



Quality Assurance Report 2020

Issued by

LAOIS COUNTY COUNCIL

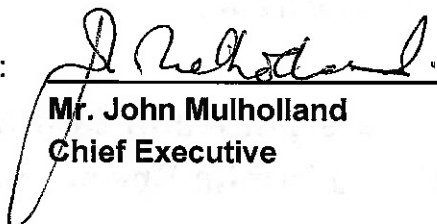
**Submitted to the National Oversight Audit Commission
(NOAC) in compliance with the Public Spending Code**

MAY 2021

Certification

This Annual Quality Assurance Report reflects Laois 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.

Signed:



Mr. John Mulholland
Chief Executive

Dated:

27th May 2021



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1. Introduction

Laois County Council has completed the Quality Assurance (QA) report as part of its on-going compliance with the Public Spending Code (PSC).

The primary aim of the Quality Assurance process is to gauge the extent to which Departments within the Council are meeting the obligations outlined in the Public Spending Code. The Public Spending Code ensures that the state achieves value for money in the use of all public funds. Details of the Public Spending Code can be found on the following website:

<http://publicspendingcode.per.gov.ie>

The Public Spend Code predominately refers to Government Department procedures and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector, a Guidance Note was developed to assist in providing interpretations from a Local Government perspective.

This guidance note was further updated to Version 4 in February 2021 and has informed the completion of the 2020 report.

The Quality Assurance Process contains five steps:

1.1 Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle.

The Project Life Cycle includes six stages – Strategic Assessment, Preliminary Business Case, Final Business Case, Implementation, Review and Ex-Post Evaluation. The Public Spend Code applies to any project or programme that may incur expenditure in the near future, is currently incurring expenditure or has incurred expenditure in the recent past. The inventory includes all projects/programmes with a projected lifetime value in excess of €0.5m.

1.2 Publish summary information on the Council website of all procurements in excess of €10m.

This applies to all procurements in excess of €10M in progress or completed in the year under review.

1.3 Checklists to be completed in respect of the different stages.

These checklists allow Laois County Council to self-assess its compliance with the code. The checklists are provided through the PSC document. Only one of each checklist per Local Authority is required.

1.4 Carry out a more in-depth check on a small number of selected projects/programmes.

A number of projects/programmes (minimum of 5% of total capital value and 1% of total revenue value) are selected for an in-depth check. This minimum is an average over a three-year period. This includes a review of projects from initial appraisal right through to post implementation review.

1.5 Complete a short report for the National Oversight and Audit Commission (NOAC)

This includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgment on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA process for Laois County Council. It is important to note that consideration of all current expenditure is carried out as part of the statutory Budget process as set out in the Local Government Act 2001 (as amended).

2. Inventory of Projects/Programmes

This section contains an inventory list of all Capital and Revenue projects/programmes with Projected Lifetime Expenditure greater than €0.5m at various stages of the project life cycle. The inventory lists all Laois County Council's projects/programmes including expenditure amount in 2020, cumulative expenditure to-date and projected lifetime expenditure. The inventory list (Appendix A) is divided between revenue expenditure and capital expenditure and between three stages:

Project Inventory Reporting Criteria/Requirements		
A. Expenditure considered	being	Capital Projects greater than €0.5m Capital Grant Schemes greater than €0.5m Revenue Expenditure programme increases over €0.5m
B. Expenditure being incurred		Capital Projects greater than €0.5m Capital Grant Scheme greater than €0.5m Current Expenditure greater than €0.5m
C. Expenditure that has recently ended		Capital Projects greater than €0.5m Capital Grant Scheme greater than €0.5m Current Expenditure greater than €0.5m

The process described below was followed to identify projects and programmes that needed to be reported in the QA report:-

All relevant directorates/departments within Laois County Council were requested to compile an inventory of relevant projects and programmes in their respective areas.

2.1 Expenditure being considered

Appendix A contains the details of projects with a projected lifetime value greater than €0.5m that Laois County Council was considering during 2020. The total projected lifetime value of the 53 capital projects listed is €141.33m. The five areas where projects were being considered for investment are in the Housing Directorate, with 38 projects valued at €113.60m, the Roads Directorate with 4 projects valued at €6.52, the Economic Development Directorate with 7 projects at €6.61m, the Emergency Services Directorate with 2 project at €3m and the Agriculture, Education, Health & Welfare with 2 project valued at 11.6m.

Some of these projects are listed in the Capital Indicative Programme 2020 – 2022 adopted by the Members of Laois County Council on 11th November 2019. The housing element forms part of the Social Housing Strategy 2020. There was an expansion of >€500,000 in the existing current expenditure in divisions A07 RAS & Leasing Programme & B03 Regional Road – Improvement & Maintenance totaling €3.98m. Total Capital Expenditure Amount in Reference Year 2020 amounted to €2.68m.

2.2 Expenditure being incurred

Appendix A also contains the details of all areas of expenditure with a value greater than €0.5m being incurred by Laois County Council in 2020. Please note that as of the date of this report the 2020 expenditure is unaudited. In total there are 56 projects in this category. The total value of all these items of expenditure is €170.61m of which €85.69m relates to capital projected lifetime expenditure with the balance being revenue expenditure. The revenue expenditure, which totals €84.92m, relates to the normal day to day activities of the council such as roads maintenance, housing stock maintenance, water services maintenance, landfill operations, library operations, with significant expenditure relating to economic development, administration of rates & payroll. Total Capital Expenditure Amount in Reference Year 2020 amounted to €21.64m with Cumulative Expenditure for both Capital and Revenue to end of 2020 valued at €129.57m.

Full details of this expenditure are included in the Annual Financial Statement for 2020 which was approved by the members of Laois County Council at their meeting of 29th March 2021.

2.3 Expenditure that has recently ended

Appendix A also includes a summary of the inventory of expenditures above €0.5m completed or discontinued in reference year 2020. There are 5 capital projects in the Housing Directorate, 1 capital project in Recreation & Amenity and 1 in Miscellaneous Service totaling €12.61m as final outturn expenditure completed. Capital Expenditure Amount in Reference Year 2020 amounted to 2.025m.

3. Published Summary of Procurements over €10m

The Quality Assurance process requires Laois County Council to publish all procurements in progress, in excess of €10M on our website. Laois County Council had no procurement in progress, in excess of €10M during 2020. This fact has been published on our website.

4. Assessment of Compliance

4.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by Laois County Council, in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

- Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes
- Checklist 2:** Capital Projects or Capital Programme/Grant Schemes being considered
- Checklist 3:** New Current expenditure or expansion of existing current expenditure being considered
- Checklist 4:** Capital Expenditure being incurred
- Checklist 5:** Current Expenditure being incurred
- Checklist 6:** Capital Expenditure completed
- Checklist 7:** Current Expenditure that reached the end of its planned timeframe or was discontinued

A full set of checklists 1-7 has been completed by Laois County Council. Each Directorate and relevant department therein completed individual checklists. These checklists were then compiled to create one overall checklist representing the Council overall. The compiled checklist for Laois County Council is set out in Appendix B. In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments received from the Directorates. Each question in the checklist is judged by a 3 point scoring scheme as follows:-

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly compliant = a score of 3

4.2 Main Issues Arising from Checklist Assessments

Checklist 7 did not apply to Laois County Council during 2020. This checklist deals with expenditure in excess of €500K incurred during 2020 but will not be incurred in future e.g. closure of landfill sites, transfers to central services etc.

The checklists completed for expenditure being considered and ongoing, by the various departments of Laois County Council display a relative high level of compliance with the Public Spend Code however, additional work will have to be done in respect of carrying out post project reviews.

Laois County Council's emphasis is on achieving best value for money and managing projects in an effective, efficient and economical manner for the betterment of the county.

5. In-Depth Checks

Section 4 of the Public Spending Code requires Internal Audit to carry out an in-depth review of a sample of projects to ascertain the quality of the appraisal, planning and/or implementation stages in order to assess overall compliance with the Public Spending Code.

The projects selected for in-depth review each year are based on the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory (**based over a three year average to achieve 15%**)
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory (**based over a three year average to achieve 3%**)

The following table summarises the value of projects selected for in-depth review over the past three years:

Year	Total Project Inventory €mil	Total Capital Project Inventory €mil	Total Revenue Project Inventory €mil	Value of Capital Projects selected €mil	% of Projects selected of total Capital Inventory %	Value of Revenue Projects Selected €mil	% of Projects selected of total Revenue Inventory %
2018	220.35	152.73	67.62	6.85	4.48	2.18	3.22
2019	245.51	179.35	66.16	5.60	3.12	-	-
2020	328.53	239.63	88.90	21.95	9.16	2.33	2.62
Total over 3 yrs	794.39	571.71	222.68	34.40	16.76	4.51	5.84

The above figures show that Laois County Council has achieved the three-year average of 15% for Capital Projects (16.76%) and 3% for Revenue Projects (5.84%).

Projects/programmes that were selected for in-depth review in respect of 2020 are as follows:

5.1 Capital:

- Canal Gardens, Ballymorris Road, Social Housing Scheme, Portarlington € 6,576,293
- CAS Sophia Housing Association Ltd, Presentation Convent/Lands, Portlaoise €15,381,180
- Total** **€21,957,473**

5.2 Revenue:

- B02 - NS Road Maintenance and Improvement
- HD28 National Secondary Road Improvement Works **€2,334,666**

Full copy of the in-depth check can be found at Appendix C

5.3 Summary of In-Depth Checks

5.3.1 Canal Gardens Social Housing Scheme, Ballymorris, Portarlington

Based on the examination of files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of the Canal Gardens Social Housing Scheme, Portarlington. The Council has followed the required process and procedures and ensured that Departmental approval is in place for each step of the process. There is a clear audit trail on file including:

- Project Appraisal
- Departmental Approvals at Stage-1, Stage-2, Stage-3 and Stage-4 of the process.
- Procurement requirements for the appointment of the Architect Led Design Team and subsequently for the awarding of the Construction contract.
- Payments to contractors and their required certifications.
- Agendas and minutes of site meetings held.

The main objective of this project is the construction of 22 No. Housing Units to provide housing for 22 families and reduce the Council's Housing Waiting List accordingly. To date, progress on the construction of the houses has been delayed by Covid and is behind schedule and the contract. The original completion date of January 2021 has been missed but at the time of writing this report, units are almost complete and it is hoped that they can be tenanted by June 2021.

The construction contract is currently €139,000 (excl VAT) above the original contract sum with this variance explained as being due to cost increases and new cost items added during the project. The Housing Department should be in the position to complete an overall post-project review by December 2021 and this will ensure full compliance with the Public Spending Code.

5.3.2 Sophia Housing Association, Presentation Convent & Lands, Portlaoise

Based on the examination of files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities under the Capital Assistance Scheme with regard to this Sophia Housing Association Project. The Council has followed the required process and procedures, along with ensuring that DHLGH approval is in place for each step of the process. There is a clear audit trail on file including the range of documentation required for any payments made to Sophia Housing Association and recoupments obtained from the Department.

The main objective of this project is the construction and redevelopment by Sophia Housing Association of 51 No. Housing Units to provide high quality accommodation for households at risk of homelessness and older persons on the social housing waiting list. It also has an important function of redeveloping a key central location in the middle of Portlaoise town. This will be achieved with the help of UDRF funding and an allocation of €1,225,000 for publicly accessible works including the Urban Garden, Walkway to the River Triogue and works to the Hapenny School.

When the project is completed this would have the effect of reducing the Council's Housing Waiting List as well as providing valuable public realm amenities in the heart of Portlaoise town. To date the Council has engaged extensively. Laois County Council and Sophia Housing Association are working closely together to progress and complete all the necessary works in order that this project can progress to Stage 3 and 4 as soon as is practicable.

This will facilitate the Council in achieving its goals on this project acknowledging that when construction is completed an overall post-project review will need to be carried out to ensure full compliance with the Public Spending Code.

5.3.3 B02 – NS Road Maintenance & Improvement HD28 National Secondary Road Improvement Works

There is significant expenditure incurred under B02 and specifically within the HD28 National Secondary Road Improvement Works on an annual basis. The objective of this in-depth review is to ascertain if the works completed in 2020 were properly procured and thus represent the best value for money available to the Council. It is essential that such contracts for these works adhere to procurement standards to ensure good governance, oversight and adherence to the Public Spend Code.

Based on the examination of the files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities for the provision of its HD28 road improvement works on national secondary sites.

The Council has followed the processes and procedures and ensured that TII approval is in place before awarding each tender. The main objective of the HD28 programme is to provide Safety Improvements, Pavement improvements, Routine Maintenance and Skid Resistance Improvement works on sites indicated by TII and these have been met.

