



Quality Assurance Report 2021

Issued by

LAOIS COUNTY COUNCIL

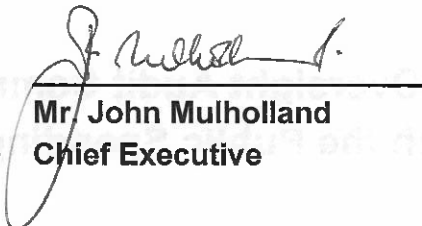
**Submitted to the National Oversight Audit Commission
(NOAC) in compliance with the Public Spending Code**

MAY 2022

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: 3rd May 2022

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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 2021 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 any procurement 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 2021, 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 being considered	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 2021. The total projected lifetime value of the 41 capital projects listed is €122.65m. The six areas where projects were being considered for investment are in the Housing Directorate, with 26 projects valued at €89.65m, the Roads Directorate with 3 projects valued at €8.72, the Economic Development Directorate with 5 projects at €6.12m, the Emergency Services Directorate with 2 project at €3m, the Community Directorate with 3 projects at 3.56m and the Agriculture, Education, Health & Welfare with 2 project valued at 11.6m.

Some of these projects are listed in the Capital Indicative Programme 2021 – 2023 adopted by the Members of Laois County Council on 14th December 2020. The housing element forms part of the Rebuilding Ireland Action Plan for Housing & Homelessness. There was an expansion of >€500,000 in the existing current expenditure across 7 divisions; A01 Maintenance/Improvement of LA Housing units, A07 Ras & Leasing, A09 Housing Grants, B04 Maintenance/Improvement to Local Roads, B07 Road Safety Eng Improvements, D06 Community & Enterprise Function, D09 Economic Development & Promotion and Heritage & Conservation Services totaling €11.80m. Total Capital Expenditure Amount in Reference Year 2021 amounted to €1.30m.

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 2021. Please note that as of the date of this report the 2021 expenditure is unaudited. In total there are 67 projects in this category. The total value of all these items of expenditure is €203.37m of which €130.14m relates to capital projected lifetime expenditure with the balance being revenue expenditure. The revenue expenditure, which totals €73.23m, 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 2021 amounted to €22.35m with Cumulative Expenditure for both Capital and Revenue to end of 2021 valued at €129.02m.

Full details of this expenditure are included in the Annual Financial Statement for 2021 which was approved by the Members of Laois County Council at their meeting of 28th March 2022.

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 2021. There are 8 capital projects in the Housing Directorate, and 3 in the Road Transportation & Safety Directorate totaling €30.56m as final outturn expenditure completed. Capital Expenditure Amount in Reference Year 2021 amounted to €4.20m.

3. Published Summary of Procurements over €10m

The Quality Assurance process requires Laois County Council to publish any procurement in progress, in excess of €10M on our website. Laois County Council had no single procurement in progress, in excess of €10M during 2021. 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 2021. This checklist deals with expenditure in excess of €500K incurred during 2021 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 %
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
2021	368.38	283.35	85.03	18.50	6.53	0.85	1.00
Total over 3 years	942.42	702.33	240.09	46.05	18.81	3.18	3.62

The above figures show that Laois County Council has achieved the three-year average of 15% for Capital Projects (18.81%) and 3% for Revenue Projects (3.62%).

Projects/programmes that were selected for in-depth review in respect of 2021 are as follows:

5.1 Capital:

▪ J17 National Enterprise Park, Togher, Portlaoise	€10,000,000
▪ N80 Maidenhead Realignment Scheme	€ 8,500,000
Total	€18,500,000

5.2 Revenue:

▪ Landfill Operation, Maintenance & Aftercare	€ 854,236
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Full copy of the in-depth check can be found at Appendix C

5.3 Summary of In-Depth Checks

5.3.1 J17 National Enterprise Park, Togher, Portlaoise

J17 emanated originally from The National Spatial Strategy 2002-2020 where it identified “Portlaoise as having strong national development potential as a transport hub and distribution center or inland port given its location on several national road and rail routes”.

Laois County Council amended its Development Plan 2017 – 2023 to support this National Spatial Strategy’s objective. The Council then decided to purchase 79.3 acres of lands at Togher, Portlaoise to develop an Enterprise Park for inward investment and job creation. A Master Plan was prepared and was included in the Portlaoise Local Area Plan 2018 -2024. The Plan aims to achieve the following goals and objectives,

- To secure the town’s role as the regional location for economic growth in the Midlands Area;
- To contribute to the prosperity of Portlaoise by facilitating the provision of adequate land for enterprise, including sites at suitable locations for industrial, enterprise, commercial and where appropriate small business uses having regard to spatial planning, infrastructural, environmental and transportation requirements and compatibility with adjoining land uses;
- To maximise the beneficial return of public investment in the National road network by protecting the safety, carrying capacity and efficiency of such routes;
- To support and protect the existing economic base and seek to diversify the economy through inward investments at key growth areas within the town and the environs; Introduction Togher Area Masterplan 2018
- To support the provision of complementary facilities and land uses to support the sustainable development potential of the Togher Area;
- To promote developments of high-quality that incorporates a sensitive approach to design while protecting and enhancing the surroundings;
- To ensure that the area is developed in an orderly and sustainable manner;
- To promote energy efficient and sustainable development patterns, land uses and buildings that incorporate LEED standards;
- To facilitate potential synergies in terms of energy, materials and logistics between the present and future uses in the area with a long-term aspiration to become an Eco Enterprise Park;
- To seek an integrated transport approach linked to land use objectives which encourages a reduction in the need for travel, tackling traffic congestion and promoting public transport, cycling, walking as alternative means of travel to the use of car;
- To provide for and promote multi-modal transportation for the delivery of goods, services and overall access to the area;
- To provide a positive gateway into the National Enterprise Park and Portlaoise. Finally, the Masterplan is structured to provide direction and a framework for future development patterns on each area but flexible enough to allow Laois County Council to respond to market conditions and developer interest

A contractor was appointed in November 2019. The works were monitored, and regular meetings were held by the Project Board and Management was informed regularly on progress. The Members confirmed funding, executed Statutory decisions and internal approvals as required and were updated by the Chief Executive in May 2021 and by the Head of Finance in February 2022 on the project.

The works were substantially completed in October 2020 with an agreed final account being settled through a combination of conciliation and local negotiations.

Phases 1-3 are substantially completed. The Final Account with the Contractor has been agreed and paid.

The Project has been progressed and monitored by the Capital Projects Office, with regular reports and updates being provided to Management and Council. While Phases 1-3 are substantially completed there are minor works to be completed by other contractors. Once these are completed the Capital Project's office will carry out a Post Project Evaluation.

This was a Laois County Council funded project under adopted J17 National Enterprise Park Masterplan Document 2018.

To date, 7 disposals of lands at J17 National Enterprise Park had been agreed in accordance with Sec. 183 of the Local Government Act 2001. Phase 4 will now proceed earlier than anticipated due to demand for more land sales.

The cost for Phase 4 was estimated in 2019. Acknowledging current market forces Phase 4 is now being appraised again by the Capital Project's office to progress the final Phase of this project in accordance with best Value for Money

Overall, the process and procedures carried out in respect of the J17 Enterprise Park is in broad compliance with the Principles of the Public Spending Code.

5.3.2 N80 Maidenhead Realignment Scheme

The N80 Maidenhead Realignment Scheme upgraded 2km of the N80 National Secondary Road. This project involved carrying out realignment for a series of bends on a section of the route at Maidenhead and Coolanowle, Co. Laois. These bends are located circa 3km south-east of Simmon's Crossroads (N78/N80 junction) and circa 1km north-west of the village of Arles. The bends are located between two sections of relatively good alignment and have been the scene of numerous collisions, some fatal, in recent years. The primary objective of carrying out a road improvement scheme at the location of the N80 at the Maidenhead to Coolanowle section was to improve the road safety performance.

The Project Appraisal Report was published in March 2016 and subsequently approved by TII to proceed. Tenders were sought and a contract was awarded in summer 2020 when works began.

The project was expected to be completed within a timescale of 72 weeks. Due to Covid restrictions works stopped on 27th March 2020 and recommenced on 18th May 2020. The works were substantially completed in December 2020 and the defect period ended December 2021.

A Steering Group was appointed to ensure that there was a systematic co-ordinated monitoring and management of the projects. The Steering Group met 8 times over the project.

The project was monitored by in-house Resident Engineers, a Project Team and the Kildare National Roads Office.

The Project Team monitored and reviewed progress on the project and there is documentary evidence of regular monitoring reports showing implementation against plans, budgets, timescales and quality. All expenditure was managed, and payments were certified by the Resident Engineers.

The initial Sanctioning contract sum for construction only was €4,898,040.48 excluding VAT. All Variations were subject to TII approval. There were 5 No. Change orders, inclusive of agreed claims. These were, as required approved by TII. The Final Account for Construction works was €5,200,000 (excluding VAT)

A detailed report, documenting the entire project was submitted to TII in May 2022.

Following approval from TII on the Final account and resolution of the Arbitration process, this project can move to Stage 7 of the Common Appraisal Framework. Kildare National Roads Office, as Project Manager, will prepare a close out report.

Overall, the process and procedures carried out in respect of the N80 Maidenhead Realignment Scheme comply with the relevant guidelines and frameworks and thus are in compliance with the Public Spending Code.

The Road was officially opened on the 11th June 2021.

5.3.3 Landfill Operation, Maintenance & Aftercare

Laois County Council owns, operates and manages a landfill facility at Kyletalesha, Clonsoughy, Kyleclonhobert, Portlaoise, Co. Laois. The landfill covers an area of 73 hectares including Civic Amenity Site, Weighbridge, Domestic Transfer Station and Active C & D Waste Cell (Cell 15)

The landfill operates under a Waste Licence (Licence Ref. No: W0026-03) issued by the Environmental Protection Agency (EPA) issued under Section 48(8)(a) of the Waste Management Acts 1996 to 2010 as amended 2016. The Licence sets out the waste categories quantities to be accepted at the facility totaling an annual tonnage of 47,100 for Laois.

The operational activities carried out at the landfill are:

- The acceptance and landfilling of construction and demolition (C&D) waste and inert soil and stone material in Cell 15.
- The acceptance of household municipal (black bag) waste, household bulky goods, domestic green garden waste and timber in containers/skips which is transferred off-site for disposal/recovery to authorised licensed facilities. This acceptance area of the landfill is called the Portlaoise Tipping Head/Transfer Station.
- The on-going monitoring and reporting to the EPA of landfill gas, surface water and groundwater in accordance with the Waste Licence for the facility. This monitoring is part of the Council's landfill aftercare responsibilities.
- The on-site collection and transport off-site of landfill leachate for treatment. The landfill leachate is transported to the Timahoe Road wastewater treatment plant for disposal. This landfill collection and disposal is part of the Council's landfill aftercare responsibilities.
- Facilitating consumers to use an authorised waste collection service and provide documentary proof of how they dispose of their waste in accordance with Waste Management Regulations. It also facilitates and encourages greater segregation of waste to reduce volumes of residual waste collected.

In accordance with Waste Legislation and the Waste Licence, Laois County Council operates a key job system to record waste type and origin as required above.

A Budget for the Operation and Aftercare is approved by Council annually and the Financial Management System is used to record all income and expenditure and is used for monitoring same.

The landfill staff consists of the following full-time staff:

- Qualified Landfill Manager – Executive Technician
- Weighbridge Operator – Acting General Services Supervisor
- 3 No. Site Staff – 1 Ganger & 2 General Operatives

Administrative support is provided by 1 full-time staff. Additional support is also provided by 1 Senior Executive Engineer, 1 Assistant Engineer and on occasion by the Litter Wardens.

The Landfill is in compliance with Conditions 1.6.1 of the Waste Licence regarding hours of operation.

Laois County Council is in compliance with its Waste Licence regarding facility security, facility information on display, a facility office, a quarantine area, telemetry and security fence protecting the site.

In accordance with the Waste License Laois County Council operate a weighbridge at the facility.

