



Quality Assurance Report 2022

Issued by

LAOIS COUNTY COUNCIL

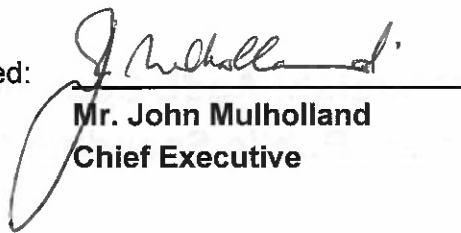
**Submitted to the National Oversight Audit Commission
(NOAC) in compliance with the Public Spending Code**

MAY 2023

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:

31st May 2023

JM

Table of Contents

1.	Introduction.....	4
1.1	Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle... 4	4
1.2	Publish summary information on the Council website of all procurements in excess of €10m. 4	4
1.3	Checklists to be completed in respect of the different stages..... 4	4
1.4	Carry out a more in-depth check on a small number of selected projects/programmes. 4	4
1.5	Complete a short report for the National Oversight and Audit Commission (NOAC) 5	5
2.	Inventory of Projects/Programmes	5
2.1	Expenditure being Considered	5
2.2	Expenditure being Incurred.....	6
2.3	Expenditure that has Recently Ended	6
3.	Published Summary of Procurements over €10m.....	6
4.	Assessment of Compliance	7
4.1	Checklist Completion: Approach Taken and Results	7
4.2	Main Issues Arising from Checklist Assessments	7
5.	In-Depth Checks.....	8
5.1	Capital:.....	8
5.2	Revenue:	8
5.3	Summary of In-Depth Checks.....	9
5.3.1	Sean Doire Housing Scheme, Durrow, Co. Laois.....	9
5.3.2	The Operation of Fire Services Revenue Expenditure Code E11.....	10
6.	Inadequacies Identified in QA Process	12
7.	APPENDIX A - Inventory	13
8.	APPENDIX B - Checklists	20
9.	APPENDIX C – In Depth Check No. 1.....	30
10.	APPENDIX D – In Depth Check No. 2.....	45
11.	APPENDIX E – Audit Assurance Categories & Criteria.....	64

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 2022 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 2022, 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 2022. The total projected lifetime value of the 41 capital projects listed is €145.56m. The six areas where projects were being considered for investment are in the Housing Directorate, with 23 projects valued at €112.40m, the Roads Directorate with 4 projects valued at €12.75, the Development Management Directorate with 3 projects at €4.02m, the Emergency Services Directorate with 3 project at €7.6m, Recreation & Amenity with 5 projects at €6.93m and Miscellaneous with 3 project valued at 1.86m.

Some of these projects are listed in the Capital Indicative Programme 2022 – 2024 adopted by the Members of Laois County Council on 29th November 2021. 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 3 divisions; A01 Maintenance/Improvement of LA Housing units, A06 Support to Housing Capital & Affordable Programme, B02 NS Road Maintenance/Improvement, B04 Local Road – Maintenance & Improvement and H11 Agency & Recoupable Services totaling €4.46m. Total Capital Expenditure Amount in Reference Year 2022 amounted to €1.67m.

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 2022. Please note that as of the date of this report the 2022 expenditure is unaudited. In total there are 74 projects in this category. The total value of all these items of expenditure is €243.28m of which €156.31m relates to capital projected lifetime expenditure with the balance being revenue expenditure. The revenue expenditure, which totals €86.97m, relates to the normal day to day activities of the council such as housing stock management, roads maintenance, water services maintenance, development management, environmental services, fire service, library operations, sport & recreational development, administration of rates & payroll. Total Capital Expenditure Amount in Reference Year 2022 amounted to €36.66m with Cumulative Expenditure for both Capital and Revenue to end of 2022 valued at €175.47m.

Full details of this expenditure are included in the Annual Financial Statement for 2022 which was approved by the Members of Laois County Council at their meeting of 29th May 2023.

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 2022. There are 8 capital projects in the Housing Directorate totaling €5.65m as final outturn expenditure completed. Capital Expenditure Amount in Reference Year 2022 amounted to €3,677.

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 2022. 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 2022. This checklist deals with expenditure in excess of €500K incurred during 2022 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 %
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
2022	398.95	307.52	91.43	5.88	1.91	4.61	5.04
Total over 3 years	1,095.86	830.50	265.36	46.33	17.60	7.79	8.66

The above figures show that Laois County Council has achieved the three-year average of 15% for Capital Projects (17.60%) and 3% for Revenue Projects (8.66%).

Projects/programmes that were selected for in-depth review in respect of 2022 are as follows:

5.1 Capital:

- Sean Doire, Durrow, Housing Construction €5,884,042

5.2 Revenue:

- Operation of Fire Services €4,619,988

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

5.3 Summary of In-Depth Checks

5.3.1 Sean Doire Housing Scheme, Durrow, Co. Laois

In 2022, Laois County Council completed the construction of 22 Social Housing units in 2022 in Durrow, Co. Laois.

An In-Depth Review was carried out by Internal Audit on this Capital project in order to assess the level of compliance with the projects overall compliance of the Public Spending Code.

The project commenced in 2018 and was carried out under the Capital Works Management Framework. The 4 approval stages were as follows:

- Stage 1 – Capital Appraisal: a high-level project appraisal, the business case for the project was Submitted to the Department of Environment, Housing and Planning in November 2018.
- Stage 2 application was submitted to in May 2019 and approved in July 2019, followed with Part 8 approval in October 2019.
- Stage 3 –was submitted including Pre-Tender Design and was approved in March 2020
- Stage 4 – application was submitted to the Department including a Tender report and an updated Scheme Cost Details and approved September/October 2020.

The Contractor commenced on site in December 2020 with the project fully completed in November 2022.

Based on the examination of files, it is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with CWMF and thus the Public Spending Code in relation to this project. The Council has followed the required procedures and ensured that Departmental approval was in place for each step of the process. There is a clear audit trail on file including:

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

All units were tenanted with 57 people in December 2022 reducing the Social Housing Waiting List.

The final expenditure and the Stage 4 budget approval has a 10.9% variance which has been detailed in the Final Account and submitted to the Department.

The Housing Department should be in the position to complete an overall post-project review by June 2023 and this will ensure full compliance with the Public Spending Code.

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of the Construction of 22 houses in Durrow, Co. Laois.

5.3.2 The Operation of Fire Services Revenue Expenditure Code E11

Laois County Council manages the operation of the Fire Services for the administrative area of the County of Laois as per Section 9 of the Fire Services Act 1981 and 2003 annually. Laois County Fire and Rescue Service performs the functions for Laois Fire Authority. The annual Revenue cost is €4,619,988.

The responsibilities of the Laois's Fire and Rescue Service is as follows:

- **Fire Brigade Operations**
To provide for the rescue or safeguarding of persons and the protection of property from fire & other emergencies
- **Fire Services Infrastructure**
To provide satisfactory infrastructure for the fire service
- **Fire Prevention**
To provide for the safeguarding of the public from the hazard of fire in the built environment
- **Community Fire Safety**
To reduce the number of fires & other emergencies that put lives at risk.
- **Major Emergency Management**
To prepare & maintain the Council's ability to carry out its functions in any Major Emergency, severe weather or other critical incident that might be declared.

National Directorate of Fire and Emergency Management - NDFEM, in 2013 published Keeping Communities Safe – A Framework for Fire Safety in Ireland and is a policy document which is the blueprint for the future direction of the fire service.

Under Section 26 of the Fire Services Acts 1981 and 2003 Laois County Council adopted its Fire and Emergency Operations Plan 2015.

East Region Communications Centre (ERCC)

ERCC is a regional control centre based in Dublin who receive emergency calls and mobilise resources for the Fire Service in all the counties in the eastern region. Laois County Council has a Section 85 agreement with Dublin City Council for the provision of these functions.

Laois County Council has Operational Agreements under Section 149a of the Local Government Acts 2001-2014 in place also with Carlow, Kildare, Offaly and Tipperary for the provision of firefighting and rescue services under the nearest available resources concept.