6. Inadequacies Identified in QA Process

The in-depth checks for 2020 did not highlight any substantial compliance issues in relation to the PSC. However continuing compliance will require ongoing monitoring and staff training.

7. APPENDIX A - 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							
A07 RAS & Leasing Programme		€ 1,810,661.00	€ -	€ -	2021	€ -	
CALF Lake Drive , Kilminchy 0112014C	10 units	€ -	€ -	€ -	30/06/2021	€ 517,800.00	
CALF Harpurs Lane, Portlaoise - Respond 0112014C	44 units	€ -	€ -	€ -	07/10/2022	€ 2,984,800.00	
CALF Ballymorris Court - Cluid 0112014C	46 units	€ -	€ -	€ -	31/10/2022	€ 2,795,037.00	
CALF The Meadows , Mountrath Rd, Portlaoise 0112014C	48 units	€ -	€ -	€ -	31/08/2022	€ 2,743,702.00	
CALF Clonrooske Abbey, Portlaoise - Cluid 0112014C	32 units	€ -	€ -	€ -	30/06/2021	€ 1,369,105.00	
CALF Holdbrook, Portlaoise - Cluid 0112014C	20 units	€ -	€ -	€ -	30/06/2021	€ 975,000.00	
CALF The Glen , Kilnacourt (Phase 2) - Co-Op 0112014C	18 units	€ -	€ -	€ -	30/06/2021	€ 612,750.00	
CALF Spa St Portarlinton Co. Laois (Oaklee) 0112014C	26 units	€ -	€ -	€ -	31/12/2021	€ 1,579,577.00	
CALF, South Dublin Road, 36 Units Oaklee 0112014C	36 units	€ -	€ -	€ -	31/07/2021	€ 2,456,498.00	
O'Moore Place Regeneration 0113002C		€ -	€ 286,462.87	€ -		€ 6,500,000.00	
County Hotel, Portlaoise 0114089C	11 units	€ -	€ -	€ -	Stage 1 Approval	€ 2,756,497.00	Masterplan being prepared
Tyrells Land 0114092C		€ -	€ 1,421,437.00	€ -	Site Purchase	€ 1,450,000.00	
Oakpark 0115056C		€ -	€ 24,542.00	€ -	Complete Q2 2021	€ 957,613.27	
Hepburn Court, Knockmay, Portlaoise 0115228C	54 units	€ -	€ -	€ -	Site layout	€ 10,000,000.00	
Mooreville, Rathdowney 0115249C	7 units	€ -	€ 2,132.44	€ -	Stage 3 App submitted	€ 2,207,761.00	
Harbour Court Mountmellick, 0115250C	6 units	€ -	€ 26,103.05	€ -	Stage 2 App submitted	€ 1,114,081.00	
Abbeyleix Rd, IONA Project 0115252C	9 units	€ -	€ 404,739.00	€ -	Stage 1 Approval	€ 1,964,330.51	
Sean Doire, Durrrow, Phase 2 0115257C	22 units	€ -	€ 34,884.30	€ -	Complete Q2 2022	€ 5,398,859.00	
Part V Ballickmoyler Rd Graiguecullen 0115259C	7 units	€ -	€ -	€ -		€ 1,316,546.00	
Part V at Bradleys Field, Dublin Road, Portlaoise 0115261C	4 units	€ -	€ -	€ -		€ 990,000.00	
Part V at Rush Hall, Shannon Road, Mountrath 0115264C	4 units	€ -	€ -	€ -		€ 900,000.00	
Part V at Borris Road, Portlaoise 0115266C	3 units	€ -	€ -	€ -		€ 695,000.00	

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							
Carrig Glas, Stradbally (Phase 1) 0115268C	26 units	€ -	€ 79,134.21	€ -	Awaiting Stage 2 approval	€ 5,419,030.00	
Clonrooske, Knockmay 0115269C	11 units	€ -	€ 1,362.00	€ -	Stage 2 App prepared	€ 2,012,130.00	
11 No. Turnkey Units in Borris In Ossory 0115270C	11 units	€ -	€ -	€ -	Q1 & Q4 2021 Delivery	€ 2,134,116.55	
Part V The Maltings and Roselawn 0115272C	7 units	€ -	€ 5,754.00	€ -		€ 1,516,389.00	
Part V Droughill, Portarlinton 0115273C	3 units	€ -	€ -	€ -		€ 670,000.00	
Social Housing Retrofitting Prog 0115282C	Approved to retro fit 160 properties	€ -	€ -	€ -	2021-2024	€ 5,000,000.00	
Turnkey @ Clonaslee 0115283C	7 units	€ -	€ -	€ -	31/05/2021	€ 1,565,000.00	
Housing Acquisition Programme 2021 0115285C		€ -	€ -	€ -		€ 5,000,000.00	
Church Avenue , Stradbally 0115289C	31 units	€ -	€ -	€ -	31/12/2022	€ 7,303,069.00	
Part V Ard Branagh Portlaoise 0115290C	6 units	€ -	€ -	€ -		€ 1,500,000.00	
6 Units at Fire Station, Stradbally 0115291C	6 units	€ -	€ -	€ -		€ 1,500,000.00	
Doonane 0115292C						€ 2,700,000.00	
Respond Dev,Abbeyleix Road 0128006C		€ -	€ 71,448.81	€ -	Draft layout being prepared	€ 7,500,000.00	
Sophia Housing Association (CAS) Convent Site 0128043C		€ -	€ 1,441.13	€ -	Stage 2 Approval	€ 15,381,180.00	
Former CBS Site		€ -	€ -	€ -	CALF App to be made in 2021	€ 1,272,722.00	
Energy Retrofit Prog - O'Moore Place, Portlaoise		€ -	€ -	€ -	Q3 2022	€ 839,134.00	
Road Transportation & Safety							
B03 Regional Road - Imp & Mtn		€ 2,176,074.00	€ -	€ -	2021	€ -	
Portarlinton Regeneration 2030	RRDF App to upgrade public realm and park	€ -	€ -	€ -		€ 2,316,000.00	25% Local

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		
Traffic Management Portarlinton (0222063C)		€ -	€ -	€ -	Not commenced in 2020	€ 750,000.00	100% Local		
Portlaoise - Market Sq, Main St & Lwr Sq (0225011C)		€ -	€ -	€ -	No Timeline	€ 2,960,000.00	25% Local		
Lyster Sq Redevelopment (0225054C)		€ -	€ -	€ -		€ 500,000.00			
Development Management									
Portarlinton Enterprise Hub		€ -	€ -	€ -		€ 1,016,000.00			
Faite Ireland Small Schemes Prog		€ -	€ -	€ -		€ 625,000.00			
URDF Tiogue Blueway 0435076C		€ -	€ 12,419.00	€ -		€ 650,000.00	25% Local		
Portlaoise Destination Town		€ -	€ -	€ -		€ 674,437.00			
Midlands Digital Roadmap		€ -	€ -	€ -		€ 1,175,000.00			
Just Transition - Medieval Churches		€ -	€ -	€ -		€ 880,000.00	25% Local		
Borris in Ossory Courthouse		€ -	€ -	€ -		€ 1,587,427.00			
Environmental Services									
Fire Station Stradbally		€ -	€ -	€ -		€ 1,500,000.00			
Fire Station Rathdowney		€ -	€ -	€ -		€ 1,500,000.00			
Agriculture, Education, Health & Welfare									
Mountmellick Flood Relief Scheme	& design of a sustainable FRS	€ -	€ 225,104.00	€ -	Stage 1 Approval Timeline 2025	€ 6,000,000.00	OPW Funded		
Portarlinton Flood Relief Scheme	Development & design of a sustainable	€ -	€ 91,069.00	€ -	2025	€ 5,600,000.00	OPW Funded		
Totals		€ 3,986,735.00	€ 2,688,032.81	€ -		€ 141,331,591.33			

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								
A01 Maintenance/improvement of LA Housing		€ 4,644,346.00	€ -	€ -	ongoing	€ 4,644,346.00	€ -	Annual Revenue Budget/Expenditure 2020
A03 Housing Rent & Tenant Purchase Admin		€ 632,019.00	€ -	€ -	ongoing	€ 632,019.00	€ -	Annual Revenue Budget/Expenditure 2020
A05 Administration of Homeless Service		€ 704,081.00	€ -	€ -	ongoing	€ 704,081.00	€ -	Annual Revenue Budget/Expenditure 2020
A06 Support to Housing Capital & Affordable Prog.		€ 1,180,009.00	€ -	€ -	ongoing	€ 1,180,009.00	€ -	Annual Revenue Budget/Expenditure 2020
A07 RAS Programme		€ 4,606,956.00	€ -	€ -	ongoing	€ 4,606,956.00	€ -	Annual Revenue Budget/Expenditure 2020
A08 Housing Loans		€ 1,917,720.00	€ -	€ -	ongoing	€ 1,917,720.00	€ -	Annual Revenue Budget/Expenditure 2020
A09 Housing Grants		€ 1,095,341.00	€ -	€ -	ongoing	€ 1,095,341.00	€ -	Annual Revenue Budget/Expenditure 2020
CALF Agreements 0112014C		€ -	€ 2,562,622.00	€ -		€ 7,859,237.00	€ 21,437,008.00	
Shannon Street, Mountrath 0115232C	6 Units	€ -	€ 700,870.32	€ -	Complete Q1 2021	€ 797,556.00	€ 1,300,619.00	
Pattison Estate, Mountmellick 0115233C	10 Units	€ -	€ 100,681.87	€ -	Complete Q2 2022	€ 289,507.13	€ 3,275,363.00	
Gleann na Glaise, Ballyroan 0115238C	10 Units	€ -	€ 132,560.27	€ -	Complete Q1 2022	€ 385,622.62	€ 2,877,856.00	
Ballymorris Road, Portarlinton 0115239C	22 Units	€ -	€ 3,427,080.98	€ -	Complete Q2 2021	€ 5,847,332.31	€ 5,576,293.00	
Moore Street, Rathdowney 0115243C	6 Units	€ -	€ 48,758.66	€ -	Complete Q4 2021	€ 175,062.61	€ 1,687,979.00	
St Kierans, Errill, Phase 2 0115268C	14 Units	€ -	€ 147,330.23	€ -	Stage 3	€ 264,793.00	€ 3,736,974.00	
Part V at Derryounce, Droughill, Portarlinton	4 Units	€ -	€ 793,687.50	€ -	Complete Q1 2021	€ 796,406.00	€ 800,000.00	
House Purchase 2020 0115280C		€ -	€ 2,368,884.00	€ -	€	€ 2,373,817.00	€ 3,000,000.00	
Part V at Summerhill Lane, Portlaoise 0115281C	9 Units	€ -	€ 450,479.00	€ -	€	€ 450,479.00	€ 1,991,259.00	
Road Transportation & Safety								
B02 - NS Road Maintenance and Improvement		€ 3,813,939.00	€ -	€ -	ongoing	€ 3,813,939.00	€ -	Annual Revenue Budget/Expenditure 2020
B03 - Regional Road Maintenance and Improvement		€ 6,360,750.00	€ -	€ -	ongoing	€ 6,360,750.00	€ -	Annual Revenue Budget/Expenditure 2020
B04 - Local Roads Maintenance and Improvement		€ 9,095,802.00	€ -	€ -	ongoing	€ 9,095,802.00	€ -	Annual Revenue Budget/Expenditure 2020
B05 - Public Lighting	Maintenance of Public	€ 1,317,404.00	€ -	€ -	ongoing	€ 1,317,404.00	€ -	Annual Revenue Budget/Expenditure 2020
B07 - Road Safety Engineering Improvements		€ 636,762.00	€ -	€ -	ongoing	€ 636,762.00	€ -	Annual Revenue Budget/Expenditure 2020
B10 - Support to Roads Capital Programme		€ 652,898.00	€ -	€ -	ongoing	€ 652,898.00	€ -	Annual Revenue Budget/Expenditure 2020
Portlaoise Southern Circular Road 0222052C	Construction of extension	€ -	€ 495,820.00	€ -	end 2021	€ 8,427,797.00	€ 8,300,000.00	DTTAS funded
N80 Maidenhead Scheme 0222090C		€ -	€ 4,937,597.00	€ -	end 2021	€ 7,399,757.00	€ 8,515,607.00	100% TII funded scheme
Portlaoise Public Realm 0224031C		€ -	€ 44,429.00	€ -		€ 51,544.00	€ 633,000.00	25% Local Funding
Portlaoise Laneways 0224032C		€ -	€ 4,021.32	€ -		€ 65,298.00	€ 851,000.00	25% Local Funding