This cell is the only active cell in the landfill. Under the Waste Licence, Laois County Council can accept Construction and Demolition Waste and inert soil and stone into this cell. The landfill operates a telemetry system and is aware of the Cell's capacity. Approval for this was given by the EPA in 2016 to increase the cell's capacity. This cell is an unlined cell.

In accordance with the Waste License Laois County Council monitors Landfill Gas, Leachate, Surface and Ground Water and reports to the EPA regularly.

In accordance with the Waste Licence the following are actively monitored and reported to the EPA: -

- Annual Leachate report
- Quarterly Groundwater and Surface Water Reports
- Emissions report for 2021 in compliance with Sec 40(4) of WMA 1996/2010 -This report consists of the quarterly and annual reports submitted to the EPA under the Waste Licence for Landfill Gas, Leachate, Noise, Dust & Odour.
- Annual Environmental Report 2021 -This report consists of the quarterly and annual reports submitted to the EPA under the Waste Licence for Landfill Gas, Leachate, Noise, Dust, Odour, Groundwater & Surface Water.
- Dust and Noise – Nuisance Control
- Odour control AER report

In accordance with its Waste Licence Condition 10 – Records - Laois County Council holds the waste licence and AER and all written procedures on site. It also has an EMS system.

To ensure the facility's activities do not cause environmental pollution it is required to have detailed documentation systems in place to help manage and track environmental performance. These systems are referred to as Environmental Management Systems (EMS). We review our EMS every year and set up-to-date environmental goals to continually improve our environmental performance

It is Laois County Council's responsibility as an EPA licensed facility to ensure there are systems in place to prevent incidents that have the potential to cause environmental pollution. If an incident occurs, Laois County Council is required to report it to the EPA, investigate the cause and fix the problem.

In accordance with the Waste License a Landfill and Emergency Plan written procedure is in place.

It is the opinion of Internal Audit that Laois County Council is in substantial compliance with the Public Spending Code in respect of its responsibilities for the Landfill Operation & Aftercare in 2022. The management, operation and aftercare maintenance work at the landfill is being carried out substantially in accordance with the requirements of the Waste Licence (Ref. No: W0026-03) for the facility.

6. Inadequacies Identified in QA Process

The in-depth checks for 2021 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							
A01 Maintenance/Improvement of LA Housing Units		€ 828,196.00			2022		
A07 RAS & Leasing Programme		€ 2,600,640.00			2022		
A09 Housing Grants		€ 807,230.00			2022		
Housing Acquisition Programme 2022 0115307C		€	€	€	2022	€ 7,500,000.00	
Turnkey at Bruach na Habhalinn 0115294C	4 units	€	€	€	02 2022	€ 1,000,000.00	
Turnkey Church Avenue , Stradbally 0115289C	31 units	€	€	€	04 2023	€ 7,303,069.00	Phase 2 to be delivered Q4 2023
Part V Ballickmoyler Rd Graiguecullen 0115259C	7 units	€	€	€		€ 1,316,546.00	
Part V at Bradleys Field, Dublin Road, Portlaoise 0115261C	4 units	€	€	€	Q4 2023	€ 990,000.00	
Part V at Rush Hall, Shannon Road, Mountrath 0115264C	4 units	€	€	€		€ 900,000.00	
Part V The Maltings and Roselawn 0115272C	7 units	€	€	€	Q4 2022	€ 1,516,389.00	
Part V Droughilli, Portarlinton 0115273C	3 units	€	€	€		€ 670,000.00	
6 Units at Fire Station, Stradbally 0115291C	6 units	€	€	€		€ 1,500,000.00	Appraisal Stage - No Stage Approvals
Bracklone Street, Portarlinton 0115308C	12 units	€	€	€		€ 4,100,000.00	Stage 1 to be submitted
Doonane 0115292C	12 units	€	€	€		€ 3,031,487.00	Stage 1 Approval
Construction of 1 Units at Ballydams (0115303C)	1 unit	€	€	€	Delivery 2023	€ 648,291.00	Dept Approval Single Stage
Carraig Glas, Stradbally	26 units	€	€ 2,635.98	€		€ 6,303,954.00	Stage 2 approved
Cionrooske, Portlaoise (0115269C)	11 units	€	€ 20,796.00	€		€ 2,012,130.00	Stage 1 approved
Iona, Portlaoise	7 units	€	€	€		€ 1,964,330.00	Stage 1 approved
CALF Harpurs Lane, Portlaoise - Respond 0112014C	44 units	€	€	€	Q1 2023	€ 3,958,800.00	Respond Housing
Curragh na Mona, Abbeyleix Road, Portlaoise	39 units	€	€	€	Commenting Q3 2022	€ 3,630,005.00	Respond Housing
CALF, South Dublin Road, 36 Units 0112014C	36 units	€	€	€	Q4 2023	€ 1,637,665.00	Co-Operative Housing
CALF Ballymorriss Green - Cluid 0112014C	46 units	€	€	€	Q3 2022	€ 3,265,911.00	Cluid Housing
CALF The Meadows , Mountrath Rd, Portlaoise CLUID 0112014C	49 units	€	€	€	Q4 2023	€ 4,506,566.00	Cluid Housing
CALF The Springs, Kilminchy	43 units	€	€	€		€ 2,572,766.00	Cluid Housing
Convent Lands, Portlaoise (0128043C)	51 units	€	€ 683,207.00	€		€ 15,381,180.00	Stage 3 application submitted
CALF The Maltings , CLUID	55 units	€	€	€	Q4 2022	€ 4,433,514.00	Cluid Housing
County Hotel, Portlaoise 0128050C	11 units	€	€	€	Site investigations ongoing, delays due to structure	€ 2,756,497.00	Cluid Housing
Former CBS Site	67 units	€	€	€	Q4 2022	€ 5,302,800.00	Cluid Housing
Tyrells Land 0114092C		€	€ 10,500.00	€		€ 1,450,000.00	Land purchase

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
Road Transportation & Safety							
B04 Local Road - Maintenance & Improvement		€ 1,783,195.00	€ -	€ -	2022	€ -	Increase in 2022 Budget >500K
B07 Road Safety Eng Improvement		€ 3,260,634.00	€ -	€ -	2022	€ -	Increase in 2022 Budget >500K
Traffic Management Portarlinton		€ -	€ -	€ -	No Timeline	€ 750,000.00	
Portlaoise - Market Sq, Main St & Lwr Sq (0225011C)		€ -	€ -	€ -	0	€ 5,000,000.00	25% Local
Lyster Sq Redevelopment (0225054C)		€ -	€ -	€ -	0	€ 2,966,667.00	25% Local
Development Management							
D06 Community & Enterprise Function		€ 1,111,529.00	€ -	€ -	2022	€ -	Increase in 2022 Budget >500K
D09 Economic Development & Promotion		€ 891,601.00	€ -	€ -	2022	€ -	Increase in 2022 Budget >500K
D11 Heritage & Conservation Services		€ 521,352.00	€ -	€ -	2022	€ -	Increase in 2022 Budget >500K
URDF Old Fort Outdoor Event & Performance Space	Event Space	€ -	€ -	€ -	01/2023	€ 600,000.00	25% Local
URDF Car/Bicycle Park Old CBS lands	Realm	€ -	€ -	€ -	02/2023	€ 1,491,000.00	25% Local
Portarlinton Market House (0403071C)	Upgrade Works	€ -	€ -	€ -		€ 1,216,533.00	RRDF Application
Portarlinton Regeneration 2030	Public Realm	€ -	€ -	€ -		€ 1,938,467.00	10% Local
Just Transition - Medieval Churches	Conservation	€ -	€ -	€ -	04/2023	€ 880,000.00	15% Local
Environmental Services							
Fire Station Stradbally		€ -	€ -	€ -		€ 1,500,000.00	15% Local
Fire Station Rathdowney		€ -	€ -	€ -		€ 1,500,000.00	15% Local
Recreation & Amenity							
TVRS 2021 Killleshin	Digital Hub	€ -	€ -	€ -		€ 500,000.00	
RRDF Durrow	Community Hub	€ -	€ -	€ -		€ 1,456,983.00	
RRDF Borris in Ossory Courthouse	Re-development	€ -	€ -	€ -		€ 1,600,000.00	20% Local
Agriculture, Education, Health & Welfare							
Mountmellick Flood Relief Scheme (0713002C)	Design FRS	€ -	€ 282,424.00	€ -	2025	€ 6,000,000.00	OPW Funded
Portarlinton Flood Relief Scheme (0713004)	Design FRS	€ -	€ 307,437.00	€ -	2025	€ 5,600,000.00	OPW Funded
Totals		€ 11,804,377.00	€ 1,306,999.98	€ -		€ 122,651,550.00	

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		€ 5,097,051.00			ongoing	€ 5,097,051.00		Annual Revenue Budget/Expenditure 2021
A05 Support to Housing Capital & Affordable Prog.		€ 965,640.00			ongoing	€ 965,640.00		Annual Revenue Budget/Expenditure 2021
A07 RAS Programme		€ 5,913,503.00			ongoing	€ 5,913,503.00		Annual Revenue Budget/Expenditure 2021
A08 Housing Loans		€ 1,741,392.00			ongoing	€ 1,741,392.00		Annual Revenue Budget/Expenditure 2021
A09 Housing Grants		€ 1,797,025.00			ongoing	€ 1,797,025.00		Annual Revenue Budget/Expenditure 2021
CALF Agreements 0112014C			€ 7,729,673.48			€ 7,729,673.48	€ 16,758,205.00	TAU funded scheme
Oakpark 0115056C			€ 83,109.15		Q4 2022	€ 83,109.15	€ 957,613.27	
6 Units, Shannon Street, Mountrath 0115232C	6 units		€ 734,308.34			€ 734,308.34	€ 1,507,592.00	
10 Units Pattison's Estate, Mountmellick 0115233C	10 units		€ 640,227.17		Q2 2022	€ 640,227.17	€ 2,766,444.00	On Site
10 Units at Gleann na Glaise, Ballyroan 0115238C	10 units		€ 1,036,830.63		Q3 2022	€ 1,036,830.63	€ 2,676,747.00	On Site
22 units Ballymorris Road, Portarlinton, 0115239C	22 units		€ 908,984.83			€ 908,984.83	€ 6,576,293.00	
6 units at Moore Street, Rathdowney 0115243C	6 units		€ 308,611.66		Q2 2022	€ 308,611.66	€ 1,430,072.00	On Site
Mooreville, Rathdowney 0115249C	10 units		€ 53,248.56			€ 53,248.56	€ 2,141,799.00	
Harbour Court, Mountmellick 0115250C	10 units		€ 67,695.08			€ 67,695.08	€ 1,543,064.00	
Abbeyleix Road, Iona Project 0115252C			€ 33,769.90			€ 33,769.90	€ 2,048,889.15	
Sean Dolre, Durrrow, Phase 2 0115257C	22 units		€ 2,551,770.00		Q2 2022	€ 2,551,770.00	€ 5,302,331.00	On Site
14 units at St. Kierans, Errill 0115263C	14 units		€ 131,283.02			€ 131,283.02	€ 3,853,136.00	
Construction of 22 Units at Derry Road, Durrrow 0115296C	22 units		€ 2,767.50			€ 2,767.50	€ 4,364,555.60	
House Purchases 2020 0115280C			€ 124,270.04			€ 124,270.04	€ 3,000,000.00	
Social Housing Retrofitting Programme 0115282C			€ 189,077.46			€ 189,077.46	€ 5,000,000.00	
House Purchases Programme 2021 0115285C			€ 1,879,374.66			€ 1,879,374.66	€ 5,000,000.00	
6 No. Part V units at Ard Branagh, Portlaoise 0115290C	6 units		€ 2,551.03			€ 2,551.03	€ 1,500,000.00	
Turnkey Market Square Portarlinton 0115297C	18 units		€ 227,854.15		Q2 2023	€ 227,854.15	€ 4,687,104.00	On Site
5 Turnkey units at The Orchard, Ballylinan 0115298C	5 units		€ 369.00			€ 369.00	€ 988,189.00	
Turnkey at Feather Bed Lane, Borris in Ossory 0115270C	5 units		€ 1,140,548.00		Q2 2022	€ 1,140,548.00	€ 1,075,681.00	
Retro-fitting O'Moore Place 011119C			€ 91,720.43			€ 91,720.43	€ 840,000.00	
Respond Dev, Abbeyleix Road 0128006C	39 units		€ 65,351.61			€ 65,351.61	€ 7,500,000.00	
O'Moore Place Regeneration 0113002C			€ 22,228.98			€ 22,228.98	€ 6,500,000.00	
Hepburn Court, Knockmoy, Portlaoise 0115282C	54 units		€ -			€ -	€ 177,584.48	€ 10,000,000.00
Road Transportation & Safety								
B02 - NS Road Maintenance and Improvement	Nat Secondary routes	€ 3,250,596.00	€ -	€ -	ongoing	€ 3,250,596.00	€ -	TI funded
B03 - Regional Road Maintenance and Improvement	Regional routes	€ 5,713,929.00	€ -	€ -	ongoing	€ 5,713,929.00	€ -	DTIS and TI funded
B04 - Local Roads Maintenance and Improvement	Local road network	€ 11,166,622.00	€ -	€ -	ongoing	€ 11,166,622.00	€ -	DTIS and TI funded
B05 - Public Lighting	Public Lights network	€ 1,273,469.00	€ -	€ -	ongoing	€ 1,273,469.00	€ -	
B07 - Road Safety Engineering Improvements		€ 1,478,907.00	€ -	€ -	ongoing	€ 1,478,907.00	€ -	
B10 - Support to Roads Capital Prog.		€ 604,030.00	€ -	€ -	ongoing	€ 604,030.00	€ -	

