick On Shannon. 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 following section tracks the **Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim**, 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
25 th Dec 2018	Application to DHLG&H for URDF Funding for the project
Feb 2019	Planning Approval obtained
Feb 2019	Design Consultant Appointed
27 th April 2022	Increase funding approved by DHLG&H

Leitrim County Council

Public Spending Code

6th March 2020	Contractor Appointed for Carpark Contract
6th March 2020	Contractor Appointed for Boardwalk and lighting Contract
6th March 2020	Contractor Appointed for Streets Contract
2024	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 **Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim**.

Project Key Documents	
Title	Details
URDF Programme	Our Rural Future – Rural Development Policy provides a framework for the development of rural Ireland
Application for URDF Funding to DHLG&H	Application form for funding under the Urban Regeneration and development Fund – Call 1 Application
Letter of Offer for Funding from URDF	Letter dated Jun 2019 of Offer of Approval in Principle for funding of €6,502,500
Letter of Acceptance for Design Consultant	Letter of acceptance dated Feb 2019 to appoint Design Team – DHB Architects
Application for Increased Funding to URDF	Email dated 24 TH June 2021 – Request for Increased funding
Approval for Increased Funding	Email dated 27/04/2022 from DHLG&H approving increased funding of €1,183,277 for the project

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 URDF Funding to DHLG&H

This document is the application form for RRDF funding to progress the project.

Key Document 3: Tender Reports 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 Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim. 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 Reports for the Construction Tender.	These documents are the report on the tenders received for the construction contracts.	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 Public Realm Scheme in Carrick on Shannon 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 **Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim.**

Summary of In-Depth Check

Based on our in-depth check of the Leitrim County Council implementation of the PSC guidelines and procedures in relation to the **Public Realm Improvement Scheme for the town of Carrick on Shannon, Co Leitrim** we are satisfied that the Leitrim County Council 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 Leitrim County Council is in compliance with the PSC Code.