Laois County Council maintains eight fire stations in the County of Laois ; Portlaoise, Portarlinton, Rathdowney, Durrow, Mountmellick, Mountrath, Abbeyleix & Stradbally. Retained fire fighters are on-call 24/7 and must make themselves available for duty at all times unless they have received approval not to attend from their station officer. They must live and work within a reasonable distance of the fire station. Laois Fire Service is staffed by four full-time Senior Fire Officers and 65 (part-time) fire fighters and one administration personnel.

As well as Fire and Emergency call outs Laois County Council Fire and Rescue Service also

- Issue fire safety certificate applications
- Process Licensing application
Inspect premises under the Fire Services Acts 1981 and 2003
During performance inspections. (During Performance Inspections are fire safety assessments of public assembly type premises when they are open to the public and including large occupancy venues, bingo halls, public houses, night clubs, outdoor events etc
- Participate in fire safety consultations with members of the public
- Served Closure Notices under Section 20A of the Act on potentially dangerous buildings throughout the County,
- Serve Fire Safety Notice under Section 20 of the Act,
- Request Fire Safety Assessments, permitted under Section 18(6) of the Act, to be carried out on premises where fire safety deficiencies were observed but did not necessitate immediate action as per items a and b above,
- Fire Authority provided fire safety advice letters, permitted under Section 18 (4) and 18 (5) of the Act, on 57 premises throughout the County.
- Extensive planning, liaison meetings and site visits on licensed and unlicensed outdoor events including the Electric Picnic Music Festival and the National Ploughing Championships.
- The Fire Safety Primary Schools Programme
- National Fire Safety Week
- delivered fire safety messages to communities at Halloween.

In 2022, recruitment and more specifically retention were key challenges for Laois County Council. Despite 3 campaigns, maintaining a full 75 staff compliment of retained firefighters' long term is an ongoing challenge and cost for Laois. The cost of training per retained firefighter in Laois is approximately €46,200 per firefighter over a 5-year period, €26,000 of which is for Year 1 (not including the recruitment costs, medical, or PPE). Each fire-fighter must complete 1. initial fire-fighting skills, 2. breathing apparatus, compartment and 3. Fire Behaviour.

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2022.

6. Inadequacies Identified in QA Process

The in-depth checks for 2022 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 Housing & Building	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
A01 Maintenance/Improvement of LA Housing Units		€ 652,857.00			2023		Annual Revenue Budget/Expenditure 2023
A05 Support to Housing Capital & Affordable Programme		€ 607,368.00			2023	€ 3,000,000.00	Annual Revenue Budget/Expenditure 2023
Housing Acquisition Programme 2023 - 0115317C	Upgrading of Council Stock				2023	€ 4,500,000.00	Just Transition Funding
Social Housing Retrofitting Programme 2023 0115315C	3 units	€ -	€ -	€ -	2023	€ 786,575.51	
Part V at Rush Hall, Shannon Road, Mountrath 0115264C	67 units	€ -	€ 10,500.00	€ -	2024	€ 19,746,249.00	Stage 1 Approval
Stradbally Road (Tyllis Land) 0114092C	15 units	€ -	€ 2,000.00	€ -	2024	€ 3,712,727.00	Stage 1 Approval
Bracklone Street, Portarlinton- 0115308C	12 units	€ -	€ 42,702.00	€ -	2024	€ 3,619,406.00	Stage 2 Approval
Doonane 0115292C	1 unit	€ -	€ 65,964.00	€ -	Delivery 2023	€ 654,273.00	Stage 2 Approval
Construction of 1 Units at Baliyadams (0115308C)	26 units	€ -	€ 365,383.00	€ -	Delivery 2024	€ 8,757,983.00	Stage 2 Approval
Carraig Glas, Stradbally 0115268C	12 units	€ -	€ 129,674.00	€ -	Delivery 2024	€ 3,304,249.00	Stage 2 Approval
Clonrooske, Portlaoise (0115269C)					Completion date in Stage 2		Stage 1 Approval
Stanhope Street, Ballinakill 0114093C	3 units	€ -	€ 1,491.00	€ -	Completion date in Stage 2	€ 813,917.00	Stage 1 Approval
Rush Hall, Mountrath 0115318C	3 units	€ -	€ -	€ -	Stage 2	€ 872,978.00	Stage 1 Approval
Moanbaun, Mountrath	15 units	€ -	€ -	€ -	2024	€ 4,490,554.00	Stage 1 Approval
Townparks, Borris in Ossory	21 turnkey + 5 Part V	€ -	€ -	€ -	Q4 2024	€ 7,312,584.00	
CALF Clonrooske Abbey, Portlaoise - Cluid 0112014C	18 units	€ -	€ -	€ -	Q2 2023	€ 1,369,105.00	
CALF, Dunamais View, 36 Units 0112014C	36 units	€ -	€ -	€ -	Q2 2023	€ 2,456,498.00	Co-Operative Housing
					Q2 '23 (Phase 1 -34 units) Q1 '24 (Phase 2 -12 units)		
CALF Ballymorris Green - 0112014C	46 units	€ -	€ -	€ -	Q3 2023	€ 3,657,000.00	Cluid Housing
CALF The Meadows, Mountrath Rd, Portlaoise 0112014C	49 units	€ -	€ -	€ -	Q1 2023	€ 3,269,870.00	Cluid Housing
CALF The Springs, Kilminchy 0112014C	43 units	€ -	€ -	€ -		€ 3,508,317.00	Cluid Housing
CALF Heppburn Court, Portlaoise 0112014C	54 units	€ -	€ -	€ -		€ 5,064,841.00	Cluid Housing
					Site investigations ongoing, delays due to structure		
CALF County Hotel, Portlaoise 0128050C	11 units	€ -	€ -	€ -		€ 2,756,497.00	Cluid Housing
CAS Convent Lands, Portlaoise (0128043C)	51 units	€ -	€ 940,600.00	€ -		€ 15,381,180.00	Stage 3 application submitted
CAS Goldenrooft, Portlaoise (Former CBS Site)	67 units	€ -	€ -	€ -	Phases 1 & 2 Q2 '23 - Phase 3 Q4 '23	€ 5,892,000.00	Cluid Housing
Respond Dev, Abbeyteix Road 0128006C (Curragh na Mona)	39 units	€ -	€ 65,756.00	€ -		€ 7,500,000.00	No Dept approval, repayments Loan LAGS

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							
B02 NS Road - Maintenance & Improvement		€ 949,644.00	€ -	€ -	2023	€ -	Increase in 2023 Budget >500K
B04 Local Road - Maintenance & Improvement		€ 1,504,256.00	€ -	€ -	2023	€ -	Increase in 2023 Budget >500K
Traffic Management Portarlinton							
Portlaoise - Market Sq, Main St & Lwr Sq (0225011C)		€ -	€ -	€ -	Not commenced in 2022 - No Timeline	€ 750,000.00	
Portlaoise Town Centre - Old Town New Town		€ -	€ -	€ -		€ 5,000,000.00	25% Local URDF 2
Lyster Sq Redevelopment (0225054C)		€ -	€ -	€ -		€ 4,000,000.00	25% Local URDF 2
Development Management							
Portarlinton Market House (0403071C)	RRDF App to upgrade Market House	€ -	€ 33,567.00	€ -	04 2023	€ 1,216,533.00	10% Local
Portarlinton Regeneration 2030	RRDF App to upgrade public realm and park	€ -	€ -	€ -		€ 2,000,000.00	10% Local
URDF Old Fort Outdoor Event & Performance Space	Event Space	€ -	€ -	€ -	Q2 2023	€ 800,000.00	25% Local
Environmental Services							
Fire Station Stradbally		€ -	€ -	€ -		€ 2,800,000.00	15% Local
Fire Station Rathdowney		€ -	€ -	€ -		€ 2,800,000.00	15% Local
Laois Civil Defence		€ -	€ -	€ -		€ 2,000,000.00	85% Local
Recreation & Amenity							
TVRS Portarlinton		€ -	€ -	€ -		€ 609,624.00	
TVRS 2021 Killteshin (0435103C)	Digital Hub	€ -	€ -	€ -	2023-2024	€ 691,628.73	
RRDF Durrrow	Community Hub	€ -	€ -	€ -		€ 2,238,888.09	
RRDF Borris in Ossory Courthouse (0435098C)	Re-development	€ -	€ -	€ -		€ 2,900,000.00	20% Local
Development Rock of Dunamais (0436003C)	Re-development	€ -	€ 20,118.00	€ -		€ 500,000.00	
Agriculture, Education, Health & Welfare							
Miscellaneous Service							
H11 Agency & Recoupable Services		€ 689,169.00	€ -	€ -	2023	€ -	Increase in 2023 Budget >500K
Portlaoise Cemetery		€ -	€ -	€ -		€ 500,000.00	100% Local
Minor Energy Improvements to various Corporate Buildings		€ -	€ -	€ -		€ 755,850.00	90% Local
Facilities Improvements to Council Buildings		€ -	€ -	€ -		€ 600,000.00	100% Local
Totals		€ 4,457,288.00	€ 1,677,550.00	€ -		€ 145,564,327.33	