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
Portlaoise Public Realm 0224031C		€ -	€ -	€ -		€ 51,544.00	€ 4,000,000.00	25% Local funding
Portlaoise Lantways 0224032C		€ -	€ -	€ -		€ 65,298.00	€ 851,000.00	25% local funding
LED Public Lighting Upgrade 0225055C		€ -	€ -	€ -		€ 585,393.00	€ 1,500,000.00	30% Grant funding
Water Services								
C01 Operation & Maintenance of Water Supply		€ 2,452,995.00	€ -	€ -	ongoing	€ 2,452,995.00	€ -	Annual Revenue Budget/Expenditure 2021
C02 Operation & Maintenance of Waste Water Treatment		€ 1,624,131.00	€ -	€ -	ongoing	€ 1,624,131.00	€ -	Annual Revenue Budget/Expenditure 2021
Development Management								
D01 Forward Planning		€ 610,204.00	€ -	€ -	ongoing	€ 610,204.00	€ -	Annual Revenue Budget/Expenditure 2021
D02 Development Management		€ 1,191,989.00	€ -	€ -	ongoing	€ 1,191,989.00	€ -	Annual Revenue Budget/Expenditure 2021
D06 Community & Enterprise Function		€ 3,741,694.00	€ -	€ -	ongoing	€ 3,741,694.00	€ -	Annual Revenue Budget/Expenditure 2021
D09 Economic Development & Promotion		€ 3,008,472.00	€ -	€ -	ongoing	€ 3,008,472.00	€ -	Annual Revenue Budget/Expenditure 2021
D11 Heritage & Conservation Services		€ 648,055.00	€ -	€ -	ongoing	€ 648,055.00	€ -	Annual Revenue Budget/Expenditure 2021
J17 NIEP Toghier Enterprise Lands 0422017C	Roads/services infrastructure	€ -	€ -	€ 1,485,288.00	Q4 2024	€ 7,175,480.00	€ 10,000,000.00	100% Local Authority funded
The Cube Centre of Excellence 0422018C		€ -	€ -	€ 763,214.00		€ 805,588.00	€ 2,562,000.00	20% Local Funding
URDF Scoil Mhuire 0435082C	Energy upgrade and refurbishment	€ -	€ 4,050.38	€ -	Q4 2022	€ 42,291.00	€ 1,100,000.00	25% Local Funding
URDF Public Realm Church Avenue/Railway Street/Tower Hill 0435083	URDF Fort Protector Phase 2	€ -	€ 276,260.38	€ -	Q2 2022	€ 277,640.00	€ 680,000.00	25% Local Funding
URDF Low E Lighting 0435079C	Portlaoise Low Carbon Town	€ -	€ 338,655.81	€ -	Q3 2022	€ 1,007,432.00	€ 1,329,230.00	25% Local Funding
URDF Triogue Way 0435076C	Portlaoise Low Carbon Town	€ -	€ 92,580.00	€ -	Q3 2023	€ 104,999.00	€ 1,000,000.00	Phase 1 complete
Portlaoise Destination Town (0436002C)		€ -	€ 106,129.00	€ -		€ 106,129.00	€ 675,000.00	25% Local
Environmental Services								
E01 Operation, Maintenance & Aftercare of Landfill		€ 854,236.00	€ -	€ -	ongoing	€ 854,236.00	€ -	Annual Revenue Budget/Expenditure 2021
E05 Litter Management		€ 721,644.00	€ -	€ -	ongoing	€ 721,644.00	€ -	Annual Revenue Budget/Expenditure 2021
E06 Street Cleaning		€ 710,610.00	€ -	€ -	ongoing	€ 710,610.00	€ -	Annual Revenue Budget/Expenditure 2021
E07 Waste Regulations, Monitoring & Enforcement		€ 511,849.00	€ -	€ -	ongoing	€ 511,849.00	€ -	Annual Revenue Budget/Expenditure 2021
E11 Operation of Fire Service		€ 4,563,177.00	€ -	€ -	ongoing	€ 4,563,177.00	€ -	Annual Revenue Budget/Expenditure 2021
Recreation & Amenity								
F02 Operation of Library & Archival Services		€ 2,931,835.00	€ -	€ -	ongoing	€ 2,931,835.00	€ -	Annual Revenue Budget/Expenditure 2021
F03 Op, Mice & Imp of Outdoor Leisure Areas		€ 649,626.00	€ -	€ -	ongoing	€ 649,626.00	€ -	Annual Revenue Budget/Expenditure 2021
F04 Community Sport & Recreational Dev		€ 836,388.00	€ -	€ -	ongoing	€ 836,388.00	€ -	Annual Revenue Budget/Expenditure 2021
F05 Operation of Arts Programme		€ 1,281,788.00	€ -	€ -	ongoing	€ 1,281,788.00	€ -	Annual Revenue Budget/Expenditure 2021
Portlaoise Leisure Centre (0612001C)		€ -	€ 106,753.00	€ -		€ 519,739.00	€ 1,219,739.00	Ongoing Maintenance & Upgrade
Portlaoise Leisure Centre (0612005C)		€ -	€ 65,557.00	€ -		€ 176,543.00	€ 1,026,543.00	Ongoing Maintenance & Upgrade
County Library Portlaoise 0622011C		€ -	€ 1,113,598.00	€ -	Q2 2022	€ 2,479,566.00	€ 6,212,838.00	15% 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
Agriculture, Education, Health & Welfare								
Miscellaneous Service								
H03 Administration of Rates		€ 555,155.00	€ -	€ -	ongoing	€ 5,555,155.00	€ -	Annual Revenue Budget/Expenditure 2021
H09 Local Representation/Civic Leadership		€ 799,007.00	€ -	€ -	ongoing	€ 799,007.00	€ -	Annual Revenue Budget/Expenditure 2021
H11 Agency & Recoupable Services		€ 6,597,442.00	€ -	€ -	ongoing	€ 6,597,442.00	€ -	Annual Revenue Budget/Expenditure 2021
Totals		€ 73,234,471.00	€ 20,871,402.05	€ 1,485,288.00	€ -	€ 129,023,157.68	€ 130,144,064.42	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Capital Expenditure Amount in Reference Year	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes	
Housing & Building									
Turnkey Units in Borris in Ossory 0115270C	11 units	€ -	€ 1,140,548	€ -	-	2021	€ 1,140,548	Houses delivered 2021	
Turnkey at Clonaslee 0115283C	7 units	€ -	€ 1,595,170	€ -	-	2021	€ 1,595,170	Houses delivered 2021	
Derryvounce, Droughill, Portarlinton (0115265C)	4 Units	€ -	€ -	€ -	-		€ 796,406	Houses delivered 2021	
CALF Ballickmoyler Co Operative (0112014C)	20 Units	€ -	€ 884,754	€ -	-	2021	€ 884,754	Houses delivered 2021	
CALF Phase 4 Borris Rd. Portlaoise	9 Units	€ -	€ 272,350	€ -	-	2021	€ 1,921,294	Final phase delivered in 2021	
CALF Cluainin, Mountrath Oaklee (0112014C)	10 Units	€ -	€ 13,191	€ -	-	2021	€ 263,802		
House Purchases 2019 (0115251C)		€ -	€ 67,684	€ -	-	2021	€ 7,150,856		
Road Transportation & Safety									
Portlaoise Southern Circular Road (0222052C)	Extension	€ -	€ -	€ -	-	End of Q3 2022	€ 8,427,797.00	DTTAS funding	
N80 Maidenhead Scheme (0222090C)			€ 231,691.00	€ -	-	End of Q3 2022	€ 7,677,635.08	100% TII funding	
Rural Regeneration Durrrow (0435028C)		€ -	€ -	€ -	-		€ 694,392.94	25% local funding	
Totals		€ -	€ 4,205,387.50	€ -	-		€ 50,552,653.96		

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment, December 2019

When completing the checklists, organisations should consider the following points.

- ❖ The scoring mechanism for the 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 may be 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 the annual number of formal evaluations, economic appraisals, project completion reports¹ and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
 - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
 - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

^{1 1} Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

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 the 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 2019-2021 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 2021.
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. N/A for all other divisions.
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, as appropriate
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, as appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, as appropriate
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, as appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, as appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, as appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, as appropriate
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, as appropriate
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, as appropriate
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 (CWMF) properly implemented?	3	Yes, as appropriate
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, as appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, as appropriate
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

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, applicable for Housing, Roads & Economic Development.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, as appropriate.
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

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	<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 expenditure 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 startups/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 – ISAE 3402 Compliance Audit carried out annually.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	▪ Project Completion Reports are undertaken; however, none were completed in 2021.
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	

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2021.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2021.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2021.
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 2021.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2021.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2021.
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 2021.

9. APPENDIX C – In Depth Check No. 1

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	J17 National Enterprise Park, Togher, Portlaoise, County Laois
Detail	This project is developing lands at J17, Togher, Portlaoise for a National Enterprise Park. The project is providing infrastructure to service zoned lands, that have been identified as having National Strategic Importance. The project is ongoing and continues securing enterprise and employment. The project to date has created a key link to the J17 interchange of the M7 motorway. There are dual benefits to this project, 1. Promoting Economic Development in the County of Laois 2. The creation of a new distributor road. This road provides key access to the M7 from an existing and expanding employment zone within the town of Portlaoise. It also facilitates Traffic/HGV's in bypassing the town center, allowing for existing routes into the town (N77 Abbeyleix Road) to be re-purposed for improved pedestrian and cyclists use.
Responsible Body	Laois County Council
Current Status	Incurring Expenditure
Start Date	2017
End Date	Q4 2025
Overall Cost	The Expenditure for Phase 1-3 is €10m. The Cost for Phase 4 is currently being appraised.

Project Description – J17 Enterprise Park, Togher, Portlaoise, Co. Laois

Laois County Council in 2017 purchased 79.3 acres of lands at Togher, Portlaoise, Co. Laois. The Portlaoise Local Area Plan 2018-2024 recognised the Strategic Importance of these lands and included a Master Plan for the development of these lands into an Enterprise Park. The project is to attract investment and create employment in the County, provide key access to the M7 and allowing existing routes to be re-purposed.

The lands for development are located on several national road and rail routes which presented an opportunity to develop an Enterprise Park to facilitate a transport hub and distribution center or inland port, as had been identified in the National Spatial Strategy 2002-2020. The development of this Enterprise Park has facilitated a diverse economic base.