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
Water Services								
LED Public Lighting Upgrade 0225055C	Low Carbon Initiative	€ -	€ -	€ 284,272.00	4 years	€ 585,398.00	€ 1,500,000.00	30% Grant Funding
Rural Regeneration Durrow 0435028C		€ -	€ -	€ -		€ 694,353.00	€ 1,040,000.00	25% Local Funding
Footpath Upgrade / Risk Reduction (Portlaoise) 8040546R		€ -	€ 128,417.00	€ -		€ 285,707.00	€ 500,000.00	Funded by IPB risk reduction programme
Water Services								
C01 Operation & Maintenance of Water Supply		€ 2,458,882.00	€ -	€ -	ongoing	€ 2,458,882.00	€ -	Annual Revenue Budget/Expenditure 2020
C02 Operation & Maintenance of Waste Water Treatment Subsidy Grants for GWSS 0334002C		€ 1,604,999.00	€ -	€ -	ongoing	€ 1,604,999.00	€ -	Annual Revenue Budget/Expenditure 2020
Development Management								
D01 Forward Planning		€ 690,830.00	€ -	€ -	ongoing	€ 690,830.00	€ -	Annual Revenue Budget/Expenditure 2020
D02 Development Management		€ 1,063,289.00	€ -	€ -	ongoing	€ 1,063,289.00	€ -	Annual Revenue Budget/Expenditure 2020
D06 Community & Enterprise Function		€ 2,983,270.00	€ -	€ -	ongoing	€ 2,983,270.00	€ -	Annual Revenue Budget/Expenditure 2020
D09 Economic Development & Promotion		€ 10,666,386.00	€ -	€ -	ongoing	€ 10,666,386.00	€ -	Annual Revenue Budget/Expenditure 2020
D11 Heritage & Conservation Services		€ 508,094.00	€ -	€ -	ongoing	€ 508,094.00	€ -	Annual Revenue Budget/Expenditure 2020
Togher Enterprise Lands 0422017C		€ -	€ -	€ 2,984,021.00		€ 5,690,192.00	€ 6,000,000.00	100% Local Funding
The Cube Centre of Excellence 0422018C		€ -	€ 43,374.00	€ -		€ 43,374.00	€ 2,562,000.00	20% Local Funding
URDF Low E Lighting - 0435079C		€ -	€ 668,776.00	€ -		€ 668,776.00	€ 1,329,000.00	25% Local Funding
URDF Scoil Mhuire Refurbishment - 0435082C		€ -	€ 38,241.00	€ -		€ 38,241.00	€ 1,100,000.00	25% Local Funding
URDF Public Realm Church Avenue/Railway Street/Tower Hill		€ -	€ 1,379.00	€ -		€ 1,379.00	€ 633,000.00	25% Local Funding
Environmental Services								
E01 Operation, Maintenance & Aftercare of Landfill		€ 818,754.00	€ -	€ -	ongoing	€ 818,754.00	€ -	Annual Revenue Budget/Expenditure 2020
E05 Litter Management		€ 611,932.00	€ -	€ -	ongoing	€ 611,932.00	€ -	Annual Revenue Budget/Expenditure 2020
E06 Street Cleaning		€ 535,232.00	€ -	€ -	ongoing	€ 535,232.00	€ -	Annual Revenue Budget/Expenditure 2020
E11 Operation of Fire Service		€ 4,268,770.00	€ -	€ -	ongoing	€ 4,268,770.00	€ -	Annual Revenue Budget/Expenditure 2020

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
Recreation & Amenity								
F02 Operation of Library & Archival Services		€ 2,822,404.00	€ -	€ -	ongoing	€ 2,822,404.00	€ -	Annual Revenue Budget/Expenditure 2020
F03 Op. Mfctc & Imp of Outdoor Leisure Areas		€ 544,126.00	€ -	€ -	ongoing	€ 544,126.00	€ -	Annual Revenue Budget/Expenditure 2020
F04 Community Sport & Recreational Dev		€ 622,045.00	€ -	€ -	ongoing	€ 622,045.00	€ -	Annual Revenue Budget/Expenditure 2020
F05 Operation of Arts Programme		€ 976,866.00	€ -	€ -	ongoing	€ 976,866.00	€ -	Annual Revenue Budget/Expenditure 2020
Portlaoise New Branch Library 0622009C		€ -	€ 740,625.00	€ -	Q2 2022	€ 915,965.00	€ 5,500,000.00	15% Local Funding
Agriculture, Education, Health & Welfare								
G04 Veterinary Service		€ 548,533.00	€ -	€ -	ongoing	€ 548,533.00	€ -	Annual Revenue Budget/Expenditure 2020
Miscellaneous Service								
H03 Administration of Rates		€ 8,476,028.00	€ -	€ -	ongoing	€ 8,476,028.00	€ -	Annual Revenue Budget/Expenditure 2020
H09 Local Representation/Civic Leadership		€ 766,609.00	€ -	€ -	ongoing	€ 766,609.00	€ -	Annual Revenue Budget/Expenditure 2020
H11 Agency & Recoupable Services		€ 7,291,410.00	€ -	€ -	ongoing	€ 7,291,410.00	€ -	Annual Revenue Budget/Expenditure 2020
Totals		€ 84,916,486.00	€ 18,381,297.15	€ 3,268,293.00	-	€ 129,571,777.67	€ 85,692,591.00	

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							
CALF, Kilnacourt, Phase 1 0112014C	18 Units		€ 612,750.00	€ -	08/06/2020	€ 612,750.00	Completed
CALF Main St, Stradbally AHB NEHA 0112014C	16 Units		€ 169,773.00	€ -	14/07/2020	€ 1,018,632.00	Completed
CALF re Bellingham Phase 3 0112014C			€ 218,160.00	€ -	07/04/2020	€ 1,353,605.00	Completed
House Purchase 2019 0115251C			€ 523,450.00	€ -	31/12/2020	€ 7,098,268.28	Completed
The Orchard, Stradbally 0115255C	6 Units		€ 281,986.00	€ -	Q1 2020	€ 1,296,983.00	Completed
Recreation & Amenity							
Town & Village Renewal Portlarrington			€ 141,414.80	€ -		€541,834.67	Completed
Miscellaneous Services							
Developments at Áras an Chontae 0883008C			€ 77,674.00	€ -		€ 689,379.69	Completed
Totals		€ -	€ 2,025,207.80	€ -		€ 12,611,452.64	

8. APPENDIX B - Checklists

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 relevant staff and agencies have been notified by the Chief Executive of their obligations under the code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	External training for 2 No staff on 26 th May 2016. Further training would be welcome by Local Authority staff.
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	The CCMS Finance Committee developed guidelines on adapting the PSC to Local Authorities structures and approach. Version 4 Feb 2021
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?	3	No funding greater than €500k granted.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes. Recommendations are notified to relevant parties for review and application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Ongoing monitoring is carried out by Internal Auditor.
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 www.laois.ie
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 total sample selected over period 2018-2020 was in excess of PSC requirements.
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.	3	Relevant staff have been reminded of their obligations to carry out post-project reviews as required, and this will be checked by Internal Audit annually.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	There were no formal evaluations carried out in 2020.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Relevant staff have been advised of this requirement and checks will be carried out by Internal Audit.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Relevant staff have been advised of this requirement and checks will be carried out.

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?	3	Yes, score relates to Housing.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, score relates to Housing.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, score relates to Housing.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, score relates to Housing.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, score relates to Housing.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, score relates to Housing & Roads.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, score relates to Housing.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
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?	3	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, score relates to Housing.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, as appropriate
Q 2.14	Was the Capital Works Management Framework (CW/MF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, score relates to Housing & Roads.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, score relates to Housing & Roads
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?	3	N/A

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, applicable for Housing & Roads Code.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, applicable for Housing & Roads Code.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	Yes, for Roads annual DTTAS and TII funds determined per county at national level
Q 3.4	Was an appropriate appraisal method used?	N/A	As above
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	As above
Q 3.6	Did the business case include a section on piloting?	N/A	As above
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	As above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	As above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	As above
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	As above
Q 3.11	Was the required approval granted?	N/A	As above
Q 3.12	Has a sunset clause been set?	N/A	As above
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
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	As above
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	As above

Checklist 4 - To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, contracts signed where relevant and in line with approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, regular meetings held and ongoing monitoring.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, appointed Senior Person in Charge for each respective project
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, all projects managed directly at Senior level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular reports submitted respectively to Management Team.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No not in all cases, however approval was sought prior to any budget increase/delays. e.g. Covid-19 by Approving body.
Q 4.7	Did budgets have to be adjusted?	2	Budget in some cases had to be adjusted.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)?	3	One Housing turnkey project was withdrawn due to viability/non approval from Approving body.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, as above.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
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?	3	Yes, as above

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	<ul style="list-style-type: none"> ▪ Yes, the spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan, Service Delivery Plans, LECP & Local Enterprise Dev Plan. ▪ My Pay – Objectives set annually which are monitored by the Program Board
Q 5.2	Are outputs well defined?	3	<ul style="list-style-type: none"> ▪ Annual Service Delivery Plans define outputs for each revenue programme. National KPI's are in place for Local Government Sector. ▪ LEO – Annual Targets submitted to Enterprise Ireland ▪ MyPay – SLA in place with clients
Q 5.3	Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> ▪ Service Delivery Plans are reviewed on a yearly basis. KPIs for specific services are kept under review nationally on a continuous basis. ▪ LEO – Performance Monitoring System updated monthly for monitoring by Enterprise Ireland ▪ MyPay – SLA in place with clients
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	<ul style="list-style-type: none"> ▪ Yes, Budget performance and ongoing monitoring is in place. ▪ Internal and external auditing is also in place. ▪ LEO – Quarterly cashflows submitted to Enterprise Ireland to ensure compliance/efficiency ▪ MyPay – SLA in place with clients

Q 5.5	Are outcomes well defined?	3	<ul style="list-style-type: none"> ▪ Outcomes are defined in policy documents and programmes of work adopted by the Council. ▪ LEO – Outcomes clearly defined by number of new business start ups/new jobs created/uptake of LEO support/programme ▪ MyPay – SLA in place with clients
Q 5.6	Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> ▪ Ongoing monitoring is undertaken by revenue programme co-ordinators and forms part of the Local Authority's Annual Report. ▪ LEO – Annual Employment Survey carried out to ascertain number of new jobs created in LEO supported business/monthly updates to EI ▪ MyPay – SLA in place with clients
Q 5.7	Are unit costings compiled for performance monitoring?	3	<ul style="list-style-type: none"> ▪ Some unit costings are included as part of the National KPIs in place for the Local Government sector. ▪ MyPay – SLA in place with clients
Q 5.8	Are other data compiled to monitor performance?	2	<ul style="list-style-type: none"> ▪ Some other data is compiled and is service dependent. ▪ LEO – Quarterly cashflows submitted to EI/Annual returns to EI/ongoing evaluation of LEO supports ▪ MyPay – SLA in place with clients
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	<ul style="list-style-type: none"> ▪ Combination of all of the above measures.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	<ul style="list-style-type: none"> ▪ LEO – All training programmes are evaluated on completion. Annual Business Reviews carried out on LEO supported clients, Employment Survey carried out annually. ▪ MyPay – Governance review carried out in 2016

Checklist 6 - To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during 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?	3	<ul style="list-style-type: none"> ▪ Project Completion Reports are undertaken, however none were completed in 2020.
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	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
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	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2020.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2020.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2020.
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2020.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2020.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2020.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2020.

Notes:

- ❖ The scoring mechanism for the above checklists is as follows:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

9. APPENDIX C – In Depth Check No. 1

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Canal Gardens, Ballymorris Road, Social Housing Scheme, Portarlinton
Detail	Capital Construction Project to build 22 Social Housing Units at Canal Gardens, Ballymorris Road, Portarlinton, Co Laois
Responsible Body	Laois County Council
Current Status	Expenditure Being Incurred
Start Date	First Proposed in 2016
End Date	Currently in Construction
Overall Cost	€6,576,293

Project Description

Introduction

The project involves the construction of 22 No. Social Housing units at Ballymorris Road, Portarlinton at an estimated overall cost of €6,576,293.

The site identified is 2.66 acres, has a triangular configuration and is fronting onto two public roads within 1.5km of Portarlinton town. It was acquired by Laois County Council in 2008 with a Housing Agency loan and an intention to develop a Social Housing Scheme. However, due to the economic climate, funding did not become available and the concept did not proceed at that time.

In 2014, the Council initiated communication with the DHLGH with a view to having a 'shovel ready' site when funding became available for the construction of Social Housing. A preliminary site visit, along with discussions on layout and design took place with the department architect.