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

Project/Scheme/Programme Name Housing & Building	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
A01 Maintenance/Improvement of LA Housing		€ 5,114,764.00			ongoing	€ 5,114,764.00		Annual Revenue Budget/Expenditure 2022
A05 Administration of Homeless Service		€ 728,331.00			ongoing	€ 728,331.00		Annual Revenue Budget/Expenditure 2022
A06 Support to Housing Capital & Affordable Prog.		€ 1,333,247.00			ongoing	€ 1,333,247.00		Annual Revenue Budget/Expenditure 2022
A07 RAS Programme		€ 5,947,862.00			ongoing	€ 6,947,862.00		Annual Revenue Budget/Expenditure 2022
A08 Housing Loans		€ 1,859,907.00			ongoing	€ 1,859,907.00		Annual Revenue Budget/Expenditure 2022
A09 Housing Grants		€ 2,209,725.00			ongoing	€ 2,209,725.00		Annual Revenue Budget/Expenditure 2022
CALF Agreements 01.12014C			€ 11,315,499.02		ongoing	€ 28,377,470.00	€ 28,377,470.00	
Oakpark -0115056C			€ 103,210.42		04 2023	€ 277,901.00	€ 957,613.27	TAU funded scheme
Shannon Street, Mountaith-0115232C	6 units		€ 61,775.00		01 2023	€ 1,593,639.00	€ 1,593,639.00	To be delivered 01 2023
Fatsons's Estate, Mountmellick -0115233C	10 units		€ 1,588,754.00		01 2023	€ 2,518,489.00	€ 2,518,489.00	To be delivered 01 2023
Gleann na Glaise, Ballyroan-0115238C	10 units		€ 1,063,051.00		01 2023	€ 2,486,504.00	€ 2,486,504.00	To be delivered 01 2023
Ballymorris Road, Portarlington-0115239C	22 units		€ 308,957.00		01 2023	€ 7,065,274.00	€ 7,065,274.00	Awaiting Dept Approval of final account
Moore Street, Rathdowney-0115243C	6 units		€ 163,896.00		04 2023	€ 648,570.00	€ 1,430,072.00	On site
McDreiville, Rathdowney-0115249C	7 units		€ 101,926.00		01 2024	€ 195,918.00	€ 2,002,270.00	On site
Harbour Court, Mountmellick-0115250C	6 units		€ 470,098.00		02 2023	€ 591,095.00	€ 1,543,084.00	On site
Abbeylax Road, Iona Project -0115252C	7 units		€ 94,546.00		2025	€ 535,055.00	€ 2,807,890.00	Stage 2 approval
Sean Doire, Durrow, Phase 2-0115257C	22 units		€ 2,522,470.00		01 2023	€ 5,372,213.00	€ 5,884,042.92	Awaiting Dept Approval of final account
St. Kieraus, Errill-0115263C	14 units		€ 231,397.00		04 2023	€ 627,472.00	€ 3,550,653.00	Stage 4 approval
Derry Road, Durrow-0115296C	18 units		€ 475,419.08			€ 478,186.00	€ 4,364,555.00	Stage 1 approval
Turnkey Church Avenue, Stradbally-0115289C	31 units		€ 4,613.00		02 2023 (Phase 1)	€ 4,613.00	€ 8,478,184.00	Turnkey
Turnkey, Brusach na Habhainn, Killeen-0115294C	4 units		€ 657,444.00		02 2023	€ 667,444.00	€ 933,947.00	Turnkey
Turnkey Market Square Portarlington 0115297C	18 units		€ 2,460.00		02 2023	€ 230,314.00	€ 4,957,277.00	Delivery 02 2023
Turnkey at The Orchard, Ballylinan 0115298C	5 units		€ 377,371.00		03 2023	€ 377,740.00	€ 958,169.00	Turnkey
House Purchases 2020 -0115280C	16 units		€ 188,293.00			€ 2,696,381.00	€ 3,000,000.00	
House Purchases Programme 2021 -0115285C	15 units		€ 158,441.00			€ 2,037,816.00	€ 3,000,000.00	
Housing Acquisition Programme 2022 -0115907C	6 units		€ 1,162,818.00			€ 1,162,818.00	€ 2,000,000.00	
6 No. Part V units at Ard Branagh, Portlaoise 0115290C	6 units				2024	€ 2,551.02	€ 1,500,000.00	
Social Housing Retrofitting Programme 0115282C	6 units		€ 3,987,949.00			€ 4,157,026.00	€ 5,000,000.00	
Retrofitting O'Moore Place 011119C	31 units		€ 4,453.00		Q4 2023	€ 96,173.00	€ 1,901,074.00	
Hepburn Court, Knockmay, Portlaoise 0115228C	54 units		€ 4,024.00		2025	€ 181,609.00	€ 10,000,000.00	Pending CALF Application for Cluid
B02 - NS Road Maintenance and Improvement		€ 4,765,753.00	€ -	€ -	ongoing	€ 4,765,753.00	€ -	TII funded maintenance and improvement of National Secondary routes in Laois
B03 - Regional Road Maintenance and Improvement		€ 5,798,232.00	€ -	€ -	ongoing	€ 5,798,232.00	€ -	DTTS (and some TII) funded maintenance and improvement of Regional routes in Laois
B04 - Local Roads Maintenance and Improvement		€ 12,237,193.00	€ -	€ -	ongoing	€ 12,237,193.00	€ -	Expenditure includes DTAS funded Bridge Programme listed in Indicative Capital Programme 2022-2024
B07 - Road Safety Engineering Improvements		€ 3,618,082.00	€ -	€ -	ongoing	€ 3,618,082.00	€ -	Expenditure includes DTAS Low Cost Safety Measures listed in Capital Indicative Prog
B10 - Support to Roads Capital Prog		€ 669,373.00	€ -	€ -	ongoing	€ 669,373.00	€ -	
Portlaoise Public Realm 0224031C		€ -	€ -	€ -		€ 51,544.00	€ 4,000,000.00	25% local funding
LED Public Lighting Upgrade 0225055C		€ -	€ 544,997.00	€ -		€ 1,130,390.00	€ 1,500,000.00	30% grant funding