From 2018 the J17 Enterprise Park was developed with Phases 1-3 now substantially completed. To date seven sites have been disposed of in accordance with Sec. 183 Local Government Act 2001 and the development of these sites is ongoing. There have been 100 full-time jobs created as a result of the works to date and further 350 jobs are expected as the project advances. This development has yielded development income for the Council and increased Laois County Councils Rate base.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Laois County Council's Internal Audit unit has completed a Programme Logic Model for the J17 Enterprise Park

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Fulfill the National Spatial Strategy Objective to create a transport hub and distribution center or inland port in Portlaoise</p> <p>To develop an Enterprise Park at Junction 17, to attract investment to Laois and to create jobs.</p> <p>Increase Laois County Council's rates base</p>	<p>Masterplan adopted</p> <p>Finance</p> <p>Business Support Unit to attract investment</p> <p>Capital Project Team</p> <p>Design Consultants</p> <p>Project Board</p>	<p>Land Purchase</p> <p>Part 8 Planning</p> <p>Advanced works</p> <p>Sec. 183 Sale of Sites</p> <p>CPO</p> <p>Tender for Works</p> <p>Award Contract</p> <p>Construction Phase</p> <p>Arbitration</p> <p>Monitoring Income and Expenditure/Payments</p> <p>Final Account</p>	<p>J17 National Enterprise Park and new distributor road</p>	<p>Enterprise Park with 7 New Businesses progressing /100 jobs created to date with 350 more expected</p> <p>Increase Rates base</p> <p>Income from Development</p> <p>Better local road connectivity to the M7 at J17</p> <p>Injection to the local Economy</p> <p>Stronger economic position for Portlaoise</p> <p>Stimulus to adjacent local lands now attracting interest and development applications</p>

Description of Programme Logic Model

Objectives:

- Fulfill the National Spatial Strategy Objective to create a transport hub and distribution center or inland port in Portlaoise.
- To develop an Enterprise Park at Junction 17, to attract investment to Laois and to create jobs.
- Increase Laois County Council's rate base

Inputs:

- A Masterplan for the development of lands at Togher, Portlaoise into an Enterprise park to attract investment and create employment was prepared on behalf of Laois County Council by AURP Consultants and was adopted formally by the Elected Members as part the Portlaoise Local Area Plan 2018-2024.
- Financed primarily from own resources.
- Business Support Unit created a marketing campaign and brochure to attract investment to this Enterprise Park. Glanbia was secured as a major investor at the Enterprise Park
- A Capital Projects team was assigned to the project to progress the project's implementation.
- A Team of Consulting Engineers were appointed to design, tender and undertake the role of Employers Representative for the delivery of the Roads and service infrastructure for the project.
- A Project Board was set up to monitor and oversee progress and consisted of Director of Service, Senior Engineer, Project Administrator, Employers representative and Contractors representative.

Activities:

- The Chief Executive presented the case to purchase lands at Togher at the March 2017 Council meeting. The Elected Members agreed to proceed with the purchasing of lands at Togher and the lands were subsequently purchased in October 2017
- In accordance with Part VIII of the Planning and Development Regulations 2001, The Members were circulated with the Planning Report on the proposed development of the provision of transport infrastructure at Togher in order to develop lands and all associated works in relation to Transport Infrastructure, including new roads, cycle lanes, footpaths, etc. The Members unanimously agreed to the proposed development.
- Advance works commenced utilising machinery hire (LS18000020T & LS18000022T) and materials (LS18000010T, LS18000089T and LS19000007T) procured through Supply Gov and quotations.

- As at 30/5/2022 seven disposals of lands land at J17 National Enterprise Park have been agreed at Council in accordance with Sec 183 of the Local Government Act 2001. The Name of the purchaser, the hectarage and the price were reported to the Members.
- A CPO No. 10 2019 was published in August 2019. Arbitration followed and was resolved in April 2022 under a Settlement agreement.
- A request for tenders under RFT155626, for the full scope of the project Phase 1-5 – Construction of approximately 2.1km of new distributor road as part of the proposed J17 National Enterprise Park was publicly advertised on 9th August 2019. Tenders were sought for all phases of the project with Tenderers being advised that only Phases 1-3 would initially be awarded under RFT 155626. 12 Tenders were received. A Tender Assessment was completed, and the preferred Tenderer was recommended.
- A Letter of Intent was issued 16th October 2019 and the Contract was accepted on 31st October 2019, along with requested documentation for contract.
- Construction commenced 4th November 2019 was monitored and completed in October 2020 and the defect period ended October 2021 - Retention was paid subsequently
- All Income and expenditure is managed and recorded in the Council's Financial Management System under a specific capital code.
- All Payments were certified and processed, and the final payment was approved by Chief Executive order in September 2021

Outputs:

- Phase 1-3 Major Infrastructural works for the Project were completed in October 2020

Outcomes:

- Seven Sites have now been approved for disposal by Council. Seven new businesses now committed to operate from J17.
- Approximately 100 jobs created to date with 350 future jobs expected
- Injection to the local economy by increasing local employment.
- Attracted some of the largest and most progressive companies in their respective fields to Portlaoise.
- Increased rates base ongoing.
- Acting as a stimulus to adjacent local lands which are now attracting interest and development applications following years of sitting undeveloped.
- Greatly improved connectivity to an established industrial/enterprise area of the town linking it to J17
- Provides an alternative route to heavy goods vehicles rather than entering the town, leaving existing wider roads (N77) to be repurposed for safer routes for cyclists, pedestrians and general road users.
- 2020 Laois County Council received the Best Local Authority Innovation award for attracting inward investment for J17 NEP.

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

The following section tracks the J17 Enterprise Park from inception to completion of Phase 3 in terms of major project/programme milestones

2002	National Spatial Strategy identifies Portlaoise as having strong national development potential as a transport hub and distribution centre or inland port given its location on several national road and rail routes.
April 2010	Original Togher National Enterprise MasterPlan adopted by Council
2012-2018	Lands are zoned "Enterprise and Employment" in the Portlaoise Area Plan 2012-2018
2017-2023	Laois County Development Plan supports the Development of lands at Togher
March 2017	Approval to proceed to purchase 79.3 acres at Togher, Portlaoise by Elected Members
October 2017	Purchase of 79.3 acres of lands at Togher, Portlaoise
May 2018	Financial costings for the Project
08 th May 2018	Part 8 Planning approved by Elected Members of Laois County Council.
June 2018	Appointment of Consulting Engineers
October 2018	Togher Masterplan was included in the Portlaoise Local Area Plan 2018 -2024 and was adopted by Laois County Council on the 22nd October 2018.
December 2018	Advance works commenced utilising machinery hire (LS18000020T & LS18000022T) and materials (LS18000010T, LS18000089T and LS19000007T) procured through Supply Gov an quotations.
July 2019	Detailed Costing of All Phases of the project.
August 2019	CPO No 10 2019 Published
September 2019	Laois County Council advertise works contract on eTenders (RFT 155626)
October 2019	Tender Assessment
November 2019	Contractor appointed and commenced works following acceptance

January 2020	CPO No. 10 2019 Compromise agreement reached, and Confirmation Order made
October 2020	Works substantially Complete – Certificate of substantial completion
January 2021	Conciliator's Recommendation
September 2021	Final Account Agreed.
October 2021	Certificate of completion issued to contractor
April 2022	CPO No. 10 2019 Terms of Settlement Agreement
May 2022	Phase 4 – At appraisal stage
May 2022	Two further sites disposed of at Council meeting 30/5/22. Totalling Seven Sites now disposed of by Council for seven new businesses to operate from J17

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the J17 Enterprise Park

Project/Programme Key Documents	
Title	Details
National Spatial Strategy 2002 - 2020	National Spatial Strategy identifies Portlaoise as having strong national development potential as a transport hub and distribution center or inland port given its location on several national road and rail routes.
Portlaoise Local Area Plan 2018-2024 including Togher Master Plan	Togher Masterplan was included in the Portlaoise Local Area Plan 2018 -2024 and was adopted by Laois County Council on the 22nd October 2018. The masterplan is the founding document for this project.
Laois County Council Indicative Capital Programme 2019-2021 2022-2024	The Development of J17 Enterprise Park lands at Togher was provided for in the 2019-2021 and 2022-2024 Indicative Capital Programme. The reports submitted for the indicative capital programmes were considered by meetings of the Council as required by S135 of the Local Government Act 2001 – Council Minutes refer
Minutes of Council Meeting March 2017 (Land Purchase)	Approval to proceed to purchase 79.3 acres at Togher, Portlaoise by Elected Members
Project Financial Costings	Costings for project including land purchase, roads and services works, consultants and legal costs.
CE Order 95/2018 Appointment of Consultants	Appoint consulting Engineers, to design, tender and undertake the role of Employers Representative for the delivery of the Roads and service infrastructure for the project.
Project Financial Costings	Detailed costings for Phases 1-5 of project
Sec 183's – Disposal of lands	Minutes of Council Minutes for the disposal of 5 No. sites at Togher
Part 8 Planning Report	Part 8 Planning Report Prepared by the Senior Planner and presented to the Elected Members for Decision to grant Part 8 Planning

Compulsory Purchase Order No. 10 2019	CPO to acquire compulsorily lands for the purposes of the construction of J17 Enterprise park – Schedule of lands included
Tender Process, Tender Assessment Report	Laois County Council documents on Tender process and assessment of successful Works Contractor Tenderer
Contract Documents	Documents to proceed to construction Contract Documents
Monthly Reporting Meeting Minutes	CE report to Council HOF report to Council Corporate Project Status reports including Finance Project Team Progress reports including Finance
Terms of Settlement	Details of Settlement for the acquisition of land at Togher under CPO No. 10 2019
Various Payment Certs/ Invoices	Record of payment Certs and Approvals for Works Contract and other payments associated with the project
Final Account/ Conciliator's report	Agreed Settlement and payment of all monies for the contract

Key Document 1: National Spatial Strategy 2002-2020 identifies Portlaoise as having strong national development potential as a transport hub and distribution centre or inland port given its location on several national road and rail routes.

Key Document 2: Indicative Capital Programme 2019-2021 and 2022-2024. - The reports indicating the programme of capital projects (proposed by the local authority for the forthcoming and the following two local financial years) under S135 of the LG Act as presented to the Council included for expenditures under this project. Annual Budget Council Minutes refer.

Key Document 3: Portlaoise Local Area Plan - A Master Plan was prepared by AURP Consultants and was included in the Portlaoise Local Area Plan 2018 -2024. This was adopted by Laois County Council on the 22nd October 2018. This masterplan aims to achieve the following goals and objectives,

- To secure the town's role as the regional location for economic growth in the Midlands Area;
- To contribute to the prosperity of Portlaoise by facilitating the provision of adequate land for enterprise, including sites at suitable locations for industrial, enterprise, commercial and where appropriate small business uses having regard to spatial planning, infrastructural, environmental and transportation requirements and compatibility with adjoining land uses;

- To maximise the beneficial return of public investment in the National road network by protecting the safety, carrying capacity and efficiency of such routes;
- To support and protect the existing economic base and seek to diversify the economy through inward investments at key growth areas within the town and the environs; Introduction Togher Area Masterplan 2018
- To support the provision of complementary facilities and land uses to support the sustainable development potential of the Togher Area;
- To promote developments of high-quality that incorporates a sensitive approach to design while protecting and enhancing the surroundings;
- To ensure that the area is developed in an orderly and sustainable manner;
- To promote energy efficient and sustainable development patterns, land uses and buildings that incorporate LEED standards;
- To facilitate potential synergies in terms of energy, materials and logistics between the present and future uses in the area with a long-term aspiration to become an Eco Enterprise Park;
- To seek an integrated transport approach linked to land use objectives which encourages a reduction in the need for travel, tackling traffic congestion and promoting public transport, cycling, walking as alternative means of travel to the use of car;
- To provide for and promote multi-modal transportation for the delivery of goods, services and overall access to the area;
- To provide a positive gateway into the National Enterprise Park and Portlaoise. Finally, the Masterplan is structured to provide direction and a framework for future development patterns on each area but flexible enough to allow Laois County Council to respond to market conditions and developer interest

Key Document 4: Minutes to Purchase land - At the March 2017 Council Meeting the Elected Members gave approval to apply for formal Sanction from the Minister for Housing, Planning, Community and Local Government in respect of a loan in the amount of €2m for the purchase land at Togher. The lands were acquired in October 2019.