Initial Proposal

In June 2016 the Council submitted their formal proposal to develop 20-unit housing scheme and support infrastructure at Ballymorris Road, Portarlinton under the 'Social Housing Strategy 2020'.

The initial scheme layout consisted of a mix of two and three bedroom houses. Reflecting the need for ground floor accommodation for older persons or those with limited mobility, four of the units were designed as single storey houses.

The initial proposal of units consisted of:

- 12 no. 3 bed, two storey house
- 4 no. 2 bed, two storey house
- 4 no. 2 bed, single storey house

Final Design

However, the design team managed to configure the site such that two additional units were able to be included bringing the total number of units for construction to 22 units. The finalised units are:

- 4 no. 2 bed, single storey, accessible house
- 2 no. 2 bed, two storey, end terrace house
- 2 no. 2 bed, two storey, mid terrace house
- 6 no. 3 bed, two storey, end terrace house
- 6 no. 3 bed, two storey, mid terrace house

- 2 no. 3 bed, two storey, semi-detached house

Capital Works Management Framework Process

Circular SHIP 2010/12 titled *“Social Housing investment Programme (SHIP) – Management of Project Budgets and Cost Control Procedures at the implementation stage of a project, up to and including Final Accounts and Post Project Reviews”* issued on 31st May 2010. This circular set out the arrangements for the management of the project budget from the issue of the Letter of Acceptance, throughout the implementation stage of a project, through to the submission of final accounts and post project reviews for projects under the Department’s Social Housing Investment Programme (SHIP). All capital projects under the SHIP are required to be managed within strict budgetary and cost control parameters and completed in a timely manner. The circular set out the procedures that would apply to all capital projects involving SHIP expenditure under the following headings:

- Implementation Stage Budget for a Project
- Employer’s Representative
- Managing Change orders
- Managing Contractor’s Claims
- Construction Cost control
- Project Reviews and Progress Reports
- Budget Management and Communications within the Sanctioning Authority
- Final Accounts; 1. Draft Final Account, 2. Interim Final Account, 3. Final Account Report
- Post Project Review Report
- Conciliation & Arbitration

Circular SHIP 2010/12 also states that the instructions and guidance for the management of projects under SHIP are set out in a comprehensive suite of guidance documents issued by the Department of Finance under both the Capital Appraisal Guidelines for Capital Projects and the Capital Works Management Framework (CWMF). The Capital Works Management Framework is a 9-Stage Approval Process for the proper management of all aspects of capital projects. The Government’s Housing Policy Document *“Rebuilding Ireland: An Action Plan for Housing and Homelessness”* sets out the commitment to ‘review the processes and procedures for approving and advancing housing construction projects’. In *“Social Housing Design, Approval and Delivery: Process and Procedures Review”* the Department of Housing, Local Government & Heritage (DHLGH) in consultation with the City & County Management Association (CCMA) streamlined the 9-Stage Approval Process, as set down in the Capital Works Management Framework, down to 4 approval stages:

Stage 1 – Capital Appraisal: a high-level project appraisal, the business case for the project is examined prior to approval in principle of funding

Stage 2 – Pre-Planning: a pre-planning check on procurement, the consistency of the design with design guidelines, cost and value for money is carried out

Stage 3 – Pre-Tender Design and Stage 4 – Tender Report: two final assessments on cost pre-tender and on cost and procurement prior to award of tender.

The 4-Stage Approval Process is an effort to streamline the 9-Stage Approval Process in a bid to speed up the delivery of housing units. The DHLGH is required to have procedures, processes and approval arrangements in place that provide for matters of public accountability, cost certainty, public procurement, transparency and value for money. *“Social Housing Design, Approval and Delivery: Process and Procedures Review”* published in February 2017 states that the current 4-Stage system for approvals is consciously aligned to satisfy the demands of the Public Spending Code, the Capital Works Management Framework, Public Financial Procedures, and EU and National Procurement Requirements.

The purpose of this In-Depth Review is to assess the level of compliance of Laois County Council with the 4-Stage Approval Process as outlined above and the projects overall compliance the tenets of the Public Spending Code.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Council's Internal Audit Unit has completed a Programme Logic Model (PLM) for the Canal Gardens, Ballymorris Road, Social Housing Scheme, Portarlington. 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
<p>The Construction of a 22 unit Social Housing Scheme at Ballymorris Road, Portarlington</p> <p>A Reduction in the Council's Housing Waiting List by 22 family units.</p>	<p>€6,576,293 of capital expenditure</p> <p>Staff Back-up support of an administrative and technical nature</p>	<ol style="list-style-type: none"> 1. Site Selection 2. Preparing the submissions to obtain necessary departmental approvals for each stage of the process. 3. Carrying out a Project Appraisal, 4. Preparing a Design brief, 5. Proper Procurement of an Architect Led design team 6. Compiling Cost Estimations and other required information to be included in submissions. 7. Complying with the 4-Stage Approval process under the Capital Works Management Framework 8. Proper Procurement for the Contractor to complete the works on E-tenders and on the OJEU. 9. Proceed to construction of 22 housing units 	<p>22 New Social Housing Units available to Laois County Council to reduce the Housing Waiting List</p>	<p>22 Housing Units are currently under construction and almost complete</p>

Description of Programme Logic Model

Objectives: The main objective of this project is the construction of 22 Social Housing Units to house applicants on the Council's Housing Waiting List. When the project is completed this will reduce the Housing Waiting List by 22 no. families.

Inputs: The primary input to the project is capital funding of €6,576,293 which is provided for by the Department of Housing, Local Government & Heritage. It also requires administrative and technical back-up support from Laois County Council staff.

Activities: There were a number of key activities carried out throughout the project to date including:


1. Site Selection
2. Carrying out a Project Appraisal,
3. Preparing a Design brief,
4. Proper Procurement of an Architect Led design team
5. Preparing the submissions to obtain necessary departmental approvals for each stage of the process.
6. Compiling Cost Estimations and other required information to be included in submissions.
7. Complying with the 4-Stage Approval process under the Capital Works Management Framework
8. Proper Procurement for the Contractor to complete the works on E-tenders and on the OJEU.
9. Proceed to construction of 22 No. Housing Units.

Outputs: The 22 No. Housing Units are currently under construction

Outcomes: The envisaged outcome of the project is to provide 22 No. Social Housing Units for 22 family units currently on the Council's Waiting List.

Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the Canal Gardens Social Housing Scheme from inception to conclusion in terms of major project/programme milestones



2008	Site acquired by the Laois County Council at Ballymorris Road, Portarlinton.
2008 – 2014	Progress on any potential scheme on hold pending availability of funding by the Department. Land in allotment use in the intervening period.
June 2014	Initial proposal & pre-application site layout discussions with DHLGH.
June 2016	Project Appraisal including; a) an Analysis of Housing Need, b) Design Brief, c) Site Selection, d) Project Management details, e) Initial Cost Estimate, submitted to Department for 20 units.
September 2016	Stage 1 Approval in Principle for €4,296,756 granted by DHLGH and approval to proceed to advertise for the services of an Architect Led Design Team. A definitive Design Brief was developed and incorporated into the Request for Tender.
February 2017	Request for tender for Architect Led design Team published on E-tenders and the OJEU via the OGP.
June 2017	Appointment of Architect Led Design Team
March 2018	Stage 2 Approval with a revised budget in the sum of €6,194,003 granted by Department and an increase of two units.
July 2018	Grant of Part VIII Approval of the Local Government (Planning & Development) Regs, 2001 as amended for 22 Housing Units at July 2018 Council meeting.

October 2018	Submission of Cost Plan and revised budget figures to Department seeking approval to proceed to tender
November 2018	Stage 3 Approval with revised budget of €6,370,563 granted by Department and authorisation to proceed to tender for the construction contract
March 2019	Closing Date for the submission of Tenders
April 2019	Submission to the Department for Stage 4 Approval including a Report on Tenders prepared by the Quantity Surveyors and an updated Scheme Cost Details.
May 2019	Stage 4 approval to proceed to appoint successful tenderer granted by Department and revised all-in budget cost of €6,576,293.
July 2019	Appointment of successful tenderer as Project Supervisor Construction Stage for the project
August 2019	Site formally handed over to successful tenderer from 6th August 2019 and start of construction phase (77-week program). Initial estimated completion date is January 2021.
March-May 2020	Government announced Public Health Measures due to Covid19 pandemic=Site closed
June 2020	Site reopened and construction ongoing

Section B - Step 3: Analysis of Key Documents

The following section outlines the key documentation reviewed by Internal Audit relating to appraisal, analysis and evaluation of the Ballymorris Road, Social Housing Scheme, Portarlinton:

Project/Programme Key Documents	
Title	Details
1. Original Business Case (June 2016)	Project Appraisal prepared and submitted to the Department in June 2016
2. Stage-1 Approval Letter (Sept 2016)	Approval for Design Expenditure granted by Department. Procure an Architect Design Team and undertake a detailed design
3. Chief Executive's Order No. 368/2017 dated 23/06/2017	Appointment of Architect Led Design Team
4. Stage-2 Approval Letter (March 2018)	Approval to go to Planning. Increase from 20 to 22 units on site.
5. Application for Stage-3 Approval (October 2018)	A Revised Cost Plan and Cost Plan analysis submitted to Department for Approval
6. Stage-3 Approval (November 2018)	Detailed design approved by the Department and approval of the pre-tender cost estimate
7. Application for Stage 4 Approval (April 2019)	Application submitted in respect of All-In cost details to Department
8. Stage-4 Approval (May 2019)	Stage 4 approval by the Department of the recommended tender and all-in cost granted
9. Appointment of successful tenderer to the contract (July 2019). Chief Executive's Order No. 606&607/2019 dated 10/07/2019	Letter of acceptance of tender and appointment as Project Supervisor Construction Stage to the project.
10. Cost Report No. 3 (Dec 2020)	Summary current Costs and Covid-19

Key Document 1: Original Business Case (2016)

A Project Appraisal for the proposed development was prepared and submitted to the Department in June 2016. The document includes a preamble which outlined the need for Social Housing in Portarlinton along with the fact that Laois purchased the site in 2008 with a view to development. However, the scheme did not proceed during this period due to lack of funding following the economic downturn in 2008. The appraisal included details on the following:

1. An Analysis of Housing Need – This was provided by the Senior Executive Officer, Housing Department. It outlined that there were 493 approved applicants on the Housing List with a preference for Portarlinton, and that there were a number of existing tenants who applied for a transfer to the Portarlinton area. The analysis went on to state that the need existed for the units and they would be tenanted in accordance with the Council's allocation scheme.
2. Design Brief – The Design Brief included details on the Proposed Tenure Mix, the density of the development, dwelling types, and the scheme layout details.
3. Site Selection – The Site Selection section outlined details on the site location in relation to major facilities and amenities in the town.
4. Project Management/Project Delivery – This section dealt with the need to appoint a new design team to the project who would be tasked with taking the design through to Tender, Tender Report, Recommendation and then to construction stage. It also nominated two members of staff who would be assigned to the delivery of the project with an estimated delivery time of two years and three months.
5. Initial Cost Estimate – An initial cost estimate for 20 units of €4,466,127 was included on Form HC A1B.

The project appraisal document included all the required information as set out in the Capital Works Management Framework and substantially complies with the requirements of the Public Spending Code.

Key Document 2: Stage 1-Approval Letter (September 2016)

Stage 1- Approval: An Approval-in-principle Letter was received from the Department in September 2016 with an estimated budget of €4,296,756 in relation to 20 units and approval to proceed to advertise for the services of an Architect Led Design Team. The project was given department reference of N11/2/363.

The approval outlined that projects must be submitted to the Department at 4 critical stages for evaluation and approval:

- Stage 1: Confirm approval for design expenditure
- Stage 2: Assess project prior to statutory approval
- Stage 3: Approve detailed design; review pre-tender cost check

- Stage 4: Review tender returns in advance of awarding the contract

The approval-in-principle also stated that no contract should be signed or construction commence without completing each of the required stages and obtaining the prior approval of the Department at each stage. The letter stated that it served as Stage-1 approval and that the Council should proceed with the scheme.

Key Document 3: Chief Executive Order No. 368/2017 dated 23/06/2017

Having obtained Stage1 Approval, the Council prepared a definitive Design Brief which was developed and incorporated into the Request for Tender for the procurement of an Architect Led Design Team. In February 2017, the Request for Tender was advertised on E-Tenders and on the OJEU with the help of the OGP. Approval for the appointment of the Architect Led Design Team was granted in September 2016 and the successful tenderer was appointed in June 2017 by Chief Executive Order No. 368/2018 dated 23/06/2017.