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Water Services								
C01 Operation & Maintenance of Water Supply		€ 2,738,331.00	€ -	€ -	ongoing	€ 2,738,331.00	€ -	Annual Revenue Budget/Expenditure 2022
C02 Operation & Maintenance of Waste Water Treatment		€ 1,742,412.00	€ -	€ -	ongoing	€ 1,742,412.00	€ -	Annual Revenue Budget/Expenditure 2022
Development Management								
D01 Forward Planning		€ 650,507.00	€ -	€ -	ongoing	€ 650,507.00	€ -	Annual Revenue Budget/Expenditure 2022
D02 Development Management		€ 1,226,439.00	€ -	€ -	ongoing	€ 1,226,439.00	€ -	Annual Revenue Budget/Expenditure 2022
D03 Enforcement		€ 504,927.00	€ -	€ -	ongoing	€ 504,927.00	€ -	Annual Revenue Budget/Expenditure 2022
D06 Community & Enterprise Function		€ 4,116,415.00	€ -	€ -	ongoing	€ 4,116,415.00	€ -	Annual Revenue Budget/Expenditure 2022
D09 Economic Development & Promotion		€ 2,912,171.00	€ -	€ -	ongoing	€ 2,912,171.00	€ -	Annual Revenue Budget/Expenditure 2022
D11 Heritage & Conservation Services		€ 1,132,424.00	€ -	€ -	ongoing	€ 1,132,424.00	€ -	Annual Revenue Budget/Expenditure 2022
J17 NEP Toghur Enterprise Lands 0422017C	Dev of roads services infrastructure	€ -	€ -	€ 2,822,475.00	04-2024	€ 9,997,955.00	€ 12,000,000.00	Phase 1-3 complete Phase 4 due to commence -100% Local Authority funded 20% Local Funding
The Cube Centre of Excellence 0422018C		€ -	€ 818,639.00	€ -		€ 1,625,227.00	€ 2,562,000.00	
URDF Scoll Mhuire 0435082C	Portlaoise Cultural Quarter	€ -	€ 1,196,016.00	€ -	02-2023	€ 1,238,306.00	€ 1,352,306.00	
URDF Trilogue Way 0435076C	Portlaoise Low Carbon Town	€ -	€ 60,840.00	€ -	03-2024	€ 165,839.00	€ 1,000,000.00	Phase 1 complete further phase 2 & 3 subject to planning consent
URDF Low E Lighting 0435079C	Portlaoise Low Carbon Town	€ -	€ 104,402.00	€ -	03-2023	€ 1,111,833.00	€ 1,329,230.00	
URDF Public Realm Church Avenue/Railway Street/Tower Hill 0435083C	Fort Protector Phase	€ -	€ 377,470.00	€ -	03-2023	€ 655,110.00	€ 680,000.00	
URDF Car/Bicycle Park Old CBS lands 0435087C	Carpark & Realm	€ -	€ 914,651.00	€ -	02-2023	€ 914,651.00	€ 1,491,000.00	Works ongoing 25% Local
Portlaoise Destination Town (0436002C)		€ -	€ 125,505.00	€ -	03-2023	€ 231,634.00	€ 674,000.00	25% Local
Environmental Services								
E01 Operation, Maintenance & Aftercare of Landfill		€ 852,120.00	€ -	€ -	ongoing	€ 852,120.00	€ -	Annual Revenue Budget/Expenditure 2022
E05 Litter Management		€ 803,053.00	€ -	€ -	ongoing	€ 803,053.00	€ -	Annual Revenue Budget/Expenditure 2022
E06 Street Cleaning		€ 732,424.00	€ -	€ -	ongoing	€ 732,424.00	€ -	Annual Revenue Budget/Expenditure 2022
E07 Waste Regulations, Monitoring & Enforcement		€ 537,802.00	€ -	€ -	ongoing	€ 537,802.00	€ -	Annual Revenue Budget/Expenditure 2022
E10 Safety of Structures and Places		€ 528,846.00	€ -	€ -	ongoing	€ 528,846.00	€ -	Annual Revenue Budget/Expenditure 2022
E11 Operation of Fire Service		€ 4,619,988.00	€ -	€ -	ongoing	€ 4,619,988.00	€ -	Annual Revenue Budget/Expenditure 2022
E13 Water Quality, Air and Noise Pollution		€ 516,355.00	€ -	€ -	ongoing	€ 516,355.00	€ -	Annual Revenue Budget/Expenditure 2022
Recreation & Amenity								
F02 Operation of Library & Archival Services		€ 2,954,852.00	€ -	€ -	ongoing	€ 2,954,852.00	€ -	Annual Revenue Budget/Expenditure 2022
F03 Op, Mice & Imp of Outdoor Leisure Areas		€ 792,790.00	€ -	€ -	ongoing	€ 792,790.00	€ -	Annual Revenue Budget/Expenditure 2022
F04 Community Sport & Recreational Dev		€ 988,094.00	€ -	€ -	ongoing	€ 988,094.00	€ -	Annual Revenue Budget/Expenditure 2022
F05 Operation of Arts Programme		€ 1,216,330.00	€ -	€ -	ongoing	€ 1,216,330.00	€ -	Annual Revenue Budget/Expenditure 2022
Portlaoise Leisure Centre (0612001C)		€ -	€ 243,020.00	€ -		€ 762,759.00	€ 1,300,000.00	Ongoing Maintenance & Upgrade
Portlaoise Leisure Centre (0612005C)		€ -	€ -	€ -		€ 176,543.00	€ 1,488,000.00	Ongoing Maintenance & Upgrade
County Library Portlaoise 0622011C		€ -	€ 3,898,628.00	€ -	02-2023	€ 6,378,191.00	€ 6,515,461.00	15% Local Funding
Agriculture, Education, Health & Welfare								
Mountmellick Flood Relief Scheme (0713002C)	Develop & design sustainable FRS	€ -	€ 134,730.00	€ -	2025	€ 875,047.00	€ 5,000,000.00	100% OPW Funded
Portarliffington Flood Relief Scheme (0713004C)	Develop & design sustainable FRS	€ -	€ 334,627.00	€ -	2025	€ 733,132.00	€ 5,600,000.00	100% OPW Funded
Clonsilla Flood Relief Scheme (0713005C)	Develop & design sustainable FRS	€ -	€ 24,603.00	€ -	2025	€ 85,808.00	€ 2,500,000.00	100% OPW Funded

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
Miscellaneous Service								
H03 Administration of Rates		€ 2,233,735.00	€ -	€ -	ongoing	€ 2,233,735.00	€ -	Annual Revenue Budget/Expenditure 2022
H09 Local Representation/Civic Leadership		€ 895,503.00	€ -	€ -	ongoing	€ 895,503.00	€ -	Annual Revenue Budget/Expenditure 2022
H11 Agency & Recoupable Services		€ 7,518,149.00	€ -	€ -	ongoing	€ 7,518,149.00	€ -	Annual Revenue Budget/Expenditure 2022
Totals		€ 86,972,685.00	€ 33,836,969.44	€ 2,822,475.00		€ 175,476,925.02	€ 156,305,108.19	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name Housing & Building	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Part V at Bradleys Field, Dublin Road, Portlaoise 0115261C	4 units	€ -	€ 2,011.00	€ -		€ 4,060.00	Had original budget >€500,000 now incorporated into CALF 0112014C which is reported in Expenditure being Incurred
Part V Ballinacloyer Rd Graiguecullen 0115259C	7 units	€ -	€ -	€ -		€ 3,534.00	Had original budget >€500,000 now incorporated into CALF 0112014C which is reported in Expenditure being Incurred
Part V The Mairings and Roselawn 0115272C	7 units	€ -	€ -	€ -		€ 8,782.00	Had original budget >€500,000 now incorporated into CALF 0112014C which is reported in Expenditure being Incurred
Part V Droughill, Portarlinton 0115273C	3 units	€ -	€ 1,666.00	€ -		€ 1,955.00	Had original budget >€500,000 now incorporated into CALF 0112014C which is reported in Expenditure being Incurred
6 Units at Fire Station, Stradbally 0115291C	6 units	€ -	€ -	€ -		€ 1,500,000.00	This project did not proceed.
Turnkey at Feather Bed Lane, Borris in Ossory 0115270C	5 units	€ -	€ -	€ -	Q4 2022	€ 2,091,314.00	
CALF Spa Street, Droughill 0112014C	26 units	€ -	€ -	€ -	Q3 2022	€ 1,579,577.00	
O'Moore Place Regeneration 0113002C		€ -	€ -	€ -		€ 464,507.00	
Totals		€ -	€ 3,677.00	€ -		€ 5,653,739.00	

8. APPENDIX B - Checklists

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 *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 Public Spend 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 and requested for 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 for Local Authorities structures Feb '21. OPW Procurement Frameworks for elements of works with Deeds of Adherence signed.
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	Ongoing budget checks are carried out.
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 2020-2022 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, which will be checked by Internal Audit.
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 2022.
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 – All projects must go through 4 Stages of Dept approval. N/A for 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 & Agency/Recoupable Services.
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/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	Not in all cases, budgets and programmes were adjusted accordingly sometimes due to scope changes, approval was sought prior to any budget increase/delays.
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 project was withdrawn due to viability.
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 ▪ 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. ▪ NOAC performance Indicators. ▪ 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 ▪ NOAC performance Indicators. ▪ 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	<ul style="list-style-type: none"> ▪ 1 Roads Capital Scheme at final account stage, created a 'Lessons Learnt Register' in 2022.
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 2022.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2022.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2022.
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 2022.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2022.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2022.
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 2022.