Key Document 5: Financial Costings - In May 2018 Costings for project including land purchase, roads and services works, consultants and legal costs.

Key Document 6: Appointment of Consultants - Chief Executive Order No. 95/2018 appointed the Consulting Engineer's from Fee proposal and supporting recommendation.

Key Document 7: Financial Costings for Phase 1-5 - In July 2019 the Consulting Engineers as recommended by the Senior Engineer costed all 5 phases of the project

Key Document 8: Sec 183's – Disposal of lands - As at 30.5.22 7 disposals of lands land at J17 National Enterprise Park had been approved at Council in accordance with Sec 183 of the Local Government Act 2001. Minutes of Council meetings refer. The name of the purchaser, the hectarage and the price were report to the Members

Key Document 9: Part 8 Report and Approval - Part 8 Planning Report prepared by the Senior Planner May 2018 and presented to the Elected Members in accordance with Planning Legislation with details of the proposed development. Minutes of Council Meeting May 2018 refer.

Key Document 11: Tender Process and Assessment - Tender advertised on eTenders (RFT 155262), Tenders opening documentation dated 10th September 2019 and Tender Assessment Report dated October 2019 refers

Key Document 12: Contract Documents -Letter of Intent dated 16th October 2019, Acceptance by Contractor dated 31st October 2019 with requested supporting documentation and Chief Executive Order 81/2019 dated November 2019 refers

Key Document 13: Monitoring Documents -Progress Meeting with the Contractor and Employer's Representative, Project Board meetings, Progress reports on Capital projects to Management Team, Presentations to Council and Council Meetings Minutes refer.

Key Document 14: Terms of Settlement – Arbitration - Terms of Settlement in relation to Arbitration under CPO No. 10 2019 dated April 2022

Key Document 15: Payment Certificates, Conciliators Recommendation and CE Order 16/2019

14 No. Certificates for Contractor payments were certified for payment by the Employer's Representative and processed through the FMS – Agresso system. A Conciliators Recommendation dated January 2021 and CE Order 16/2019 with supporting recommendation documents all payments to the Contractor

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Needs Analysis	Why the project was required	Available - National Spatial Strategy
Masterplan	Justification and Founding document for the Scheme	Available from Capital Project Office files
Council Approvals and Legal Requirements (part 8)	Confirming Funding and Statutory and internal approvals as required	Available from Corporate and Capital Project Office files
CPO and Arbitration Settlement	Legal requirement and binding decision	Available from Capital Project Office files
Tender Assessment Report	Proper Procurement and VFM	Available from files – Capital Project Office
Contract Documents	Legal Requirement	Available from files – Capital Project Office
Overall Level of Project Expenditure	Measure Programme Inputs Budget Control	Available from files and Agresso Financial Management System
Capital Programmes	Requirement under PSC	Available from files – Corporate and Finance
Break-down of Costs of the project expenditure - Agresso	To monitor Income and Expenditure	Available from files and Agresso Financial Management System
Chief Executive Orders	Ensure appropriate sign off	Available from Corporate files
Final Account – including Full and final settlement	Documenting all payments and claims	Available from files – Capital Project Office

Data Availability and Proposed Next Steps -The data requirements listed above are available from the Agresso Financial Management System and Department files as required. The Post Implementation Evaluation will be completed following the completion of the project

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the J17 Enterprise Park 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 has shown that the project was primarily funded from Laois County Council's own resources and did not require stage approvals from a Sanctioning Authority. The project in broad terms complies with the principles of Public Spending Code.

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 is available from the Agresso Financial Management System and data files to carry out an audit of this project at a later date.

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

1. This development has acted as a stimulus and it has generated an earlier than expected demand in further site sales. Financial appraisals have been carried out which have informed the Council to proceed with Phase 4 of the project. Detailed Financial Costings for Phase 4 is ongoing at present. It is recommended that overall project costing and cost recovery be completed to include Phase 4.
2. The main Contract for Phase 1-3 has been completed and settled. There are various minor work contracts nearing completion. This project is ongoing with Phase 4 now being progressed. Once all works are completed for Phase 1-3 it is recommended that an Interim Evaluation report be completed.
3. The lifetime cost for this project should be adjusted as appropriate for the 2022 PSC Inventory.
4. A Procedure Manual for own funded projects should be prepared aligned with the key elements of the PSC.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the J17 Enterprise Park, Togher, Portlaoise, Co. Laois

Summary of In-Depth Check

J17 emanated originally from The National Spatial Strategy 2002-2020 where it identified “Portlaoise as having strong national development potential as a transport hub and distribution center or inland port given its location on several national road and rail routes”. The Local Government Reform Act for 2014 also made provision enhancing the role of Local Authority to greater enable and facilitate economic development.

Laois County Council amended its Development Plan 2017 – 2023 to support this National Spatial Strategy’s objective. A Master Plan was prepared by AURP Consultants and was included in the Portlaoise Local Area Plan 2018 -2024. This masterplan aims to achieve the following goals and objectives,

- To secure the town’s role as the regional location for economic growth in the Midlands Area;
- To contribute to the prosperity of Portlaoise by facilitating the provision of adequate land for enterprise, including sites at suitable locations for industrial, enterprise, commercial and where appropriate small business uses having regard to spatial planning, infrastructural, environmental and transportation requirements and compatibility with adjoining land uses;
- To maximise the beneficial return of public investment in the National road network by protecting the safety, carrying capacity and efficiency of such routes;
- To support and protect the existing economic base and seek to diversify the economy through inward investments at key growth areas within the town and the environs; Introduction Togher Area Masterplan 2018
- To support the provision of complementary facilities and land uses to support the sustainable development potential of the Togher Area;
- To promote developments of high-quality that incorporates a sensitive approach to design while protecting and enhancing the surroundings;
- To ensure that the area is developed in an orderly and sustainable manner;
- To promote energy efficient and sustainable development patterns, land uses and buildings that incorporate LEED standards;
- To facilitate potential synergies in terms of energy, materials and logistics between the present and future uses in the area with a long-term aspiration to become an Eco Enterprise Park;
- To seek an integrated transport approach linked to land use objectives which encourages a reduction in the need for travel, tackling traffic congestion and promoting public transport, cycling, walking as alternative means of travel to the use of car;
- To provide for and promote multi-modal transportation for the delivery of goods, services and overall access to the area;

- To provide a positive gateway into the National Enterprise Park and Portlaoise. Finally, the Masterplan is structured to provide direction and a framework for future development patterns on each area but flexible enough to allow Laois County Council to respond to market conditions and developer interest

The Council then decided to purchase 79.3 acres of lands at Togher, Portlaoise to develop an Enterprise Park for inward investment and job creation.

In May 2018 a Part 8 was prepared and approved in accordance with the Planning and Development Legislation and regulations.

Provision was made in the Indicative Capital Programme from 2019-2024 for the project.

In August 2019 CPO No. 10 2019 was published in accordance with relevant legislation. An Arbitration process was commenced, and a Compromise agreement was reached, and Confirmation Order made in January 2020. On Senior Counsel advice the Terms of Settlement were accepted by Laois County Council in April 2022. The Arbitration has now been settled.

A contractor was appointed in November 2019 following a tendering process in line with procurement frameworks and rules. The works were monitored, and regular meetings were held by the Project Board and Management was informed regularly on progress. The Members confirmed funding, executed Statutory decisions and internal approvals as required. They were updated by the Chief Executive in May 2021 and by the Head of Finance in February 2022.

The works were substantially completed in October 2020 with an agreed final account being settled through a combination of conciliation and local negotiations.

As at 30th May 2022, 7 disposals of lands land at J17 National Enterprise Park have been completed in accordance with Sec 183 of the Local Government Act 2001.

Phases 1-3 are substantially completed. The Arbitration process is finalised by agreement and payment completed. The Final Account with the Contractor has been agreed and paid.

The Project has been progressed and monitored by the Capital Projects Office, with regular reports and updates being provided to Management and Council. While Phase 1-3 is substantially completed there are minor works to be completed by other contractors. Once these are completed the Capital Project's office will carry out a Post Project Evaluation.

Phase 4 will proceed earlier than anticipated due to demand for more land sales. The Consulting Engineer's original pre-tender costed all phases in 2019. Acknowledging current market forces Phase 4 is currently being appraised by the Capital Project's office.

Conclusion

This was a Laois County Council funded project under adopted J17 National Enterprise Park Masterplan Document 2018. Departmental stage approvals were not required.

Overall, the process and procedures carried out in respect of the J17 Enterprise Park is in broad compliance with the Principles of the Public Spending Code.

The control environment in respect of the J17 Enterprise park is as follows;

- The need was identified in the National in the National Spatial Strategy 2002-2020
- Financial Costings were completed for all phases of the project.
- The Indicative Capital Programme accounted for the project.
- A Master Plan was adopted by Council.
- The Tender and works were carried out in accordance with the relevant procedures and frameworks and monitored regularly and robustly. Laois County Council ensured site supervisory and contract management for the scheme. Claims were dealt and there is clear documentary evidence of same.
- There is documentary evidence of regular project updates to Management and Council.
- Statutory and internal approvals were obtained for the key stages of the project.
- Disposal of land was carried out in accordance with relevant legislation and all necessary information was provided regarding the disposals.
- The Final Account for Phase 1-3 was agreed after an Arbitration process and agreed settlement.
- The Project Management Team has advised that a Close Out Report and Post Project Review will be carried out on the project following full completion of all Phase 1-3 elements.
- Phase 4 is currently being appraised for Value you for Money.

10. APPENDIX D -- In Depth Check No. 2

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	N80 – Maidenhead Realignment Scheme
Detail	Completion of the realignment scheme -N80 at Maidenhead from Ballynagall to Castletown, Co. Laois - to improve road safety performance
Responsible Body	Laois County Council
Current Status	Construction Complete
Start Date	October 2012/2016 (Planning & Design Stage) (Construction July 2019 – Completion December 2020)
End Date	December 2021 – Agreed Final Account
Overall Cost	€8.5m

Project Description

The N80 Maidenhead Realignment Scheme upgraded 2km of the N80 National Secondary Road. This project involved carrying out realignment for a series of bends on a section of the route at Maidenhead and Coolanowle, Co. Laois. These bends are located circa 3km south-east of Simmon's Crossroads (N78/N80 junction) and circa 1km north-west of the village of Arles. The bends are located between two sections of relatively good alignment and have been the scene of numerous collisions, some fatal, in recent years. The primary objective of carrying out a road improvement scheme at the location of the N80 at the maidenhead to Coolanowle section was to improve the road safety performance.

In 2019 Laois County Council carried out an in-depth check on this Project under the PSC – Expenditure being incurred. The in-depth check carried out in 2019 examined the project from Planning and Design stage of the project up to and including the issuing of the Letter of Intent to the preferred tenderer on 9th April 2019.

Construction works were completed in December 2020 and the final account was agreed in December 2021. This report carried out an in-depth check from April 2019 (letter of Intent to preferred contractor) to Final Account stage to report that the completed project was in compliance with the Common Appraisal Framework for Transport Projects and Programmes and thus in compliance with the Public Spending Code.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Laois County Council's Internal Audit unit has completed a Programme Logic Model (PLM) for the N80 Maidenhead Realignment scheme – From Tender Award to Completion

Objectives	Inputs	Activities	Outputs	Outcomes
To carry out road improvements and realignment works at the location of the N80 at the Maidenhead to Coolanowle section to improve road safety performance.	Budgeted expenditure for the project is €7,891,325 Staff support of an Administrative & Technical Senior Engineer Senior RE Assistant RE Project Administrator Steering Committee Kildare NRO – Project Manager	Sanctioning Authority Approvals Contract Award Construction Phase Monitoring Income and Expenditure Monitoring and evaluation works Completion of Works Defect Period Payments Final Account	Completed realignment to 2km section of the N80 National Secondary Route at Maidenhead and Coolanowle.	Completion of road improvements and realignment 2km section of the N80 National Secondary Route at Maidenhead and Coolanowle Improved road safety performance along the section of realigned road facilitate the upgrade of a strategic transport link Improved quality of life for local residents and road users Knowledge and Experience gained from the project

Description of Programme Logic Model

Objectives:

The objectives of the programme are to carry out road improvements at the location of the N80 at the Maidenhead to Coolanowle section to improve road safety performance.