Key Document 4: Stage-2 Approval (March 2018)

Stage-2 Approval: A Stage 2 Approval Letter was received from the Department in March 2018 which also saw the number of units increase from 20 to 22 units on site. A revised budget approval in the amount of €6,194,003 was approved on the Form HCA6 (Scheme Budget Cost Approval Notification). The approval stated that it was now in order to proceed with tendering the project subject to the Council's compliance with public procurement tendering procedures and confirmation/adherence on a number of conditions requested by the Department's Architectural Advisor/Quantity Surveyor.

Key Document 5: Application for Stage-3 Approval (October 2018)

Form CWMF PR06 (All-in-Cost details), including Cost plan Analysis, a set of tender drawings and a break- down of the site costs were submitted to the Department in December 2015 in respect of application for Stage-3 Approval. The Cost plan was submitted by the Architect Led Design Team for the project and set out the main costs for the completion of the project. The application fulfilled all the requirements for information that the Department would require to assess the application for Stage-3 Approval and is in compliance with the Capital Works Management Framework requirements to obtain Stage-3 Approval.

Key Document 6: Stage-3 Approval (November 2018)

Stage-3 Approval: An Approval-in-principle Letter was received from the Department in November 2018. A revised budget approval in the amount of €6,370,563 was approved with details provided within Appendix 1 (Scheme Budget Cost Approval Notification). The approval stated that it was now in order to proceed with tendering the project subject to the Council's compliance with public procurement tendering procedures and confirmation/adherence on

a number of conditions requested by the Department's Architectural Advisor/Quantity Surveyor.

Key Document 7: Application for Stage-4 Approval (April 2019)

Following receipt of Stage-3 approval, the tender documents were finalised and advertised on e-tenders for a four-week tender process (Reference RFT144745). A tender report was then prepared by the Quantity Surveyor. In a letter dated April 2019 the Council applied for Stage-4 Approval to appoint contractors by submitting the Report on Tenders which had been prepared by the Quantity Surveyors, and an updated Scheme Cost details on Form CMWF PR07. This is in compliance with the Capital Works Management Framework requirements to obtain Stage-4 Approval.

Key Document 8: Stage 4 Approval (May 2019)

Stage 4 Approval: Stage 4 Approval was received from the DHLGH in May 2019. A recommended all-in budget approval in the amount of €6,576,293 was approved (Scheme Budget Cost Approval Notification). The approval stated that the Department had no objection to the acceptance of the recommended tender for construction.

Key Document 9: Appointment of successful tenderer as Project Supervisor Construction Stage (Main Contractor) to the project, Chief Executive Order No. 606/2019 and 607/2019 dated 10/07/2019.

The successful tenderer was appointed as Project Supervisor Construction Stage in letter dated 10/07/2019. This letter confirmed the contract was formed by acceptance of the tender and included:

- The letter of acceptance
- The Agreement
- The conditions of Public Works Contract for Minor Building and Civil Engineering Works designed by the Employer
- The tender and schedule

The agreed contract sum for construction was €4,289,319 excluding VAT with a 77-week construction program.

Key Document 10: Cost Report No 3 (Dec 2020)

Cost Report No 3 is based on the most up to date information (as at Dec 2020) with a projected Final Account of the construction at €4,428,372 (excl VAT). The tendered contract amount was €4,289,319 (excl VAT). The current Final Account Projection is estimated to be €139,000 (excl VAT) above this original contract sum. The variance is explained as being due to cost increases and new cost items added during the project.

The Cost report further states that the OGP advised the Covid-19 suspension of works were to be treated as delay events only with an extension of time granted. However, an Ex Gratia agreement payment, outside of the contract provisions has been sanctioned for €19,425.

Section B - Step 4: Data Audit

The following section details the data availability audit that was carried out for the Canal Gardens Social Housing Scheme Portarlinton. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Contract documents	Assess level of compliance with successful tender	Available from files
Overall Level of Project Expenditure	Measure Programme Inputs	Available from files and Agresso Financial Management System
Break-down of Costs of the project expenditure	For comparison purposes with future schemes	Available from files and Agresso Financial Management System
Average Cost of each housing unit provided	For comparison purposes with future schemes	Available from files and Agresso Financial Management System
No. of families/housing applicants accommodated	Reduce Council Housing Waiting List	Available from files

Data Availability and Proposed Next Steps

Most of the appropriate data for the future evaluation of the project is already available on file. A full break-down of the costs and expenditures can be obtained from the Agresso Financial Management System, the QS reports and Engineer certifications.

A full post-project review will need to be carried out when construction is finished and the houses are occupied. The post – project review should detail the total number of families and individuals housed as a result of this project and the corresponding reduction in the Council’s Housing Waiting List.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Canal Gardens Social Housing Scheme based on the findings from the previous sections of this report.

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

This in-depth check indicates that the project is in satisfactory compliance with the standards set out in the Public Spending Code. This is based on an analysis of the approvals process in terms of the timelines, key milestones and documents of this project and indeed the Capital Works Management Framework. There is a clear audit trail on file of the required documentation and approvals for each stage of the project. Site meetings are held on a regular basis and the agenda and minutes of these meetings are available for inspection. There is a clear audit trail of contractor's payments and each payment must be certified by the Architect and by Housing Engineers prior to payment. Any changes or modification to the project require the approval of the Department. To date the project has been delayed due to Covid 19 Pandemic and is marginally over budget. A post-project evaluation will be carried out on completion of the scheme.

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

There is sufficient data and information on file to ensure that the project can be subjected to a full evaluation at a later date. Necessary financial information can be obtained from the Agresso Financial Management System and Quantity Surveyors reports are available to back-up each contractor's payment. There is a clear audit trail on the file from the start to the signing of the contract document. The scheme has the benefit of having clear outcomes and benefits established from an early stage, i.e. 22 No. social housing applicants will be housed when the scheme is completed. This makes the process of evaluation easier than where the outcomes are less certain. A full post project review should be carried out when the scheme is completed. The expected completion and tenancing date of the scheme is currently June 2021.

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

The processes and management of social housing construction projects are defined and set down in the Capital Works Management Framework. As previously stated the Capital Works Management Framework is a 9-Stage Approval Process for the proper management of all aspects of capital projects. The Government's Housing Policy Document "*Rebuilding Ireland: An Action Plan for Housing and Homelessness*" set out the commitment to 'review the processes and procedures for approving and advancing housing construction projects'. In "*Social Housing Design, Approval and Delivery: Process and Procedures Review*" the Department of Housing, Local Government & Heritage in consultation with the City & County Management Association (CCMA) streamlined the 9-Stage Approval Process, as set down in the Capital Works Management Framework, down to 4 approval stages. It is the opinion of internal audit that the processes and stages as set down in the CWMF have been followed to a satisfactory degree in this project.

Departmental approval has been granted for each stage of the project and the budget was also approved by the Department. Contract documents, insurances and health and safety requirements are also on file. There are sufficient oversight arrangements in place with the Architect Led Design Team, a Clerk of Works overseeing the construction on the ground, and other Senior Engineering Staff working closely on the project. There are regular meetings held between all parties to the contract, the budget and payments to contractors are closely monitored and so this needs no improvement.

It is recommended however, that the Housing Department streamline their filing system. This is to ensure that all documentation relating to any particular project is located together, not divided between subsections, for ease of overall management, accessibility and for any future audit.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Canal Gardens Social Housing Scheme Portarlinton:

Summary of In-Depth Check

Based on the examination of files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of the Canal Gardens Social Housing Scheme, Portarlinton. The Council has followed the required process and procedures and ensured that Departmental approval is in place for each step of the process. There is a clear audit trail on file including:

- Project Appraisal
- Departmental Approvals at Stage-1, Stage-2, Stage-3 and Stage-4 of the process.
- Procurement requirements for the appointment of the Architect Led Design Team and subsequently for the awarding of the Construction contract.
- Payments to contractors and their required certifications.
- Agendas and minutes of site meetings held.

The main objective of this project is the construction of 22 No. Housing Units to provide housing for 22 families and reduce the Council's Housing Waiting List accordingly. To date, progress on the construction of the houses has been delayed by Covid and is behind schedule and the contract. The original completion date of January 2021 has been missed but at the time of writing this report, units are almost complete, and it is hoped that they can be tenanted by June 2021.

The construction contract is currently €139,000 (excl VAT) above the original contract sum with this variance explained as being due to cost increases and new cost items added during the project. The Housing Department should be in the position to complete an overall post-project review by December 2021 and this will ensure full compliance with the Public Spending Code.

10. APPENDIX D – In Depth Check No. 2**Quality Assurance – In Depth Check****Section A: Introduction**

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

Programme or Project Information	
Name	Presentation Convent & Lands Capital Assistance Scheme with AHB Sophia Housing Association Ltd
Detail	Capital Assistance Scheme to supply 51 units to accommodate applicants who are at risk of homelessness or elderly.
Responsible Body	Laois County Council
Current Status	Expenditure Being Incurred
Start Date	First Proposed in 2018
End Date	TBC
Overall Cost	€15,381,180 Estimated Cost

Project Description

Introduction

Section 6 of the *Housing (Miscellaneous Provisions) Act, 1992*, along with Section 15 of the *Housing Act, 1988*, is the statutory basis for the scheme of Capital Assistance for the provision of housing accommodation by approved housing bodies.

The Capital Assistance Scheme provides primarily for the payment of a grant in respect of each sanctioned rental housing project by the Department of Housing, Local Government & Heritage (DHLGH) to a housing authority following its approval of a housing project under the scheme. The housing authority then lends this money in the form of a 30-year annuity mortgage loan to the approved housing body towards the approved costs it incurs in providing the dwellings. The terms of the scheme provide that repayments and interest charges due from the approved housing body may be fully waived, provided the approved housing body continues to comply with the terms and conditions of the scheme and the mortgage deed contract signed with the local authority.

Background

In August 2017, DHLGH Housing Circular 30/2017 issued regarding the Capital Assistance Scheme funding. The DHLGH advised all local authorities to invite approved housing bodies to develop and submit cost effective and sustainable proposals to provide housing for specified categories under the Capital Assistance Scheme. The 'Call for Proposals' invited construction and/or acquisition proposals. This Presentation Convent & Lands proposal was submitted to Laois County Council by Sophia Housing Association Ltd under this scheme.

At the time the proposal was to construct 47 no. dwellings and the redevelopment of a large town centre derelict site which included a number of listed buildings. It offered an opportunity to Laois County Council to gain access to a large landbank within the site, which is suitable for enhanced public realm amenity and this forms part of the overall redevelopment plan. Under the scheme, Sophia Housing initially proposed the development of 1, 2 and 3-bed units for twenty-two homeless households or households threatened with homelessness, fifteen older persons and ten homes for families.

The initial unit's proposal consisted of:

- 3 No. 1-bed units
- 32 No. 2-bed units
- 12 No. 3-bed unit

The proposed site is considered to be excellently located in respect of its vicinity to local amenities and the infill of a large central urban brown field site. The Council was satisfied that the need existed for the units based on an analysis of housing need in the town.

Sophia Housing Association will implement construction of the units with funding from the Capital Assistance Scheme (CAS). They will manage the properties on a not-for-profit basis to provide social housing for applicants on the Council's housing waiting list.

Current Proposal

The current design proposes the funding of 1 and 2 bed units for nineteen homeless households or households threatened with homelessness and thirty-two older persons.

The current unit mix consists of:

- 18 No. 1-bed units
- 33 No. 2-bed units

The proposed cost of the scheme is currently estimated at €15,381,180 and this includes construction costs, abnormal costs, enabling works, site costs, utilities, site investigation costs, legal and professional fees as follows:

Presentation Convent & Lands Project	Stage 1 Approved Budget- June2018 (Based on 47 units)	Stage 2 Approved Budget- Feb2021 (Based on 51 Units)
Construction Estimate (excl Abnormal Costs)	€7,600,000	€10,600,000
Abnormal Costs	€709,375	€2,000,000
Construction (including Abnormals)	€8,309,375	€12,600,000
Enabling Works		€196,923
Cost of Site	€350,000	€350,000
Technical Fees/Salaries	€900,000	
Design Team		€1,486,980
LA Administration Fees	€15,000	€15,000
Site Investigation/Surveys	€50,000	€193,677
Utilities	€250,000	€311,600
Other Costs		
Legal Fees- LA	€25,000	€100,000
Legal Fees- AHB	€50,000	included above
Development Allowance	€109,816	€127,000
Total CAS loan 100% funding	€10,059,191	€15,381,180

CAS Process

Housing Circular 30/2017 was issued in August 2017 and recommended Local Authorities to issue a new 'Call for Proposals' to Approved Housing Bodies (AHBs) operating in their area to

submit proposals for new Capital Assistance Scheme (CAS) construction and/or acquisition proposals.