9. APPENDIX C – In Depth Check No. 1

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Sean Doire, Social Housing Scheme, Cork Road, Durrow, Co. Laois Scheme No. N11/2/376
Detail	Capital Construction Project - 22 Social Housing Units at Cork Road, Durrow, Co. Laois
Responsible Body	Laois County Council
Current Status	Expenditure Being Incurred
Start Date	November 2018
End Date	Completed and Tenanted 6/12/2022
Overall Cost	€5,884,042.92

Project Description

Introduction

The project was for the construction of 22 No. Social Housing units in Durrow, Co. Laois named Sean Doire, Durrow Co. Laois at an overall approved cost of €5,302,331.

The site identified is 1.09 hectares. The land was purchased by Laois County Council for €138,186.15

Initial Proposal

In November 2018 the Council submitted its formal proposal to develop 22-unit housing scheme and support infrastructure at Sean Doire, Durrow, Co. Laois under Social Housing Strategy 2015 -2020, to the Department of Housing, Local Government and Planning.

The initial scheme layout consisted of a mix of two and three bed houses.

The initial proposal of units consisted of:

10 no. 2Bed/2 storey units – 80m²

4 no. 2 Bed/1Storey units – 60m² (elderly units)

8 no. 3 Bed 2 Storey units – 92m²

This allowed for a good mix of family homes and homes for the elderly (single storey).

Capital Works Management Framework Process

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

- Implementation Stage Budget for a Project
- Employer’s Representative
- Managing Change orders
- Managing Contractor’s Claims
- Construction Cost control

- Project Reviews and Progress Reports
- Budget Management and Communications within the Sanctioning Authority
- Final Accounts; 1. Draft Final Account, 2. Interim Final Account, 3. Final Account Report
- Post Project Review Report
- Conciliation & Arbitration

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

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

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

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

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

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

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Council's Internal Audit Unit has completed a Programme Logic Model (PLM) for the Sean Doire, Social Housing Scheme, Durrrow, Co. Laois. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The Construction of a 22-units Social Housing Scheme at Sean Doire, Durrrow Co. Laois</p> <p>A Reduction in the Council's Housing Waiting List</p>	<p>€5.8 m capital expenditure</p> <p>Staff Back-up support of an administrative and technical nature</p>	<ol style="list-style-type: none"> 1. Site Purchased 2. Preparing the submissions to obtain necessary departmental approvals for each stage of the process. 3. Carrying out a Project Appraisal, 4. Preparing a Design brief, 5. Proper Procurement of an Architect Led design team 6. Compiling Cost Estimations and other required information to be included in submissions. 7. Complying with the 4-Stage Approval process under the Capital Works Management Framework 8. Proper Procurement for the Contractor to complete the works on E-tenders and on the OJEU. 9. Proceed to construction of 22 housing units 10. Completion of units 11. Units Tenanted 	<p>22 New Social Housing Units available to Laois County Council to reduce the Housing Waiting List</p>	<p>22 Housing Units completed And fully tenanted</p> <p>57 occupants in total.</p>

Description of Programme Logic Model

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

Inputs: The primary input to the project is capital funding of €5.8m which has been submitted for payment with the Department of Housing, Local Government & Heritage. It also required administrative and technical back-up support from Laois County Council staff.

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

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

Outputs: The 22 No. Housing Units completed and tenanted.

Outcomes: The outcome of the project provided 22 No. Social Housing Units into Laois County Council's Housing Stock and housed 22 No. family units currently on the Council's Waiting List.

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

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

29/11/2018	Submit Initial Capital Appraisal to Department
21/12/2018	Department Approval All in Costs €4,467,829
January 2019	Appointment of Architect Led Design Team for Design Brief to incorporate into the Request for Tender.
May 2019	Stage 2 Application submitted (PR04) for €5,341,960
July 2019	Department Stage 2 Approval with a revised budget in the sum of €5,297,262 granted by Department
October 2019	Grant of Part VIII Approval of the Local Government (Planning & Development) Regs, 2001 as amended for 22 Housing Units at Full Council meeting.
February 2020	Stage 3 Application (PR06) seeking approval to proceed to tender €5,395,273
March 2020	Department Approval – Stage 3 Detailed design approved by the Department and approval € 5,398,858.07 authorisation to proceed to tender
July/August 2020	Tender Process/ Tender Report
September 2020	Stage 4 Submission (PR07) to the Department including a Report on Tenders prepared by the Quantity Surveyors and an updated Scheme Cost Details. €5,382,861
October 2020	Department Approval Stage 4 €5,302,331
December 2020	Appoint Successful Contractor
12/4/21	Construction commenced
29/11/2022	Completion
December 2022	Tenanted 57 people – 22 families
February 2023	Final account sent to Department

Section B - Step 3: Analysis of Key Documents

The following section outlines the key documentation reviewed by Internal Audit relating to appraisal, analysis and evaluation Sean Doire, Social Housing Scheme, Durrow, Co. Laois

Project/Programme Key Documents	
Title	Details
1. Original capital Appraisal	Project Appraisal prepared and submitted to the Department in Nov 2018
2. Stage-1 Approval Letter 21.12.18	Approval in Principle with Conditions, to proceed to stage 2
3. Chief Executive's Order No. 47/2019 dated 21 st January 2019	Appointment of Architect Led Design Team A definitive Design Brief was developed and incorporated into the Request for Tender.
4. Stage-2 Approval Letter 22 July 2019	Stage 2 Approval with a revised budget in the sum of €5,302,331 granted by Department
5. Part 8 Report to Council	Grant of Part VIII Approval of the Local Government (Planning & Development) Regs, 2001 as amended for 22 Housing Units at Full Council meeting.
6. Application for Stage-3 (PR06)	Submission of Cost Plan and revised budget figures € 5,395,273.07 to Department seeking approval to proceed to tender
7. Stage-3 Approval 30/3/2020	Stage 3 Approval granted by Department and authorisation to proceed to tender for the construction contract
8. Tender Docs (RFT 170977)	RFT 170977 tender documents and Tender Report dated August 2020
9. Application for Stage 4 Application	Submission to the Department for Stage 4 Approval including a Report on Tenders prepared by the Quantity Surveyors and an updated Scheme Cost Details.
10. Stage-4 Approval 19.10.20	Stage 4 approval to proceed to appoint successful tenderer granted by Department and revised all-in budget cost of €5,302,331.
11. Appointment of successful tenderer to the contract	Letter of acceptance of tender and appointment as Project Supervisor Construction Stage to the project. Chief Executive's Order No.735/2020 dated 14.12.2020
12. Final Account	Final Account to Department €5,884,042.92

Key Document 1: Original Capital Appraisal

Project Appraisal submitted to Department of Housing, Planning and Local Government for 22 units in November 2019.