Inputs: The budgeted cost of the scheme is €7,891,325.

An In-house Resident Engineer and Assistant Resident Engineer were appointed to monitor and oversee the project.

Kildare National Roads Office acted as Project Manager for this project and there was a Steering Committee to monitor the project. The Steering Committee met 9 times over the life of the project.

Activities:

Sanctioning Authority (TII) Approvals

Gate 2 - Approval for the Business Case/Project to proceed to tender was granted in September 2018

Gate 3 - Approval to award contract was given on 28/5/2019 by TII

All variations to the original sanction on 28/5/2019 were approved by the Sanctioning Authority. There is clear documentary evidence on file to show that approval was sought and obtained for all increased budgets and costs.

Contract Award

Tender Assessment was completed by Kildare National Roads Office and sanctioned by TII. Contract award was carried out in compliance with the relevant procedures and frameworks.

Construction Phase

The project was commenced at the end of July 2019. Due to Covid restrictions works stopped on 27th March 2020 and recommenced on 18th May 2020. The works were substantially completed in December 2020 and the defect period ended December 2021.

Monitoring Income and Expenditure

All payments were certified by the Resident Engineers and all change orders were approved by TII. The project was continuously monitored by the Steering Committee.

Monitoring and evaluation works

The resident Engineers monitored the works and evaluated all Claims in detail.

Completion of Works

On completion of Works in December 2020, A detailed defects inspection and report was completed.

Defect Period

The defect period ended in December 2021 and a Defects Certificate was issued 13th December 2021

Payments

14no. Payments were made throughout the project all certified and approved.

Final Account

The Final Account was agreed without referral to further dispute procedures in December 2021.

A Draft Final Account report was finalized in March 2022 and has been forwarded to the Sanctioning Authority for final sign off.

Outputs:

Completed realignment to 2km section of the N80 National Secondary Route at Maidenhead and Coolanowle.

Outcomes:

1. Completion of road improvements and realignment 2km section of the N80 National Secondary Route at Maidenhead and Coolanowle
2. Improved road safety performance along the section of realigned road
3. facilitate the upgrade of a strategic transport link
4. Improved quality of life for local residents and road users
5. Knowledge, Experience and lessons gained from the project for future projects.

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

The following section tracks the N80 Maidenhead realignment Scheme from inception to conclusion in terms of major project/programme milestones

April 2019 (point at which the project was reported on in the 2019 PSC report)	Chief Executive's Order No. 23/2019 dated 4 th April 2019 approving that a Letter of Intent be sent to the preferred tenderer and that approval be sought from Transport Infrastructure Ireland to award the contract. - Letter of Intent issued to preferred tenderer on 9 th April 2019.
May 2019	Approval to award contract letter from sanctioning Authority letter dated 28/5/2019 refers
June 2019	Funding Approval from TII
July/August 2019	<ul style="list-style-type: none"> • CE 37/2019 Appointment of CEL Main Works Contract • Acceptance of Contract • Contract signed and sealed • Commencement of Works
March 2020	Works Ceased – Covid 19
May 2020	Works re-commenced
December 2020	Works Substantially Completed
December 2021	Defect Period Ended – Defect certification -Retention Paid
March 2022	Final Account – Lessons Learned

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N80 Maidenhead Realignment Scheme.

Project/Programme Key Documents	
Title	Details
1. Project Appraisal Report and Addendum – March 2016	Project report including Multi-Criteria Analysis
2. Tender Assessment Report	Tender Assessment – Kildare NRO
3. Letter of Intent issued to preferred tenderer on 9th April 2019.	Letter of Intent issued to preferred tenderer on 9 th April 2019 following tender assessment process.
4. TII approval – Stage 4	Letter dated 28/5/19 approval to proceed with Main Works Contract
5. Funding Approval	Letter dated 11/6/2019 – Approval for Eligible Expenditure
6. Appoint Contractor	CE 37/2019 to Appoint CEL Main Works Contractor and Letter dated 26/7/2019 refers
7. Acceptance Letter from Contractor	Acceptance of Contract and supporting documentation Insurance bond C2 Tax Clearance Provision of Membership of Pension and sick pay scheme
8. Main Works Contract	Contract 28/8/2019 CE Order 50/2019
9. Monitoring - Monthly Reporting Meeting Minutes -	Appointment of RE and ARE on the project 37 Progress Meetings/Reports regarding the Contractors Progress on Site. 9 No. Steering Group Meetings
10. Various Payment Certs/ Invoices – Including Covid Payments	Record of payment Certs and Approvals for Works Contract and other payments associated with the project
11. Claims	Risk Assessment report on Claims November 2020
12. Change Orders	TII Approvals 1-4 approved 27.1.20 Change order no. 5 supplemental agreement approval by email dated 22.2.21.
13. Defect Report and Certification	Defects report December 2020 Defect Certification of Substantial Completion 13/12/21
14. Final Account	Submitted to Sanctioning Authority May 2022

Key Document 1:

The Project Appraisal Report carried out by the Project Supervisor Design Stage (Consulting Engineers) dated March 2016 includes a Multi-Criteria Analysis which is a requirement of the Public Spending Code for projects costing between €5m and €20m. An addendum to the Project Appraisal Report included a Minor Project Budget Sheet and a Simple Appraisal Tool – PAG Unit 12 from Transport Infrastructure Ireland.

The Project Appraisal Report was published in March 2016 and the report presents the Business Case for the N80 Maidenhead Realignment Scheme. An addendum to the Project Appraisal Report included a Minor Project Budget Sheet and a Simple Appraisal Tool – PAG Unit 12 from Transport Infrastructure Ireland.

The Project Appraisal and Addendum Reports March 2016 was approved by TII in September 2018

Key Document 2: Tender Assessment Report

The Tender Assessment Report was completed on 1st May 2019 by the Project Manager Kildare National Roads Office. The report provided details of the procurement process, which was the Open Procurement for Works Contract issued by DePER. It assessed 8 tenders which were deemed to have passed the minimum suitability criteria and made its recommendation to award the contract.

Key Document 3:

Letter dated 9th April 2019 - Letter of Intent to the preferred tenderer was issued as approved by TII Sanctioning Authority and by CE Order23/2019.

Key Document 4/5: TII Stage 4 and Funding Approval (Gate 3)

Approval was sought from Transport Infrastructural Ireland to award the contract.

Gate 3 - Approval was received from the Sanctioning Authority on 28th May 2019. Funding Approval was granted for eligible expenditure on 11/6/2019

Key Document 6: Appointment of successful tenderer as main Contractor to the project

CE Order 37/2019 -The successful tenderer was appointed as Project Supervisor Construction Stage in letter dated 26/07/2019. This letter confirmed the contract was formed by acceptance of the tender inclusive of listed documents. The agreed contract sum for construction only was €4,898,040.48 excluding VAT.

Key Document 7: Contract Acceptance and Contractor Supporting Contractor documentation

Contract was accepted on 29/7/2019 by Clonmel Enterprises Ltd, and all supporting documentation was submitted by the Contractor, as requested.

Key Document 8:

A Public Works Contract for Civil Engineering Works designed by the Employer was signed and sealed. Chief Executive Order 50/2019 refers.

Key Document 9: Monitoring/Meetings and Appointment of RE and ARE

CE Orders 02/2019 and 19/2019 appointment of Resident Engineers to monitor the project.

37 Progress reports and reports on All Claims and Change Orders

Minutes of Steering Committee Meetings 9 No.

Key Document 10: Payments

14 No. Certificates for Contractor payments were certified for payment by the Employer's Representative. Payments were processed through the FMS – Agresso system

Key Document 11: Claims

Risk Assessment Report on all Contractor Claims – Report and Recommendations on 24 No. Claims made by the Contractor.

Key Document 12: Change Orders

1-4 Works Contract Forms – Request for TII approval for change to Contract. Detailed, Complete and signed. Approved by letter dated 27/1/2020

Change Order No. 5 – Supplementary Agreement- Final Account – Risk Assessment report refers. Change Order detailed, complete and signed. Approval from TII by email 22/2/21

Key Document 14: Defects Report and Defects Certifications

Defects report 11th December 2020 – Works substantially complete. List of Defects issued 18th December 2020. Defects Certificate Issued 13/12/2021.

Key Document 15: Final Account

A detailed Final Account was prepared including all aspects of the project. This was submitted to the Sanctioning Authority in May 2022

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N80 Maidenhead Realignment. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<i>Data Required</i>	<i>Use</i>	<i>Availability</i>
<i>Project Appraisal Report and Addendum</i>	<i>Justification and VFM of the Scheme</i>	<i>Available from files – Roads Department</i>
<i>Tender Assessment Report</i>	<i>Proper Procurement and VFM</i>	<i>Available from files – Roads Department</i>
<i>Contract Documents</i>	<i>Legal Requirement</i>	<i>Available from files – Roads Department</i>
<i>Overall Level of Project Expenditure</i>	<i>Measure Programme Inputs Budget Control</i>	<i>Available from files and Agresso Financial Management System</i>
<i>Sanctioning Authority Approvals</i>	<i>Requirement under PSC</i>	<i>Available from files – Roads Department</i>
<i>Break-down of Costs of the project expenditure</i>	<i>For comparison purposes with future schemes</i>	<i>Available from files and Agresso Financial Management System</i>
<i>Final Account</i>	<i>Post Evaluation of Project</i>	<i>Available from files and Agresso Financial Management System</i>

Data Availability and Proposed Next Steps

The data requirements listed above are available from the Agresso Financial Management System and Department files as required.

The Post Implementation Evaluation will be completed following approval of the Final Account by the Sanctioning Authority.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N80 Maidenhead Realignment 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 has shown that the N80 Realignment Scheme complies substantially with the standards set out in the Public Spending Code. The Consulting Engineers detailed in the overview of the Project Appraisal Report that the guidelines set out in the “Common Appraisal Framework for Transport Projects and Programmes” published by the Department in March 2016 are followed. This Framework is consistent with the Public Spending Code, and also elaborates on the Public Spending Code in respect of the appraisal of transport projects and programmes to assist scheme promoters in constructing robust and comparable business cases for submission to Government. This project was carried out in accordance with the Common Appraisal Framework for Transport Projects and Programmes and thus are in compliance with the Public Spending Code.

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 is available from the Agresso Financial Management System and data files as required.

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

The in-house resources on this project were very effective and efficient. The project was well managed and resulted in a successful outcome. I would recommend where possible and resources allow that in-house monitoring and management of a similar project be considered.

The project is in compliance with Principles of the Public Spending Code.

The Substantial Assurance grading outlined above is based on the overall control environment in respect of the N80 Maidenhead Realignment Scheme.

This in-depth check demonstrates that the Council is fulfilling its obligations under the Public Spending Code in respect of the scheme.

The steps of the project carried out to date comply with the “Common Appraisal Framework for Transport Projects and Programmes – March 2016” and by extension the Public Spending Code.

- The Appraisal stage of this project was approved by TII the Sanctioning Authority as is required under the Code.
- The Tender and works were carried out in accordance with the relevant procedures and frameworks and monitored regularly and robustly. A Project Manager/Resident Engineer was appointed to manage and control all aspects of the project on behalf of Laois County Council. Laois County Council provided the necessary site supervisory and contract management staff for the scheme. All claims were dealt with efficiently and effectively.