Sophia Housing Association submitted their formal CAS 1 proposal to Laois in March 2018. It resulted in Laois County Council formally supporting the project and submitting a CAS 2 Form to the Department to achieve Stage 1 Approval in Principle in June 2018. Subsequent to this Stage 2 application was submitted to DHLGH September 2020, with Stage 2 approval received in February 2021. Stage 3 and 4 are expected to be submitted by Laois County Council later this year.

Cost Estimate – at each Stage approval, the Council needs to submit a breakdown of costs as outlined above. As this is a Construction project, the DHLGH approval outlines that projects must be submitted to the Department at the four Capital Works Management Framework stages for evaluation and approval:

- Stage 1: Confirm approval for design expenditure
- Stage 2: Assess project prior to statutory approval
- Stage 3: Approve detailed design; review pre-tender cost check
- Stage 4: Review tender returns in advance of contract award

On receipt of the above the DHLGH issue a final approval letter for the construction of the units under the Capital Assistance Scheme (CAS). Once the final approval letter is received by the Council the following process will be completed:

1. A facilities offer letter will issue from Laois County Council to the Solicitors for Sophia Housing Association for signing, including a letter of acceptance to the terms of the scheme; a completed payment guarantee form; and an Insurance Letter of Authorisation
2. On receipt of the certified documentation, the Council submits the Facilities Offer Letter and a copy of the new mortgage agreement issued by the DHLGH to their Solicitors for completion. The mortgage agreement is then signed and sealed by the Council.
3. Sophia Housing Association issues an invoice to the Council for the construction of the units as and when agreed stage payments arise.
4. The Council and/or its Solicitor ensure that Sophia Housing Association has signed an agreement/contract before funds are paid over. The Council arranges payment of the verified expenditure to Sophia Housing Association and also submits Form CAS 3 to the DHLGH for recoupment of the monies.

The above process sets out the overall procedures to be followed for the construction of the units approved under the terms of this project.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, LCC Internal Audit Unit has completed a Programme Logic Model (PLM) for the Presentation Convent & Lands Sophia Housing Association Capital Assistance 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
To provide 51 housing units for applicants who are at risk of homelessness and older persons, along with regenerating urban town of Portlaoise. Reduce the numbers on Laois County Council's Housing Waiting List.	€15,381,180 million of Capital Expenditure for the construction of 51 units and urban regeneration of central town location. Administrative back-up and support from Council Housing staff.	'Call for Proposals' issued to AHBs. Identification of accommodation requirements and housing needs. Sophia Housing to outline site proposal and submit sufficient detail for LCC to assess project.	Construction and regeneration of brown field site resulting in 51 units and housing of 51 applicants as determined by the Assessment of Housing Needs.	A reduction in the number of applicants on the Housing Waiting List who are at risk of homelessness or require relevant housing. Urban regeneration of brown field site and provision of public realm amenities.

Description of Programme Logic Model

Objectives: The main objective of the project is to provide high quality accommodation for those on the housing list who are at risk of homelessness and elderly on the social housing waiting list while also redeveloping a key central location in the middle of town. It will also reduce Laois County Council's Housing Waiting List.

Inputs: The primary input to the programme is the capital funding of €15,381,180 million which will be provided for by the Department of Housing, Local Government & Heritage under the CAS Scheme. It also requires the administrative back-up and support of both Laois County Council and Sophia Housing Association.

Activities: There were a number of key activities carried out throughout the project to date. In accordance DHLGH Circular, Housing 30/2017, the Council issued a 'Call for Proposals' to Approved Housing Bodies (AHBs) operating in their area to submit proposals for new Capital Assistance Scheme(CAS) construction and/or acquisition proposals.

Sophia Housing submitted a proposal to construct and redevelop the Convent Site for 51 no. dwellings at this derelict and vacant urban site. Under the scheme, Sophia Housing proposed the funding of 1 and 2-bed units.

Laois County Council will identify suitable applicants from the Housing Waiting List based on their Housing Needs Assessments data.

Outputs: The construction of an estimated 51 No. housing units and redevelopment of central urban brown field site as per the project objectives within the agreed budget. This construction process has not begun yet and current estimated completion date is Q3 2023.

Outcomes: The envisaged outcome of the project is to provide housing for 51 households. This would also have the effect of reducing Laois County Council's Housing Waiting List. Urban regeneration of brown field site and provision of public realm amenities.

Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the Presentation Convent & Lands, Sophia Housing Association Capital Assistance Scheme from inception to current status in terms of major project/programme milestones

March 2017	Initial site meeting and review
August 2017	'Calls for Proposals', Circular 30/2017 issued by Department.
October 2017	Presentation of feasibility study on proposed project given by Sophia Housing Association and Design Team to Laois County Council.
March 2018	CAS 1 application submitted by Sophia Housing Association to Laois County Council proposing 47-unit development, urban regeneration accompanied by a feasibility study.
April 2018	Application assessed by LCC management and submitted to the DHLGH for initial review.
June 2018	CAS 2 application formally submitted by Laois County Council to the DHLGH for approval.
July 2018	Stage 1 Approval (in principle) with conditions and an estimated budget of €10,059,191 issued by the department for 47 units at Presentation Convent & Lands Portlaoise.
October 2019	Archaeological Assessment Report
December 2019	Preliminary Architectural Heritage Assessment Report, Photographic Site Survey Report, Ecology Report, Flood Risk Assessment Report, Traffic & Transportation Impact Assessment Report.
December 2019	Part VIII Public Display
February 2020	Planning Report
February 2020	Grant of Part VIII Approval of the Local Government (Planning & Development) Regs, 2001 at February 2020 Council meeting.



April 2020	Estimated programme of delivery from design team
July 2020	Draft Cost Plan submitted to the Department for any Pre-Stage 2 Submission comments
August 2020	Stage 2 Cost Plan finalised
September 2020	Stage 2 Application (including CAS 2, CMWF & Cost Plan) submitted by Laois County Council to DHLGH for approval.
February 2021	Stage 2 Approval with conditions and an estimated budget of €15,381,180 issued by the department for 51 units at Presentation Convent & Lands Portlaoise.
February 2021	Ground Investigation Survey
March 2021	Site/Building Clearance & Stabilisation Works
April 2021	Asbestos Survey

Section B - Step 3: Analysis of Key Documents

The following section outlines the key documentation reviewed by Internal Audit relating to appraisal, analysis and evaluation of the Presentation Convent & Lands, Sophia Housing Association Capital Assistance Scheme project:

Project/Programme Key Documents	
Title	Details
1. Proposal from AHB to Laois County Council-CAS 1 Form (March 2018)	AHB formally submitted their CAS 1 proposal for the construction of 47 housing units and development at Presentation Convent Lands.
2. Application in support of AHB proposal submitted to the Department -CAS 2 Form (June 2018)	Laois County Council assessment of Sophia Housing Association proposal, appraisal and support with result being formal submission to the Department for approval.
3. Department Stage 1 Approval in Principle (July 2018)	Stage 1 Approval (in principle) with conditions and an estimated budget of

	€10,059,191 issued by the Department 11/07/2018 for 47 units.
4. Part VIII Approval	Grant of Part VIII Approval at February 2020 Council meeting.
5. Application for Stage 2 Approval submitted to the Department-CAS 2 & CMWF Forms (September 2020)	Stage 2 application submitted to the Department with Signed CAS 2, CWMF P.R. 04, Supplementary Information and Cost Plan.
6. Department Stage 2 Approval (February 2021)	Stage 2 Approval with conditions and an estimated budget of €15,381,180 issued by the Department February 2021 for 51 units.
7. CAS Forms	CAS Forms 1, 2 and 3 in relation to various stages of the CAS process

Key Document 1: Original Business Proposal (CAS 1 Form)

Following initial meetings and discussions during 2017 between Laois County Council and Sophia Housing Association, the business proposal was formally submitted by the AHB in March 2018 for the redevelopment of large urban campus at Presentation Convent Lands Portlaoise. The proposal was to provide 47 Housing Units with accommodation for 22 homeless, 15 older persons and 10 families from the Laois County Council social housing waiting list.

The funding application was comprised of the following sections:

- General Details
- An outline of the project
- Housing needs to be met
- Site Information
- Project Management Arrangements
- Overall Cost Estimates
- Sustainable Community Proofing
- Authorisation of the Approved Body

The funding application contained most of the overall required general information for the scheme.

Key Document 2: Stage 1 Application by LCC to the Department (CAS 2 Form)

Laois County Council carried up a follow-up assessment of the funding application submitted by Sophia housing Association and submitted same to the DHLGH for assessment. This document included details of the following:

- Housing Need
- Floor Area Guidelines
- Site Suitability
- Alternative Options
- Number & Type of Dwellings
- Sustainable Community Proofing
- Site Constraints & Site Abnormalities
- Previous Planning Permissions
- Programme and timeline of delivery
- Project management and delivery
- Outline Design Drawings

The proposal submitted to the DHLGH by the Council contained the overall general information required for an assessment of the scheme along with a feasibility study and completed CAS 2 form.

Key Document 3: Stage 1 DHLGH Approval (in Principle) Letter dated 11/07/2018

An Approval in Principle letter issued from the DHLGH on 11th July 2018 with an estimated budget of €10,059,191 and for the delivery of 47 units. The letter affirms the project had been approved for the Council and set out the terms and conditions of the approval with ten conditions to be clarified relating to:

- Design Brief
- Units
- Need Assessment
- Development
- Design Team Framework
- LA recommendation
- Local Area Plan
- Detailed Cost Plan
- Site Status
- AHB

Key Document 4: Part VIII Approval

Planning report generated by Senior Executive Planner and Director of Service. Signed by Chief Executive and proposed to members for consideration at February Council meeting.

Subsequent grant of Part VIII Approval of the *Local Government (Planning & Development) Regs, 2001* by members at Council meeting 24/02/2020.

Key Document 5: Stage 2 Application by LCC to the Department (CAS 2 Form)

Following Planning approval, the Stage 2 application was prepared and submitted to DHLGH in September 2020. This included:

- Signed CAS 2 form incorporating the change in the number of units
- Signed CWMF P.R. 04 showing all in cost details
- LA letter of support
- Detailed Cost Plan.
- Unit specifics
- Estimated Programme of Delivery

Key Document 6: Stage 2 DHLGH Approval Letter dated February 2021

Stage 2 approval letter issued from the DHLGH February 2021 with an estimated budget of €15,381,180 with delivery of 51 units. This letter also acknowledged the complexities of this project, requested a review of costs where they were high, a breakdown of public realm funding and that it would proceed to Pre-Tender Stage 3 proposal as soon as possible.

Key Document 7: CAS Forms 1, 2 and 3

The below forms must be submitted to the Department at different stages in the CAS process in respect of this project. It was found that the forms were completed and on file in respect of this scheme.

Form CAS 1 – Application by Approved Housing Body for loan under the terms of the Capital Assistance Scheme (CAS)

Form CAS 2 - Application to the Minister for the Housing, Local Government and Heritage for approval of grant under *Section 6 of the Housing (Miscellaneous Provisions) Act, 1992, and Section 15 of the Housing act, 1988.*

Form CAS 3 - Application to the Minister for the Environment, Community and Local Government for payment of grant or instalment of grant under *Section 15 of the Housing Act, 1988.*

Section B - Step 4: Data Audit

The following section details the data availability audit that was carried out for the Sophia Housing Association Presentation Convent & Lands CAS Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Appraisal and Support	Strategic Assessment	Available from Files
DHLGH Approvals	Measure compliance & conditions	Available from Files
Overall Level of Project Expenditure	Measure Programme Inputs	Available from Files
Break-down of costs	For comparison purposes with other/future schemes	Available from file and Agresso Financial System for expenditure to date
Average cost of each Housing Unit to be provided	For comparison purposes with other/future schemes	Available from files
No. of housing applicants accommodated	Reduce Council Housing Waiting List	Available from files

Data Availability and Proposed Next Steps

Most of the appropriate data for the future evaluation of the project/programme is already available on file. A full break-down of the costs, expenditures and recoupments for the scheme will be available on file, from the financial system and from spreadsheets to be maintained by the Administrative Officer, Housing when the construction phase begins.

A full post-project review will need to be carried out when the project is constructed and occupied as per the project proposal. The post – project review should detail the total number of households and individuals housed as a result of this project and the corresponding reduction in the Council’s Housing Waiting List.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Sophia Housing Association, Presentation Convent & Lands CAS Scheme based on the findings from the previous sections of this report.