The appraisal included details on the following:

1. An Analysis of Housing Need – This was provided by the Senior Executive Officer, Housing Department. Approved applicants on the Housing List with a preference for Durrow were identified along with existing tenants who applied for a transfer to the Durrow Area. The analysis went on to state that the need existed for the units, and they would be tenanted in accordance with the Council's allocation scheme 2011.
2. Design Brief – The Design Brief included details on the Proposed Tenure Mix, the density of the development, dwelling types, and the scheme layout details.
3. Site Selection – The Site Selection section outlined details on the site location in relation to major facilities and amenities in the town.
4. Project Management/Project Delivery – This section dealt with the need to appoint a new design team to the project who were tasked with taking the design through from Part 8 approval process to Tender, Tender Report & Recommendation and then to construction stage. It also nominated two members of staff who would be assigned to the delivery of the project
5. Initial Cost Estimate – An initial cost estimate for 22 units of €4,467,829 was included on Form HC A1B.

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

Key Document 2: Stage 1-Approval Letter - Stage 1 Approval in Principle letter dated 21.12.18 for €4,467,829 granted by DHPLG with conditions and approval to proceed to Stage 2 submission in relation to 22 units and approval to proceed to advertise for the services of an Architect Led Design Team. The project was given department reference of N11/2/376

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

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

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

Key Document 3: Chief Executive's Order No. 47/2019 dated 21st January 2019. Appointment of Architect Led Design Team – For a Design Brief to incorporate into the RFT.

Having obtained Stage1 Approval, the Council prepared a definitive Design Brief which was developed and incorporated into the Request for Tender for the procurement of an Architect Led Design Team. The Request for Tender was advertised on E-Tenders and on the OJEU with the help of the OGP.

Key Document 4: Stage-2 Approval with a revised budget in the sum of €5,302,331 granted by Department 22nd July 2019. The approval stated that it was now in order to proceed with tendering the project subject to the Council's compliance with public procurement tendering procedures and confirmation/adherence on a number of conditions requested by the Department's Architectural Advisor/Quantity Surveyor.

Key Document 5: Part 8 Report – October 2019

Report to Members for Construction of 22 No. Houses at Sean Doire, Durrow, Co. Laois.

Key Document 6: Application for Stage-3 application

Form CWMF PR06 (All-in-Cost details), including Cost plan Analysis, a set of tender drawings and a break-down of the site costs were submitted to the Department on 20/2/20 in respect of application for Stage-3 Approval. The Cost plan was submitted by the Architect Led Design Team for the project and set out the main costs for the completion of the project. The application fulfilled all the requirements for information that the Department requires to assess the application for Stage-3 Approval and is in compliance with the Capital Works Management Framework requirements to obtain Stage-3 Approval.

Key Document 7: Stage-3 Approval

Stage-3 Approval: An Approval-in-principle Letter was received from the Department in 30/3/20. A revised budget approval in the amount of €5,398,858.07 was approved with details provided within Appendix 1 (Scheme Budget Cost Approval Notification). The approval stated that it was now in order to proceed with tendering the project subject to the Council's compliance with public procurement tendering procedures and confirmation/adherence on a number of conditions requested by the Department's Architectural Advisor/Quantity Surveyor.

Key Document 8: Application for Stage-4 Application

Following receipt of Stage-3 approval, the tender documents were finalised and advertised on e-tenders for a four-week tender process (Reference RFT170977). A tender report was then prepared by the Quantity Surveyor. The Council applied for Stage-4 Approval to appoint contractors by submitting the Report on Tenders which had been prepared by the Quantity Surveyors, and an updated Scheme Cost details on Form CMWF PR07. This is in compliance with the Capital Works Management Framework requirements to obtain Stage-4 Approval.

Key Document 9: Stage 4 Approval (May 2019)

Stage 4 Approval: Stage 4 Approval was received from the DHLGH in 19/10/20. A recommended all-in budget approval in the amount of €5,302,331. was approved (Scheme Budget Cost Approval Notification). The approval stated that the Department had no objection to the acceptance of the recommended tender for construction.

Key Document 10: Appointment of successful tenderer as Project Supervisor Construction Stage (Main Contractor) to the project, Chief Executive's Order No.735/2020 dated 14.12.2020

The successful tenderer was appointed as Project Supervisor Construction Stage in letter dated 14/12/20. 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

Key Document 10: Final Account PR07A

Final Account for the project €5,884,042.92. The project budget approval was €5,302,331. The variance is explained in the Final account including with 23 Change Orders.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Stage Applications and Approvals	To assess project under CWMF	Available Electronic and Hard Copy Files
Contract documents	Assess level of compliance with successful tender	Available from files
Overall Level of Project Expenditure	Measure Programme Inputs	Available from files and Agresso Financial Management System
Break-down of Costs of the project expenditure	For comparison purposes with future schemes	Available from files and Agresso Financial Management System
No. of families/housing applicants accommodated	Reduce Council Housing Waiting List	Available from files
Final Account	Details of the project and claim to Department	Available from File

Data Availability and Proposed Next Steps

The appropriate data for the future evaluation of the project is already available on electronic and hard copy file. All signed Departmental approvals have been sighted and are on file. A full break-down of the costs and expenditures can be obtained from the Final Account, along with the QS reports and Engineer certifications and the Agresso Financial Management System. It was noted that the Final Account is at variance with the Agresso account. A PO must be terminated and a reconciliation carried out on the Capital Account.

The Final Account has been submitted to the Department with a 10.9% overspend.

A full post-project review will need to be carried out when the project is completed including payment of retention. The project Certificate of Practical Compliance has been issued to allow for the houses to be occupied. The post – project review should include the total number of families and individuals housed as a result of this project and the corresponding reduction in the Council’s Housing Waiting List.

Section B - Step 5: Key Evaluation Questions

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

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

This in-depth check indicates that the project is in satisfactory compliance with the standards and principles set out in the Public Spending Code. This is based on an analysis of the approvals process in terms of the timelines, key milestones and documents of this project and adherence to the Capital Works Management Framework. There is a clear audit trail on file and Electronically of the required documentation and approvals for each stage of the project. There is a clear audit trail of contractor's payments and each payment certified by the Architect and by Housing Engineers prior to payment. The necessary Changes Orders to the project have been included in the Final account for the approval of the Department. There are some minor costs associated with the project that will require a further claim to the Department. This should be completed as soon as possible.

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

There is sufficient data and information on file to ensure that the project can be subjected to a full evaluation at a later date. Necessary financial information can be obtained from the Agresso Financial Management System and Quantity Surveyors reports are available to back-up each contractor's payment. There is a clear audit trail on the file from the start to the signing of the contract document. The scheme has the benefit of having clear outcomes and benefits established from an early stage, i.e. 22 No. social housing applicants have been housed. A full post project review should be carried out when the scheme is completed. The completion and tenanting date of the scheme was completed on 6th December 2022

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

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

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

It is recommended that the final account be reconciled with the Agresso Financial Management System when the project is 100% completed and retention has been discharged.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Sean Doire Social Housing Scheme Durrow, Co. Laois:

Summary of In-Depth Check

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

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

The main objective of this project is the construction of 22 No. Housing Units to provide housing for 22 families and reduce the Council's Housing Waiting List accordingly. The original completion date was missed but all units are now tenanted.

The construction contract and the original contract sum had a 10.9% variance which has been detailed in the Final Account submitted to the Department. The Housing Department should be in the position to complete an overall post-project review by June 2023 and this will ensure full compliance with the Public Spending Code.

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of the Construction of 22 houses in Durrow, Co. Laois.

10. APPENDIX D – In Depth Check No. 2

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Operation of Fire Service Revenue Expenditure Code E11
Detail	Operation of Fire Service
Responsible Body	Laois County Council Fire Service Roads, Transportation, Environment, Water Services & Emergency Services Directorate
Current Status	Revenue Expenditure being Incurred
Start Date	Fire Services Annual Revenue Programme 2022
End Date	Ongoing Revenue Programme
Overall Cost	€4,619,988

Project Description

The Fire Services in Ireland are managed at local authority level, with the Department of Housing, Planning and Local Government (DHPLG) playing legislative, policy-making and advisory roles. The fire services are operated by Fire Authorities, which are managed by Local Authorities. The Fire Service plays an important role in fire prevention, building inspection and providing emergency services.