- There is clear documentary evidence of agendas and minutes of regular Steering Group Meetings that were held throughout the duration of the project. Milestones and other performance measurements were monitored and agreed at each meeting held.
- There is clear documentary evidence of regular monitoring reports showing implementation against plans, budgets, timescales and quality.
- The project was expected to be completed within an agreed and acceptable timescale
- All variations were approved by the Sanctioning Authority - There is clear documentary evidence on file to show that approval was sought and obtained for all increased budgets and costs. All the extra costs were documented, approved and explained prior to their completion.
- It was reported and documentary evidence shows that there was excellent engagement between all parties throughout the contract at regular project board meetings. This resulted in an agreed Final account without any referrals to further dispute procedures.
- The Final Account has been agreed and a report prepared including lessons learned identified. Laois County Council is currently awaiting approval from Transport Infrastructure Ireland for the Final account which was forwarded to TII in May 2022.
- The Project Management Team has advised that a Close out report and Post Project Review will be carried out on the project following approval from TII on the Final account.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N80 Maidenhead Realignment Scheme.

Summary of In-Depth Check

Project Appraisal and Addendum Report 2016

The Project Appraisal Report was published in March 2016 and the report presents the Business Case for the N80 Maidenhead Realignment Scheme.

The Project Appraisal Report and addendum dated March 2016 included a Multi-Criteria Analysis which is a requirement of the Public Spending Code for projects costing between €5m and €20m. The addendum to the Project Appraisal Report included a Minor Project Budget Sheet and a Simple Appraisal Tool – PAG Unit 12 from Transport Infrastructure Ireland.

The Project Appraisal Report and Addendum was approved by TII on 3/9/2018 with approval to proceed to Tender stage – Gate 2.

Tender Assessment Report

The Tender Assessment Report was carried out by Kildare National Project Office – It recommended that a Chief Executive Order award the Contract to the preferred tenderer be prepared, subject to TII approval and further that Laois County Council, subject to TII approval, to notify The Tenderer of the outcome of the competition together with a Letter of Intent requiring the tenderer to submit the required documentation.

Chief Executive Order No. 23/2019 was signed on 4th April 2019 approving that a letter of intent be sent to the preferred tenderer and that approval be sought from Transport Infrastructure Ireland. Letter of intent issued on 9th April 2019.

Gate 3 Approval -From Sanctioning Authority (TII)

Approval was received from the TII to proceed to contract on 28/5/19. Funding was approved totaling €4,898,040 (excluding VAT) was approved 11/6/2019. The approval was subject to a number of criteria including;

- The provision of performance bond, insurances, valid C2, and provision of evidence of Membership of a Pension and Sick Pay Scheme.
- A formal contract
- CE Order be prepared to award the contract. CE Order 37/2019 was signed 19th July 2019 to award Clonmel Enterprises Ltd the contract.

Appointment of successful tenderer as Main Contractor to the project

The successful tenderer was appointed as Project Supervisor Construction Stage in letter dated 26/07/2019. 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 Work requirements
- The Pricing document
- The Works Proposal
- Responses to Tender Queries and Tender Clarifications and Tender Amendments No 1-9
- Minutes of pre-appointment meeting dated 16th July 2019

The agreed contract sum for construction only was €4,898,040 excluding VAT.

The Contractor accepted the contract and submitted the appropriate supporting documentation.

A Chief Executive's Order CE/50/2019 sealed the contract documents.

Construction Stage

The project was expected to be completed within a timescale of 72 weeks. Due to Covid restrictions works stopped on 27th March 2020 and recommenced on 18th May 2020. The works were substantially completed in In December 2020 and the defect period ended December 2021.

Under the Public Spending Code, for capital projects, a Project Manager should be appointed within the Sponsoring Department or Agency. The project manager should be assigned personal responsibility for monitoring progress on the project against the contract requirements and for reporting progress and issues arising to the Project Board.

In this regard Laois County Council appointed Kildare National Roads Office as Project Managers/Project Board and appointed an in-house a Resident and Assistant Resident Engineer to manage and control all aspects of the project. Laois County Council provided the necessary site supervisory and contract management staff for the scheme.

Structure for Monitoring and Management

In line with the Public Spending Code a formal structured was formed to manage the project.

A Steering Group was appointed to ensure that there was a systematic co-ordinated monitoring and management of the projects. The Steering Group met 8 times over the project.

In-house Resident Engineers were assigned to the project and managed the project efficiently and effectively. 37 Project Team meetings and progress reports were held with Laois County Council, Kildare National Roads Office and the Contractor.

The Project Team monitored and review progress on the project an there is documentary evidence of regular monitoring reports showing implementation against plans, budgets, timescales and quality. All expenditure was managed, and payments were certified by the Resident Engineers.

Payments

14 No. Certificates for Contractor payments were certified for payment by the Employer's Representative. Payments were processed through the FMS – Agresso system. The initial Sanctioning Authority approved contract sum for construction only was €4,898,040.48 excluding VAT. All Variations were subject to TII approval. There were 5 No. Change orders, inclusive of agreed claims. These were, as required approved by TII. The Final Account for Construction works was €5,200,000 (excluding VAT)

Defect Period

A detailed defects report was issued to the Contractor on 18/12/2020. The defect period ended on 13/12/2021 when a defects certificate was issued to the Contractor.

Final Account – Evaluation

A detailed report, documenting the entire project was submitted to TII in May 2022. This includes lessons learned.

Currently there remains 2 landowners in dispute with the Council regarding the CPO process. These cases are due for Arbitration with no date for same yet confirmed. It is expected that TII will make one last unconditional offer following receipt of the final account.

Conclusion

Overall, the process and procedures carried out in respect of the N80 Maidenhead Realignment Scheme comply with the relevant guidelines and frameworks and thus are in compliance with the Public Spending Code.

Following approval from TII on the Final account and resolution of the Arbitration process, this project can move to Stage 7 of the Common Appraisal Framework. Kildare national Roads Office as Project manager will prepare a close out report.

Once this is completed it is recommended that the Lessons Learned from this project be used in future projects. It is also recommended that once the project is closed and all outstanding costs are paid for legal, arbitration, consultancy that the Capital Account be closed.

The Road was officially opened 11th June 2021.

11. APPENDIX E – In Depth Check No. 3

Quality Assurance – In Depth Check

Section A: Introduction

<i>Programme or Project Information</i>	
Name	Landfill Operation, Maintenance & Aftercare
Detail	Revenue Expenditure in respect of Landfill Operation & Aftercare and the Civic Amenity Site
Responsible Body	Laois County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	1 st January 2021
End Date	31 st December 2021
Overall Cost	€854,236

Project Description

Laois County Council owns, operates and manages a landfill facility at Kyletalesha, Clonsoughy, Kyleclonhobert, Portlaoise, Co. Laois. The landfill covers an area of 73 hectares including Civic Amenity Site, Weighbridge, Domestic Transfer Station and Active C & D Waste Cell (Cell 15)

The landfill operates under a Waste Licence (Licence Ref. No: W0026-03) issued by the Environmental Protection Agency (EPA) issued under Section 48(8)(a) of the Waste Management Acts 1996 to 2010 as amended 2016.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Laois County Council Internal Audit unit has completed a Programme Logic Model (PLM) for the Landfill Operation & Aftercare work in 2021.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To comply with the requirements of the Waste Licence for the facility.</p> <p>Requirements include:</p> <ul style="list-style-type: none"> • Acceptance of the correct waste types and disposal to authorised licensed facilities • On-going environmental monitoring • Management and operation of the facility • Reporting to the EPA 	<ul style="list-style-type: none"> • Revenue Budget for 2021 • Qualified Landfill Manager • Landfill staff • Technical and Administrative Support from staff in the Environment Section 	<ul style="list-style-type: none"> • Daily Landfill operation and management • Weighbridge data recording • Environmental monitoring and reporting to Environmental Protection Agency • Procurement of services, payments and invoicing • Operation of a Fob System – recording source and origin of waste. 	<ul style="list-style-type: none"> • Landfill Facility for Laois County • Aftercare in compliance with Waste Licence 	<ul style="list-style-type: none"> • Compliance with Waste Management Legislation and Waste Licence • Provision of authorised facility in the County

Description of Programme Logic Model

Objectives: The objective of the programme is to manage and operate the landfill and Civic Amenity Site in accordance with requirements of the Waste Licence for the facility and the Waste Management Legislation.

Inputs:

- Revenue Budget adopted in 2021
- Suitably Qualified Landfill Manager and landfill staff to manage and operate the landfill and aftercare.
- Technical and Administrative staff Environment Section.

Activities:

- Landfill operation and management
- Weighbridge data recording
- Environmental monitoring, Surface and Ground Water, Leachate, Dust and Noise, Landfill gases
- Reporting to EPA
- Procurement of services and payments
- Managing the key fob system

Outputs: Provide an authorised facility within the County for C & D waste disposal. Also providing a facility for recycling and disposing of domestic waste in line with Waste Management Regulations.

Outcomes: Landfill Operation & Aftercare work in compliance with Waste Licence.

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

The following section tracks the Landfill Operation & Aftercare from inception to conclusion in terms of major project/programme milestones.

Annual Budget	The Annual Budget for Landfill Operation & Aftercare 2021 was agreed at Council meeting held on 09 th November 2020.
Annual Expenditure	Expenditure of €734,196 incurred during 2021.
Operation of the Landfill	Daily operations and Management at the site.
Annual Income	Management of Income generated from activities €704,907
Reporting	EPA reports Quarterly and Annual Monitoring reports

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Landfill Operation & Aftercare work during 2021.

Project/Programme Key Documents	
Title	Details
Waste Management Legislation & Waste Management Plan	<ul style="list-style-type: none"> • Waste Management Acts 1996-2010 • Waste Management Plan 2015-2021
Waste Licence (Ref. No: W0026-03) as amended 2016	<ul style="list-style-type: none"> • Part 1 – Activities Licensed • Part 2 – Conditions (Conditions 1 to 12) Schedules A to H • 2016 amendment -approved by EPA
Manager's Order 29/2001	Appointing Landfill Manager
Budget Approval 2021	Annual LCC Budget Provision
<ol style="list-style-type: none"> 1. EPA Landfill Manuals – Landfill Operational Practices (1993); 2. Landfill Restoration & Aftercare (1999) 3. Waste Acceptance Procedure (2019) 4. Weighbridge Operation Procedure (2019) 5. Financial SOP (2021/2022) 	<ul style="list-style-type: none"> • Environment Procedures Manuals • Finance Procedure Manual
Agresso Financial Management Reports	Details of expenditure, income and budget on Landfill Operation & Aftercare Codes for 2021
Corporate Procurement Policy	Sets out the procedures for the purchase of goods, materials, and services, and the delegated authorised levels for purchasing, approving and payment of grants and invoices
Environmental reports	<ul style="list-style-type: none"> • Annual Environmental Report 2021 • Annual Leachate report • Quarterly Groundwater and Surface Water Reports to EPA
Contracts	<ul style="list-style-type: none"> • Annual Environmental Monitoring AER • The collection & disposal/treatment of waste material from the tipping head/transfer station • Site security

Section B - Step 4: Data Audit

The following section details the data audit that was carried out regarding landfill operations in 2021. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Waste License	Conditions attached to the operation and aftercare of the landfill	Available from files Environment Section
Overall level of expenditure incurred on an annual basis	Measure actual v budgeted expenditure on an annual basis	Available from the Agresso Financial Management System
Current Written Procedures	Check and monitor that current procedures are being implemented	Available from the Environment Section
Current Chief Executive's Order for Procurement	Ensure that procurement is carried out in compliance with current legislation, guidelines and procedures	Available from Corporate Affairs Department
Contracts	To ensure proper compliance with procurement	Available from the Environment Section
EPA Reports	To ensure environmental protection and report accordingly	Available from the Environment Section

Data Availability and Proposed Next Steps

The data requirements listed above are available from the Environment Section, the Corporate Affairs Department, and the Agresso Financial Management System.

This information can be used to monitor compliance with the Waste License, Income and Expenditure and procurement practices

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Landfill Operation & Aftercare operations 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 has shown that the operation of the Landfill complies substantially with the standards set out in the Public Spending Code. There are clear objectives for the operations of the landfill and aftercare management which are implemented and monitored.

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 is available from files, data and systems held in the Environment Section, and the Agresso Financial Management System to monitor landfill operation and aftercare procedures and costs on an ongoing basis. This information can be used to monitor ongoing expenditure for the management, operation and aftercare of the landfill, payment of external contracts and to ensure proper and appropriate use resources.