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

This in-depth check indicates that the project is in satisfactory compliance with the standards set out in the Public Spending Code. The statutory provisions for the Capital Assistance Scheme are set down in Section 6 of the Housing (Miscellaneous Provisions) Act, 1992 along with Section 15 of the Housing Act, 1988. There is a process and procedure for operating the Capital Assistance Scheme and this was evident on file in the course of this in-depth check. The Council is obliged to receive approvals from the Department of the Housing, Local Government & Heritage in respect of the overall scheme (Approval in Principle) and in respect of each stage and CMWF as the scheme progresses to construction. There was a range of documentation that had to be submitted to date to obtain Stage 1 & 2 approvals as follows:

- Original Application for funding including an overall cost estimate from Sophia Housing Association and Form CAS 1
- An assessment of this application by the Council and Form CAS 2
- CMWF Forms for each construction milestone before final approval
- The Council has to submit Form CAS 3 along with relevant backup in respect of any recoupments

This process ensures that the Scheme is evaluated by both the Council and the Department at each milestone.

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

To date, there is sufficient data and information on file to ensure that the project can be subjected to a full evaluation at a later date. There is a clear audit trail on file from inception to current position and any recoupments from the Department. The scheme has the benefit of having clear outcomes and benefits established from an early stage, i.e. 51 No. households will be housed when the scheme is completed. This makes the process of evaluation easier than where the outcomes are less certain.

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

The terms and conditions of the Capital Assistance Scheme involves a three-way process between an Approved Housing Body, the Local Authority and the Department of Housing, Local Government and Heritage.

The one aspect of the project that requires further attention relates to the timeline of delivery. Initial timeline proposed delivery of this project in March 2021 and the current timeline for delivery is estimated to be September 2023.

It is important that the project is completed at the earliest possible date to ensure that the benefits of the scheme are maximised. Management have explained that a number of issues have arisen that have contributed to unexpected delays on this large complex project. Namely the fact that there are old and listed buildings on site where bats and greater than expected asbestos have been found. This resulted in further necessary surveys and works to be carried out. The global pandemic has also resulted in delays to this project but with recent easing of Level 5 restrictions for construction sites, works have been able to resume and it is hoped that this project will proceed to construction by the end of this year.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Presentation Convent & Lands, Sophia Housing Association Capital Assistance Scheme:

Summary of In-Depth Check

Based on the examination of files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities under the Capital Assistance Scheme with regard to this Sophia Housing Association Project. The Council has followed the required process and procedures, along with ensuring that DHLGH approval is in place for each step of the process. There is a clear audit trail on file including the range of documentation required for any payments made to Sophia Housing Association and recoupments obtained from the Department.

The main objective of this project is the construction and redevelopment by Sophia Housing Association of 51 No. Housing Units to provide high quality accommodation for households at risk of homelessness and older persons on the social housing waiting list. It also has an important function of redeveloping a key central location in the middle of Portlaoise town. This will be achieved with the help of UDRF funding and an allocation of €1,225,000 for publicly accessible works including the Urban Garden, Walkway to the River Triogue and works to the Hapenny School.

When the project is completed this will have the effect of reducing the Council's Housing Waiting List as well as providing valuable public realm amenities in the heart of Portlaoise town. To date the Council has engaged extensively. Laois County Council and Sophia Housing Association are working closely together to progress and complete all the necessary works in order that this project can progress to Stage 3 and 4 as soon as is practicable.

This will facilitate the Council in achieving its goals on this project acknowledging that when construction is completed an overall post-project review will need to be carried out to ensure full compliance with the Public Spending Code.

11. APPENDIX E – In Depth Check No. 3

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	B02 - NS Road Maintenance and Improvement re HD28 National Secondary Road Improvement Works
Detail	Laois County Council contract suppliers to carry out National Secondary Road Improvement Works at sites identified and funded by Transport Infrastructure Ireland.
Responsible Body	Laois County Council
Current Status	Expenditure Being Incurred
Start Date	1 st Jan 2020
End Date	31 st Dec 2020
Overall Cost	€2,334,666

Project Description

Introduction

Laois County Council has 100Km of National Secondary Roads N77, N78 & N80. Transport Infrastructure Ireland (TII) is responsible for managing and funding National works on the Primary and National Secondary Roads. The TII's primary function is to provide an integrated approach to the future development and operation of the national roads network and light rail infrastructure throughout Ireland.

TII submit a list of recommendations to Laois County Council to carry out relevant road improvement works on the identified National Secondary road sites. These include Safety Improvements, Pavement improvements, Routine Maintenance and Skid Resistance Improvement works. It is a maintenance programme referred to as 'HD28' for the National Secondary Roads.

Background

HD28 Management of Skid Resistance

Transport Infrastructure Ireland (formerly NRA) Skid Resistance policy HD28/11 was published in 2011. The Standard describes how the provision of appropriate levels of skid resistance for national roads will be managed. It details how measurements of skid resistance are made and interpreted. The underlying philosophy is to equalise the risk to the road user across the entire road network. As a consequence, higher frictional resistance is required at sites with a higher risk of vehicle/pedestrian interaction, e.g. traffic lights, approaches to junctions etc. This policy is a proactive approach to the management of the network and assists TII in managing the operational demands prior to the risk becoming unacceptably high.

In keeping with the principles of good asset management, resultant from the annual survey's locations at or below investigatory level are grouped into contiguous or "stretched" locations for treatment purposes. Typically, most of the site locations identified are short in length, (c. 100M), whereas the contiguous location might be up to 500m to reflect optimal long-term efficiencies. TII send Laois County Council a list of works annually for completion under the HD28 programme.

NS Road Improvement Works completed during 2020

Works relating to both 2019 and 2020 notified sites were carried out during 2020. The original list of 2019 sites for improvement works was given to Laois County Council by TII in February 2019. But due to a number of factors, these works could not be procured and completed until early 2020. Discussions with TII in August 2019 authorised the carryover of these sites and completion of the 2019 sites during 2020.

HD28 Pavement Resurfacing Works

The HD28 Pavement Resurfacing Works Contract 2019 & 2020 includes for resurfacing work at various locations along the N77, N78 and N80. It required the execution and completion of the following:

- Site clearance works.
- Planing off existing surface course material.
- Further planing as required to repair defects in binder course material at specific locations etc.
- Provision of bond coat prior to resurfacing.
- Replacement of binder course at specific locations.
- Replacement of surface course.
- Provision of road markings and road studs.
- Raising the level of existing gully covers, manholes and frames.
- Replacement of kerbing and footpaths at specific locations.
- Traffic management for the duration of the works.
- Disposal of waste materials in accordance with correct procedures.
- Fulfilling the role of PSCS.

The following Tables provides details of road improvement works that were procured and carried out during 2020 by Laois County Council:

HD28 2019 Site Resurfacing Works-13 Sites

HD28 Site Number	Primary Treatment	Location
N77_M_2018_032	Resurface	Pavement Details – N77 Abbeyleix
N77_M_2018_043	Resurface	Pavement Details – N77 Meelick
N78_M_2018_023	Resurface	Pavement Details – N80 Rushes
N78_U_2018_005	Resurface	Pavement Details – N78 Newtown Cross
N80_M_2018_010	Resurface	Pavement Details – N80 Moneyquid
N80_M_2018_013	Resurface	Pavement Details – N80 Laught or Common
N80_M_2018_030	Resurface	Pavement Details – N80 Oughaval
N80_M_2018_036	Resurface	Pavement Details – N80 Tullomoy
N80_M_2018_049	Resurface	Pavement Details – N80 Arles
N80_M_2018_059	Resurface	Pavement Details – N80 Graiguecullen
N80_U_2018_007	Resurface	Pavement Details – N80 Fairgreen Portlaoise
N80_U_2018_015	Resurface	Pavement Details – N80 Ballickmoyler

HD28 2020 Site Resurfacing Works-6 Sites

HD28 Site Number	Primary Treatment	Location
N77_U_2019_008	Resurface	Pavement Details – N77 Main St, Abbeyleix
N78_U_2019_006 & 007	Resurface	Pavement Details – N78 Main St Ballylynan
N80_U_2019_008	Resurface	Pavement Details – N80 JFL Avenue, Portlaoise
N77_M_2019_015	Resurface	Pavement Details – N77 Coolcorberry, Durrus
N77_M_2019_026	Resurface	Pavement Details – N77 Colt, Portlaoise
N80_M_2019_018 & 019	Resurface	Pavement Details – N80 Graigue, Mountmellick

The following Table provides details of HD28 Mechanical Abrasion works that were procured and carried out during 2020 by Laois County Council:

HD 28 2020 Mechanical abrasion Sites-3 Sites

HD28 Site Number	Primary Treatment	Location
N77_M_2019_013	Mechanical abrasion	N77 Attanagh
N77_M_2019_014	Mechanical abrasion	Thomastown Demense, Durrus
N77_M_2019_022 & 023	Mechanical abrasion	Tonduff, Abbeyleix

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, LCC Internal Audit Unit has completed a Programme Logic Model (PLM) for the B02- HD28 National Secondary Road Improvement Works. 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
Safety Improvements, Pavement Improvements, Routine Maintenance and Skid Resistance Improvement works as required under the annual HD28 programme.	Budget expenditure for 2020 of €2.33mil	Provision of list by TII of selected sites. Replace pavement or improve skid resistance by mechanical abrasion and/or necessary works at selected sites	Improvement works to 22 selected sites on national secondary roads in Laois.	An improved level of service and safety for road users and local communities where works have been carried out. Ensure value for money is obtained by competitive tendering.

Description of Programme Logic Model

Objectives: The objectives of the programme are to provide Safety Improvements, Pavement improvements, Routine Maintenance and Skid Resistance Improvement works to those selected sites by Transport Infrastructure Ireland to National Secondary Roads N77, N78 & N80 within Co Laois.

Inputs: Budgeted expenditure of €2.33 million for 2020


Activities: The Council must properly procure the contractors to carry out the site works within procurement guidelines. The Council must also recoup this expenditure on these Road Improvement Works from Transport Infrastructure Ireland.

Outputs: 22 sites on the National Secondary Roads N77, N78 & N80 were maintained across the County in 2020.

Outcomes: An improved level of service and safety for road users and local communities where works have been carried out. Value for money is obtained by competitive tendering.

Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the National Secondary Road Improvement Works carried out in 2020 from inception to conclusion in terms of major project/programme milestones



	HD28 Pavement Resurfacing Works 2019
February 2019	Notification from TII of sites under the HD28 2019 programme
August 2019	Consultation with TII and delays to part of the HD28 works notified. Carry over of 2019 sites acknowledged and to be completed in 2020
March 2020	Tender for the HD28 Pavement Resurfacing Works 2019 advertised on E-Tenders. E-Tenders reference: RFT 167217.
April 2020	Tender assessment report issued which compared the tenders on the basis of MEAT and recommending successful tender
May 2020	Email from TII with approval to award contract
June 2020	C.E. Order 34/2020 appointing Roadstone Ltd as successful tenderer and PSCS for the HD28 Pavement Resurfacing Works 2019 for €1,179,032.19 (ex VAT).
July-Nov 2020	Works began 06/07/2020 and completed 16/11/2020
	HD28 Pavement Resurfacing Works 2020
February 2020	Notification from TII of sites under the HD28 2020 programme
May-Sept 2020	Topographical Surveys RFT issued May 2020. Awarded to and carried out by Datum Monitoring Ltd (CE 42/2020).
September 2020	Tender for the HD28 Pavement Resurfacing Works 2020 advertised on E-Tenders. E-Tenders reference: RFT 175977.
September 2020	

	Tender assessment report issued which compared the tenders on the basis of MEAT and recommending successful tender
September 2020	Email from TII with approval to award contract
October 2020	C.E. Order 84/2020 appointing Kilsaran Road Surfacing & Contracting as successful tenderer and PSCS for the HD28 Pavement Resurfacing Works 2020 for €799,575.79 (ex VAT).
Oct-Nov 2020	Works began 27/10/2020 and completed 19/11/2020
	<u>HD28 Mechanical abrasion Works 2020</u>
February 2020	Notification from TII of Mechanical Abrasion sites under the HD28 2020 programme
March 2020	Tender documentation preparation
April 2020	Request for tenders sent to three companies via email on 23/04/2020
May 2020	Closing date for receipt of tenders 12/05/2020. Two tenders received. Opening of tenders 20/05/2020.
June 2020	Tender assessment report prepared which compared the tenders on the basis of MEAT and recommending successful tender
July 2020	C.E. Order 57/2020 appointing Tracblast Ltd as successful tenderer and PSCS for the HD28 Mechanical Abrasion Works 2020 for €60,940.80 (ex VAT).
July-August 2020	Works began 14/07/2020 and completed 20/08/2020

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the HD28 National Secondary Road Improvement Works.