Laois County Council is the Fire Authority for the administrative area of the County of Laois as established under Section 9 of the Fire Services Act 1981 and 2003. Laois County Fire and Rescue Service performs the functions for Laois Fire Authority.

The operation of the fire services is governed by Section 9 of the Fire Services Act 1981 and 2003, and a number of Acts, Regulations and procedures detailed below:

- Explosives Act 1875
- Fire Brigades Act 1940
- Registration of Clubs Act (Irl) 1904, 1988 & 2000
- Public Dance Halls Act 1935 and 1997
- Gaming and Lotteries Act 1956
- National lotteries Act 1986
- Dangerous Substances Act 1972 and 1979 and SI regulations 1979 & 2019
- Fire Services Act 1981
- Fire Services Act 1981 (as amended by Part 3 of the Licensing of Indoor Events Act 2003)
- Fire Authorities (Emergency Operations) Regulations 1987
- Safety, Health and Welfare at Work Act 2005
- Keeping Communities Safe – A Framework for Fire Safety in Ireland 2013 – National Directorate for Fire and Emergency Management (NDFEM)
 - Keeping Communities Safe – Research Document
 - Keeping Communities Safe – Fire Services Training
 - Keeping Communities Safe – Managing Safety in Fire Services
- Building Control Acts 1990-2014 – Part B
- Building Control Regulations 1997-2015
- Building Regulations 1997-2017
- Risk Based Approach Report 2012/2013 – NDFEM
- A Framework for Major Emergency Management – DHPLG
- Explosive Stores Regulations 1997
- Ease of Escape Regulations 1985
- Seveso II Directive – N/A in 2022

Laois County Council's Fire & Emergency Operations Plan (Sec 26 of The Fire Services Act 1981 & 2003) and Corporate Plan sets out the responsibilities of the Fire Authority as follows:

- Fire Brigade Operations
To provide for the rescue or safeguarding of persons and the protection of property from fire & other emergencies
- Fire Services Infrastructure
To provide satisfactory infrastructure for the fire service
- Fire Prevention
To provide for the safeguarding of the public from the hazard of fire in the built environment
- Community Fire Safety
To reduce the number of fires & other emergencies that put lives at risk.
- Major Emergency Management
To prepare & maintain the Council's ability to carry out its functions in any Major Emergency, severe weather or other critical incident that might be declared.

The Functions of Laois County Council Fire Authority, in accordance with the above legislation are as follows:

- To make provision for the prompt and efficient extinguishing of fires in buildings etc. and for the protection and rescue of persons and property from injury by Fire
- To establish and maintain a Fire Brigade
- To make adequate provision for the reception of and response to calls
- To issue licences under the Dangerous Substances Act, 2019
- To inspect premises for suitability under the Explosives Act, 1875
- To make arrangements for the efficient training of personnel
- May inspect buildings for compliance with Fire Safety and with Section 37 of the Fire Services Acts, 1981 & 2003
- To give advice in relation to Fire Safety to owner/occupier/person having control/of a building
- To inspect premises which are the subject of licence applications
- To make provision for non-fire emergencies, including Road Traffic Accidents
- To prepare and revise Fire and Emergency Operations Plans
- To prepare fire personnel to discharge their responsibilities under Section 28 of the Fire Services Acts, 1981 & 2003
- To examine Fire Safety Certificate applications for compliance with Part B of the Building Regulations on behalf of the Building Control Authority
- To advise and participate in the Emergency Planning process
- To operate and run the Fire Service within the financial constraints imposed by the L.A. & DoEHLG
- Advise, where appropriate, the Planning Authority in relation to its functions under the Planning & Development Act, 2000
- To implement the requirements of the Safety Health and Welfare at Work Act, 2005
- To administer /manage the Fire Service in an efficient, effective, and transparent manner
- To discharge functions under other legislation as outlined in Section 11 of the Fire Services Acts, 1981 & 2003

National policy for the provision of Fire Services in Ireland is driven and supported by the National Directorate of Fire and Emergency Management - **NDFEM**, which also oversees and develops standards and the delivery of quality services by the Fire Authorities. The NDFEM was established in 2009 under the aegis of the DHPLG and they incorporate the work done previously by The Fire Services Council. In 2013 the NDFEM published **Keeping Communities Safe – A Framework for Fire Safety in Ireland**, a policy document which is the blueprint for the future direction of the fire service, aimed at delivering consistent, effective and value for money fire services in Ireland while continuing to reduce the risk from fires in our communities and prioritising the safety of fire personnel in their work.

Laois County Council adopted the **Fire and Emergency Operations Plan** on the 27th July 2015 and its purpose is to fulfil the Council's statutory obligations as a Fire Authority as outlined in **Section 26 of the Fire Services Acts 1981 and 2003**. While the legislation specifically requires this plan deal with arrangements, made with regard to fire and emergency operations, the plan also takes into consideration the substantial range of Fire Safety and Fire Prevention activities carried out by the Fire Services, along with the contribution the Fire Authority makes to Major Emergency Management in line with the recommended approach by the DHPLG and the NDFEM.

The Fire and Emergency Operations Plan sets out current arrangements within the Fire Authority, but it also sets out strategic objectives and targets for the Fire Authority. An Annual Service Operational Plan for Laois County Council Fire and Rescue Service is derived from the Fire and Emergency Operations Plan 2015

Section 26 of The Fire Services Acts, 1981 & 2003 states:

- (1) Each fire authority which maintains a fire brigade shall prepare (and as occasion requires, revise) plans for fire and emergency operations showing the provision made by it in respect of organisation, appliances, equipment, fire stations, water supplies and extinguishing agents, training, operational procedures, and other such matters as may be relevant, and for dealing with operations of an emergency nature under Section 25.
- (2) The making and revision of a plan shall be a reserved function. Laois County Council's 2015 Plan is still in operation.

Section 25 of The Fire Services Acts, 1981 & 2003 states:

A fire authority may carry out or assist in any operations of an emergency nature, whether a risk of fire is involved, and a fire authority may accordingly make such provisions for the rescue or safeguarding of persons and protection of property as it considers necessary for the purpose of that function.

The Fire and Emergency Operations Plan also includes reference to operational duties imposed on the Fire Authority by Sections 10(2) and 10(3) of the Fire Services Acts, 1981 & 2003.

Section 10(2) of The Fire Services Acts, 1981 & 2003 states:

A fire authority shall –

- a) Make provision for the prompt and efficient extinguishing of fires in buildings and other places of all kinds in its functional area and for the protection and rescue of persons and property from injury by fire, and
- b) Establish and maintain a fire brigade, provide premises and make such other provision as it considers necessary or desirable for such purpose, and
- c) Make adequate provision for the reception of and response to calls for the assistance of the fire brigade.

Section 10(3) of The Fire Services Acts, 1981 & 2003 states:

A fire authority shall, in the exercise of its functions under subsection (2), have regard (in addition to all other relevant considerations) to the nature of the fire hazards and the probable incidence and extent of fires in its functional area, the character of the area and the value of the property liable to be damaged by fires.