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

Overall, it appears that the controls in place to manage waste management risks involved are satisfactory. Correspondence from the EPA has accepted the monitoring reports submitted by Laois County Council and stated no action was required.

The Environment Section Management needs to continue with their Environmental and Waste Licence obligations through oversight, monitoring and checking of both financial and human resources in the landfill and improve where necessary. The following recommendations are made;

1. The Council's Strategic objective is to realise the full potential of the landfill for the people of Laois, the circular economy and economic benefits to the Council. In this regard Laois County Council is currently engaged with the EPA for amendments to its existing waste licence. Laois County Council must either obtain approval from the EPA for increased C & D Waste tonnage or review acceptance of these materials and review its strategic objective.
2. Consideration should be given to the economic benefits of increasing charges for Commercial Users, to develop the site to its full economic advantage thus ensuring full compliance with aftercare obligations.
3. All Procedure manuals should be checked and updated as appropriate and any gaps identified.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the landfill operation and aftercare in 2022.

Strategic Objective

Waste Management in Ireland is governed by both EU and National Policy. Each Local Authority must produce a Waste Management Plan to prevent waste, promote recycling and reduce landfill. The operation of a Landfill and Civic Amenity Site is an important part of waste management.

Waste Licence (Ref. No: W0026-03) as amended 2016

Laois County Council's Waste Licence was granted by the Environmental Protection Agency in 2010 (Ref. No: W0026-03). It sets out the licensed activities and conditions for the operation and aftercare of the landfill site. The Licence sets out the waste categories quantities to be accepted at the facility totaling an annual tonnage of 47,100 for Laois.

Landfilling of municipal (black bag type) waste ceased in 2012 and this waste is now transferred off site. The current License allows for 28,400 tonnes of household waste. As this is no longer applicable Laois County Council are currently engaging with the EPA on a Waste License Amendment Application.

The operational activities carried out at the landfill are:

- The acceptance and landfilling of construction and demolition (C&D) waste and inert soil and stone material in Cell 15.
- The acceptance of household municipal (black bag) waste, household bulky goods, domestic green garden waste and timber in containers/skips which is transferred off-site for disposal/recovery to authorised licensed facilities. This acceptance area of the landfill is called the Portlaoise Tipping Head/Transfer Station.
- The on-going monitoring and reporting to the EPA of landfill gas, surface water and groundwater in accordance with the Waste Licence for the facility. This monitoring is part of Council's landfill aftercare responsibilities.
- The on-site collection and transport off-site of landfill leachate for treatment. The landfill leachate is transported to the Timahoe Road wastewater treatment plant for disposal. This landfill collection and disposal is part of the Council's landfill aftercare responsibilities.
- Facilitating consumers to use an authorised waste collection service and provide documentary proof of how they dispose of their waste in accordance with Waste Management Regulations. It also facilitates and encourages greater segregation of waste to reduce volumes of residual waste collected.

WASTE MANAGEMENT (STORAGE, PRESENTATION AND SEGREGATION OF HOUSEHOLD AND COMMERCIAL WASTE) BYE-LAWS 2018

Under 2.1. of the Byelaws there is an obligation to participate in a Waste Collection Service

“household kerbside waste that arises from the premises where such waste is produced shall not be presented to any person other than to an authorised waste collector or is delivered directly by the holder to an authorised waste facility. Documentary evidence, such as receipts, statements or other proof of payment, demonstrating compliance with this by-law shall be presented to an authorised person within a time specified in a written request from either that person or from another authorised person employed by Laois County Council.

Laois County Council operates a key fob system to record waste type and origin as required above.

Expenditure, Income & Budget

The Budget for the Operation and Aftercare is approved at by Council Annually. The Agresso Financial Management System is used to record all income and expenditure and is used for monitoring same.

It is important that expenditure is monitored and controlled in order to achieve value for money and to ensure the effective use of resources.

Table 1 & Table 2 below indicates the expenditure and income for 2021 and the budget for 2022 under the different codes for the Operational Programme.

Table 1- Code Expenditures for 2021 and Budget 2022

Job	Description	2021 €
0511001R	C&D Waste Disposal Site	30,466
E010101R	Insurance, Maintenance, Operation & Aftercare Landfill	39,789
E020102R	Portlaoise Tipping Area	357,846
E010301R	Landfill Aftercare	211,964
E010302R	Landfill Remediation Grant Programme	36,501
E019901R	Operation/Maintenance of Landfill - Admin	57,631
	Total	734,196

Table 2- Code Income for 2021 and Budget 2022

Job	Description	2021 €
0511001R	C&D Waste Disposal Site	335,119
0511901I	Landfill Charges C&D Waste	0
E020102R	Portlaoise Tipping Area	333,287
E010302R	Landfill Remediation Grant	36,501
	Total	704,907

The expenditures in Table 1 above includes for landfill staff wages, administration staff costs, insurances, waste disposal costs, maintenance costs and landfill aftercare costs.

Management/Staff Structure

The landfill staff consists of the following full-time staff:

- Qualified Landfill Manager – Executive Technician
- Weighbridge Operator – Acting General Services Supervisor
- 3 No. Site Staff – 1 Ganger & 2 General Operatives

Administrative support is provided by 1 full-time staff.

Additional support is also provided by 1 Senior Executive Engineer, 1 Assistant Engineer and on occasion by the Litter Wardens.

Waste Acceptance Hours and Hours of operation.

The Landfill is in compliance with Conditions 1.6.1 of the Waste Licence regarding hours of operation.

Facility Infrastructure

Laois County Council is in compliance with its Waste Licence regarding facility security, facility information on display, a facility office, a quarantine area, telemetry and security fence protecting the site.

Weighbridge System

In accordance with the Waste License Laois County Council operate a weighbridge at the facility.

The GenWaste system is used by the weighbridge operator to log and record in-coming and out-going vehicle weights to record weights of waste entering and leaving the landfill.

The GenWaste system records weights on the different types of in-coming waste that the landfill is authorised to accept under its Waste Licence. The system is also used to record the weights of all out-going wastes for disposal and treatment.

The system is used to determine the annual weights of the different waste materials that must be reported to the EPA in the Annual Environmental Report.

The weighbridge system and this can be accessed in County Hall, Env Section and cash Office

It was noted that the weighbridge system can be overwritten manually for various acceptable reasons. This will form part of a separate internal audit. There is currently an audit being carried out on the Civic Amenity Site/Landfill site and this will be addressed in the audit report.

Restoration and Aftercare

Cell 15 – This cell is the only active cell in the landfill. Under the Waste Licence, Laois County Council can accept Construction and Demolition Waste and inert soil and stone into this cell. The landfill operates a telemetry system and is aware of the Cell's capacity. Approval for this was given by the EPA in 2016 to increase the cell's capacity. This cell is an unlined cell. This cell is now nearing capacity and Laois County Council are actively engaging with the EPA on this matter.

Monitoring and Records

In accordance with the Waste License Laois County Council monitors Landfill Gas, Leachate, Surface and Ground Water and reports to the EPA regularly.

The EDEN Portal system is used for all landfill reporting to and from the EPA. The portal is used to log and report all environmental monitoring data, any instances of non-compliance with the Waste Licence, the return of the Annual Environment Report (AER) for the facility etc.

In accordance with Waste Licence the following are actively monitored and reported to the EPA

- Annual Leachate report
- Quarterly Groundwater and Surface Water Reports to EPA
- Emissions report for 2021 in compliance with Sec 40(4) of WMA 1996/2010 -This report consists of the quarterly and annual reports submitted to the EPA under the Waste Licence for Landfill Gas, Leachate, Noise, Dust & Odour.
- Annual Environmental Report 2021 -This report consists of the quarterly and annual reports submitted to the EPA under the Waste Licence for Landfill Gas, Leachate, Noise, Dust, Odour, Groundwater & Surface Water.
- Dust and Noise – Nuisance Control
- Odour control AER report

In accordance with its Waste Licence Condition 10 – Records - Laois County Council it holds the waste licence and AER and all written procedures on site. It also has an EMS system.

The following are also in place;

Procedure Manuals

- EPA Landfill Manuals – Landfill Operational Practices (1993);
- Landfill Restoration & Aftercare (1999)
- Waste Acceptance Procedure (2019)
- Weighbridge Operation Procedure (2019)
- Financial SOP (2021/2022)

All procedure manuals should be checked and updated if necessary and any gaps identified.

Procedures/ H & S

- Parent Safety Statement
- Ancillary Site-Specific Safety Statement
- Landfill Risk Assessments & Controls

Condition 10.2 states that the licensee shall maintain a written record for each load of waste that arrives at the facility. The landfill in Schedule A sets out what materials are acceptable at the landfill. It is an obligation for all commercial landfill users to present a waste permit on entry. This is currently not the practice on site.

To ensure the facility's activities do not cause environmental pollution it is required to have detailed documentation systems in place to help manage and track environmental performance. These systems are referred to as Environmental Management Systems (EMS). We review our EMS every year and set up-to-date environmental goals to continually improve our environmental performance

It is Laois County Council's responsibility as an EPA licensed facility to ensure there are systems in place to prevent incidents that have the potential to cause environmental pollution. If an incident occurs, Laois County Council is required to report it to the EPA, investigate the cause and fix the problem. The EPA classify environmental incidents into 5 categories based on the potential impact on the environment: • Minor • Limited • Serious • Very Serious • Catastrophic. The reports mentioned above are communicated effectively to the EPA. No Incidents were reported in 2021

And the EPA confirmed that there was action required from the submitted reports in 2021.

Contingency Plan

In accordance with the Waste License a Landfill and Emergency Plan written procedure is in place.

Outsourced Contracts

In accordance with the Waste License Laois County Council has procured an approved Waste Contractor for off-site disposal and recovery.

Laois County Council has also procured a consultancy to carry out environmental monitoring and report annually. This report is independent and is annually sent to the EPA.

There are 2 contracts at the landfill that are in the process of being re-tendered;

Number	Activity
1	The collection & disposal/treatment of waste material from the tipping head/transfer station
2	Environmental Monitoring

Environment did publish OJEU RFT 206970 - Waste Collection & Transport - Collection, Transport & Disposal/Recovery of Waste on eTenders 1st February 2022 however subsequently cancelled it in favour of using OGP Framework.

The Request for Tender (RFT) documents are now ready for publication. There is also a contract for Security for the site which needs to be re-tendered also.

Charges

Condition 12.3 states that the licensee shall ensure that costs involved in the setting up and operation of the facility as well as the cost for closure and after-care shall be covered by the price to be charged for the disposal of waste at the facility. Currently expenditure exceeds income. (See tables above). 3rd party contracts are due to be re-tendered shortly, taking this into consideration along with increase operational costs, due current and projected inflation, and to maximise the landfill economical for future developments, current charges should be examined.

Conclusion

It is the opinion of Internal Audit that Laois County Council is in substantial compliance with the Public Spending Code in respect of its responsibilities for the Landfill Operation & Aftercare in 2022. The management, operation and aftercare maintenance work at the landfill is being carried out substantially in accordance with the requirements of the Waste Licence (Ref. No: W0026-03) for the facility.

The budget for the Landfill Operation & Aftercare is included in the overall Annual Budget and is part of the Council's overall budgetary process. The Budget is monitored and managed appropriately.

The Environment Section Management needs to ensure that the current level of oversight, monitoring and checking of both financial and human resources, in the landfill operations is continued and improved where necessary.

The overall control environment in respect of the Landfill Operation & Aftercare operations is in substantial compliance with the Public Spend Code. Overall, it appears that the controls in place to manage waste management risks involved are satisfactory. Correspondence from the EPA has accepted the monitoring reports submitted and no non-compliance from submitted information was reported.

The control environment in respect of the Landfill is as follows

- Waste Licenced
- Clear documentation of monitoring and reporting to the EPA
- Qualified Landfill Manager and dedicated staff
- Monitored Budget
- There is documentary evidence of monitoring data and reports
- Engagement with the EPA for future development of the site

Public Spending Code

Quality Assurance Report for 2021

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.