Project/Programme Key Documents	
Title	Details
HD28 Pavement Resurfacing Works 2019	
1. E-Tender issued to ten qualifying candidates for HD28 Pavement Resurfacing Works 2019	E-Tenders reference: RFT 167217. Tender advertised on E-Tenders 12/03/2020. Closing date extended to 27/03/2020. Four responses.
2. Tender assessment summary which compared the tenders on the basis of MEAT and recommending successful tenderer	Tender assessment prepared by Laois County Council recommending successful tenderer, Roadstone Ltd.
3. C.E. Order 34/2020 approving the appointment of successful tenderer and PSCS.	C.E. Order 34/2020 appointing Roadstone Ltd as successful tenderer and PSCS for the HD28 Pavement Resurfacing Works 2019 for €1,179,032.19 (ex VAT). Letter of Acceptance signed 26/06/2020.
HD28 Pavement Resurfacing Works 2020	
4. E-Tender issued to ten qualifying candidates for HD28 Pavement Resurfacing Works 2020	E-Tenders reference: RFT 175977. Tender advertised on E-Tenders 09/09/2020. Closing date 18/09/2020. Four responses.
5. Tender assessment summary which compared the tenders on the basis of MEAT and recommending successful tenderer	Tender assessment prepared by Laois County Council recommending successful tenderer
6. C.E. Order 84/2020 approving the appointment of successful tenderer and PSCS	C.E. Order 84/2020 appointing Kilsaran as successful tenderer and PSCS for the HD28 Pavement Resurfacing Works 2020 for €799,575.79 (ex VAT).

<u>HD28 Mechanical abrasion Works 2020</u>	
7. RFT issued via email to three companies 23/04/2020	Closing date for receipt of tenders 12/05/2020. Opening of tenders 20/05/2020. Two tenders received.
8. Memo detailing tender assessment summary which advised the award criterion was based on lowest price and recommending successful tenderer	Tender assessment prepared by Laois County Council recommending successful tenderer
9. C.E. Order 57/2020 approving the appointment of successful tenderer and PSCS	C.E. Order 57/2020 appointing Tracblast Ltd as successful tenderer and PSCS for the HD28 Mechanical Abrasion Works 2020 for €60,940.80 (ex VAT).

Key Document 1: E-Tender for HD28 Pavement Resurfacing Works 2019

E-tenders was used to procure a contractor to carry out Road Improvement works on the selected sites for the HD28 Pavement Resurfacing Works 2019. The original list of 2019 sites for improvement works was given by TII to Laois County Council in February 2019. But due to a number of factors, these works could not be procured until early 2020. Discussions with TII August 2019 agreed carry over of sites and completion during 2020.

The procurement process was based on the Kildare Framework Agreement for Pavement and Minor Works for National, Regional and Local Roads which remained active and valid for use until the 20th of October 2020. Tender documents were issued to ten qualifying candidates on the 12th of March 2020 through the E-Tenders portal. Reference number RFT 167217. The competition was run under a Multi-Supplier Framework Agreement. The close of Tenders was originally set for 23rd of March however following a request, and given the pandemic timing, it was extended to 27th March 2020. The tenders were opened on e-tenders using the tender box on the 30th of March 2020. Four of the ten framework contractors submitted a response.

Key Document 2: Tender Assessment

A tender assessment summary was prepared in April 2020 by the Executive Engineer & A/Senior Executive Engineer. This compared the four tenders received on the basis of price & recommended a successful tender. The lowest tenderer for the HD28 Pavement Resurfacing Works 2019 was Roadstone Ltd at €1,179,032.19 (ex VAT). The differences in cost relative to the lowest tenderer ranged between 2% and 15%. The tender assessment document set out all of the required details, with reference to framework rates and recommended the best available option open to the Council. The assessment contained all the required and necessary information to progress the contract award.

Key Document 3: Appointment of Successful Tendered

Chief Executive Order 34/2020 was signed off by management in June 2020. It authorised the appointment of the successful tenderer Roadstone Ltd as PSCS (Project Supervisor Construction Stage) and the issuing of the Letter of Acceptance in June 2020. The Letter of Acceptance referenced details of the contract as follows:

- Letter of Acceptance
- Agreement
- Conditions of Public Works Contract for Minor Building and Civil Engineering Works designed by Employer
- The Tender and Schedule appended to the Letter of Acceptance.

The Contract is a standard Public Works Contract agreement that covers the required aspects for the provision of the HD28 Pavement Resurfacing Works 2019.

Key Document 4: E-Tender for HD28 Pavement Resurfacing Works 2020

E-tenders was used to procure a contractor to carry out Road Improvement works on the selected sites for the HD28 Pavement Resurfacing Works 2020. The list of 2020 sites for improvement works was sent by TII to Laois County Council in February 2020.

The procurement process was based on the Kildare Framework Agreement for Pavement and Minor Works for National, Regional and Local Roads which remained active and valid for use until the 20th of October 2020. Tender documents were issued to ten qualifying candidates on the 9th of September 2020 through the E-Tenders portal. Reference number RFT 175977. The competition was run under a Multi-Supplier Framework Agreement. The close of Tenders was the 18th September 2020. The tenders were opened on e-tenders using the tender box on the 21st September 2020. Four of the ten framework contractors submitted a response.

Key Document 5: Tender Assessment

A tender assessment summary was prepared in September 2020 by the Executive Engineer & A/Senior Executive Engineer. This compared the four tenders received on the basis of price & recommended a successful tender. The lowest tenderer for the HD28 Pavement Resurfacing Works 2020 was Kilsaran Road Surfacing & Contracting at €799,575.79 (ex VAT). The differences in cost relative to the lowest tenderer ranged between 21% and 60%. The tender assessment document set out all of the required details, with reference to framework rates and recommended the best available option open to the Council. The assessment contained the required and necessary information to progress the contract award.

Key Document 6: Appointment of Successful Tenderer

Chief Executive Order 84/2020 was signed off by management in October 2020. This authorised the appointment of the successful tenderer Kilsaran Road Surfacing & Contracting as PSCS (Project Supervisor Construction Stage) and the issuing of the Letter of Acceptance in October 2020. The Letter of Acceptance referenced details of the contract as follows:

- Letter of Acceptance
- Agreement
- Conditions of Public Works Contract for Minor Building and Civil Engineering Works designed by Employer
- The Tender and Schedule appended to the Letter of Acceptance.

The Contract is a standard Public Works Contract agreement that covers the required aspects for the provision of the HD28 Pavement Resurfacing Works 2020.

Key Document 7: RFT re HD28 Mechanical Abrasion Works 2020

The list of 2020 sites for HD28 Mechanical Abrasion Works 2020 was sent by TII to Laois County Council in February 2020. There were three sites recommended and the combined length of works was 3.086km.

Three companies were emailed and invited to tender to carry out the works at the specified sites. The invite to tender was sent by A/Executive Technician via email 23rd April 2020. The closing date for receipt of tenders was 12th of May 2020. The opening of tenders was the 20th May 2020. Two of the three companies contacted submitted a tender. The third company replied to advise they were not tendering.

Key Document 8: Tender Assessment

A tender assessment memo was prepared in June 2020 by the A/Executive Technician and signed off by the A/Senior Executive Engineer and the Director of Services. This compared the two tenders received on the basis of price & recommended a successful tender. The lowest tenderer for the HD28 Mechanical Abrasion Works 2020 was Tracblast Ltd at €60,940.80 (ex VAT). The difference in cost relative to the lowest tenderer was 11%. The memo set out the tender details and recommended the best available option open to the Council.

It is noted that all public works procurements over €50,000 should be publicly advertised on eTenders or off an existing verified framework. The procurement officer raised this query with roads at the time also. However, the roads department explained that the initial cost of these specialist works was estimated to be below the €50,000 and urgent in nature due to road safety concerns and why three quotes were sought. This was the reason given for the use of requesting quotations from specialist contractors instead of using e-Tenders on this occasion.

Key Document 9: Appointment of Successful Tendered

Chief Executive Order 57/2020 was signed off by management in July 2020. It authorised the appointment of the successful tenderer Tracblast Ltd as PSCS (Project Supervisor Construction Stage) and the issuing of the Letter of Acceptance in July 2020. The Letter of Acceptance referenced details of the contract as follows:

- Short Public Works Contract
- Copy of the Form of Tender with the Tender Accepted and Schedule
- The documents listed in the Schedule.
- Written acceptance of the conditions.

The Contract is a standard Public Works Contract agreement that covers the required aspects for the provision of the HD28 Mechanical Abrasion Works 2020.

Section B - Step 4: Data Audit

The following section details the data availability audit that was carried out for the National Secondary Road Improvement Works. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Overall level of expenditure incurred in 2020	Measure expenditure in line with available documentation and recoupment of funds	Available from the Agresso Financial Management System
Annual HD28 work programme	Identify number and location of sites maintained	Available from HD28 documentation and files
Review of tender assessments	Assess the value for money being achieved	Available from E-Tenders, Supply.Gov and relevant roads files/documentation

The data requirements listed above are available from the Agresso Financial Management System, E-Tenders, Supply.Gov and relevant roads files as required.

This information can be used to monitor annual expenditure and to budget for future costs each year.

This information can also help evaluate the performance of the maintenance contractors and the cost of works undertaken, and this in turn can inform the procurement process for new contracts.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the HD28 National Secondary Road Improvement Works based on the findings from the previous sections of this report.

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

This in-depth check indicates that the project is in satisfactory compliance with the standards set out in the Public Spending Code. Laois County Council has a responsibility to carry out these HD28 road improvement works on National Secondary road sites selected by TII each year. The main components of providing this service is the procurement of contractors to carry out the various improvement works on behalf of Laois County Council. The use of e-Tenders for the majority of this programme means that they have been procured in line with the public spending code and the current contracts in place represent the best value available at the time of the awarding of the contracts. There is ongoing monitoring of expenditure and the budget for these HD28 works is informed by the number of sites identified by and recouped from TII.

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

The necessary data and information are available from Agresso Financial Management System, E-Tenders, Supply.Gov and relevant department files as required. This information can inform future decision-making regarding procurement and the budget required each year. This information can also help evaluate the performance of the contractors in terms of timeline and delivery of service, and this in turn can inform the procurement process for new contracts i.e. any additional requirements to factor in when procuring similar contracts in the future.

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

This in-depth check indicates that the Council is in satisfactory compliance with its obligations under the Public Spending Code in respect of HD28 NS Road Improvement works. The Kildare Framework Agreement for Pavement and Minor Works for National, Regional and Local Roads was used for the procurement of resurfacing works. It is noted this framework expired 20th of October 2020. A new procurement framework will need to be used for works this year or Laois to run their own e-Tenders competition to procure the works.

There are oversight arrangements in place between roads engineer and technical staff overseeing the works on the ground, and other Senior Engineering Staff. There are regular

meetings held between TII and Laois County Council such that any issues can be addressed or discussed at an early stage.

It is recommended:

- that adequate consideration, resources and planning is given to the HD28 road improvement works each year so that it enables these important road safety works to be carried out in the year they are recommended.
- that the Roads Department ensure all procurement within specified thresholds for works, regardless of specialisation, is carried out using either e-Tenders or Supply.Gov frameworks. Assurances have been given by roads management in this regard.
- the Roads Department streamline their filing system to ensure that all documentation, including emails, relating to a particular project are saved down and located together on the roads network drive. This will ensure full audit trail and easily accessible information when needed at a later date.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the HD28 National Secondary Road Improvement Works

Summary of In-Depth Check

There is significant expenditure incurred under B02 and specifically within the HD28 National Secondary Road Improvement Works on an annual basis. The objective of this in-depth review is to ascertain if the works completed in 2020 were properly procured and thus represent the best value for money available to the Council. It is essential that such contracts for these works adhere to procurement standards to ensure good governance, oversight and adherence to the Public Spend Code.

Based on the examination of the files and the availability of documentation as set out earlier in this report, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities for the provision of its HD28 road improvement works on national secondary sites.

The Council has followed the processes and procedures and ensured that TII approval is in place before awarding each tender. The main objective of the HD28 programme is to provide Safety Improvements, Pavement improvements, Routine Maintenance and Skid Resistance Improvement works on sites indicated by TII and these have been met.

Public Spending Code

Quality Assurance Report for 2020

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation Opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion:	The controls are being consistently applied
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
	Testing Opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of non-compliance puts the system objectives at risk.
UNACCEPTABLE	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.