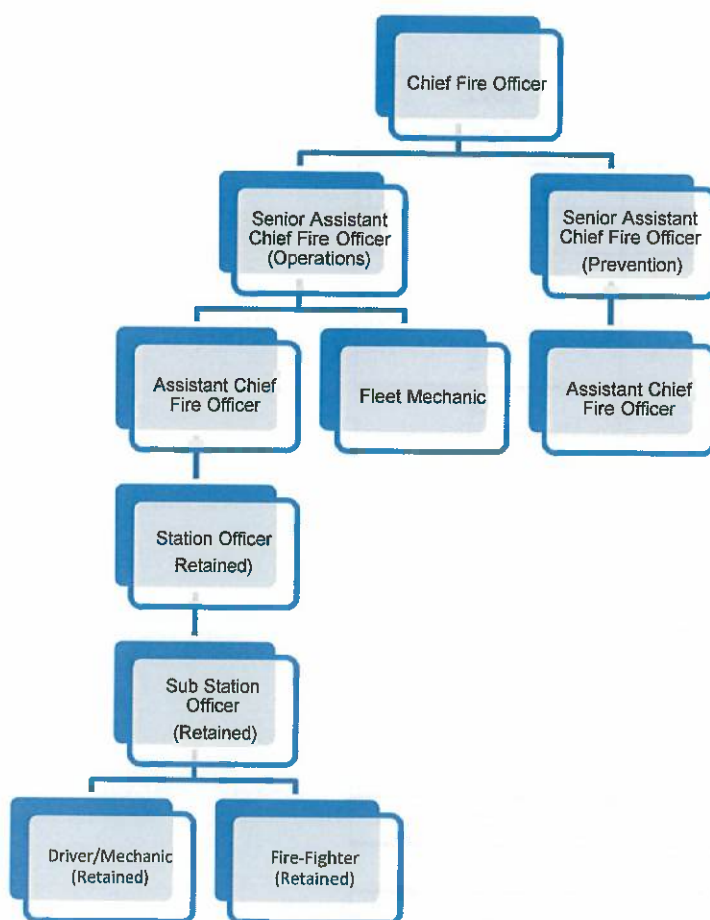
East Region Communications Centre (ERCC)

The East Region Communications Centre is a regional control centre based in Dublin Fire Brigade's headquarters in Townsend Street, Dublin 2. They receive emergency calls and mobilise resources for the Fire Service in Laois and all the counties in the eastern region. Under Section 10(2)(c) of the Fire Services Act, 1981, Fire Authorities are required to make adequate provision for the reception of and response to calls for assistance of the Fire Brigade, The Fire Authorities in the eastern region entered into a Section 85 agreement under the Local Government Act with the ERCC for the provision of these functions.

Laois County Council's Section 85 agreement with Dublin City Council was made in 2000.

Laois County Council has Operational Agreements under Section 149a of the Local Government Acts 2001-2014 in place with Carlow, Kildare, Offaly and Tipperary for the provision of firefighting and rescue services under the nearest available resources concept.

The organisation of Laois County Fire and Rescue Service is shown in the chart below.



Brigade and staffing structure

Laois County Council maintain eight fire stations in the County of Laois: Portlaoise, Portarlington, Rathdowney, Durrow, Mountmellick, Mountrath, Abbeyleix & Stradbally. Kildare, Tipperary & Carlow also provide first turnout fire cover to portions of Co. Laois under Section 149a agreements of nearest available resources. (Kilkenny have not yet signed the S149a Agreement yet however Laois has applied Kilkenny to its townlands as the nearest available resource)

Retained fire fighters are on-call 24/7 and must make themselves available for duty at all times unless they have received approval not to attend from their station officer. They must live and work within a reasonable distance of the fire station.

Laois Fire Service is currently staffed by four full-time Senior Fire Officers who are professionally technically qualified officers, sixty five retained (part-time) fire fighters, one full time mechanic and one administration personnel. Full retained Firefighter compliment is 75.

Laois County Council Fire Activities 2022

The Fire Service provided service in the areas of Fire Prevention, Fire Brigade Operations, Community Fire Safety Awareness and Major Emergency Planning in 2022.

Laois County Fire & Rescue Service turned out 1084 times in 2022 to emergency incidents consisting of 306 fires, 355 special service incidents & 134 false alarms.

Fire Service Statistics – Operations Call Outs

Annual returns of fire service activities are reported on Form FS A1 to the Fire Services Section of the Department of the Environment.

Call Out Type	2022
Domestic Building Fires	120
Institutions	1
Industrial	6
Commercial	2
Service	6
Other	171
Total Fires	306
Road Traffic Accidents	108
Flooding	38
Other Special Services	209
Total Special Services	355
False Alarms (Malicious)	2
False Alarms (Good Intent)	132
Total False Alarms	134
Total Incidents	795

Call outs were up 24% on 2021 figures.

Fire Service Fire Prevention & Community Fire Safety Statistics

- Laois County Council Fire and Rescue Service processed 62 fire safety certificate applications and 55 District and Circuit Court licensing applications in 2022.
- 25 premises were inspected under the Fire Services Acts 1981 and 2003 and 44 during performance inspections were carried out on premises throughout the County. (During Performance Inspections are fire safety assessments of public assembly type premises when they are open to the public and including large occupancy venues, bingo halls, public houses, night clubs, outdoor events etc
- Laois County Council Fire and Rescue Service participated in 168 fire safety consultations with members of the public and fire safety consultants throughout 2022.

Laois County Council Fire and Rescue Service carried out the following work under Part III of the Fire Services Acts 1981 and 2003.

- Served 5 immediate Closure Notices under Section 20A of the Act on potentially dangerous buildings throughout the County,
- Served 1 Fire Safety Notice under Section 20 of the Act,
- Requested 5 number Fire Safety Assessments, permitted under Section 18(6) of the Act, to be carried out on premises where fire safety deficiencies were observed but did not necessitate immediate action as per items a and b above,

- Fire Authority provided fire safety advice letters, permitted under Section 18 (4) and 18 (5) of the Act, on 57 premises throughout the County.

Extensive planning, liaison meetings and site visits were carried out on several licensed and unlicensed outdoor events including the Electric Picnic Music Festival and the National Ploughing Championships. During performance inspections were also carried out during these outdoor events.

The Fire Safety Primary Schools Programme was carried throughout the County between October and December 2022. All eight fire stations were involved with this programme. Fire safety information was received by over 1800 3rd class primary students.

National Fire Safety Week (17th - 23rd October 2022). Laois County Council Fire and Rescue Service personnel, in all eight fire stations, provided presentations on fire safety in the home throughout the County. The presentations were aimed specifically at our most at risk demographic i.e., over 65's.

Laois Community Fire Safety Group (group members include Laois County Council Fire and Rescue Service, TFI Local Link Laois Offaly, Laois Public Participation Network and Age Friendly Laois), ran a smoke detector in the home competition in local newspapers, radio, Facebook, twitter and on our www.laois.ie page.

Fire Service personnel, from all eight stations, are currently installing smoke detectors in the winning entrants' homes throughout the County. Smoke detectors have been installed in over 500 homes throughout the County since this annual competition commenced in 2018.

Additionally, the Community Fire Safety Group actively delivered fire safety messages to communities to target our most at risk demographic during Fire Safety Week and at Halloween. This included correspondence to all 650+ community groups available through the Laois Public Participation Network.

Performance Indicators - Laois County Council's Performance Indicators are compiled in line with the national guidelines provided. The service mobilisation and percentage attendance time at scenes statistics are provided to the Fire Service in Laois by ERCC as they mobilise the brigades and monitor the attendance times. There are a number of factors that may influence the attendance times recorded but the average time in minutes to mobilise fire brigades in the county of 5.53 minutes appears to be in line with the national average.

Laois Fire Services Performance Indicators 2022

			2022
F1:		Cost per Capita of the Fire Service	61.48
F.2		Service Mobilisation	
	B.	Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of fire	5.53
	D.	Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of all other (non-fire) emergency incidents	5.32
F.3		Percentage Attendance Times At Scenes	
	A.	% of cases in respect of fire in which first attendance at scene is within 10 minutes	27.86
	B.	% of cases in respect of fire in which first attendance at the scene is after 10 minutes but within 20 minutes	62.76
	C.	% of cases in respect of fire in which first attendance at the scene is after 20 minutes	9.38
	D.	% of cases in respect of all other emergency incidents in which first attendance at the scene is within 10 minutes	32.67
	E.	% of cases in respect of all other emergency incidents in which first attendance at the scene is after 10 minutes but within 20 minutes	55.12
	F.	% of cases in respect of all other emergency incidents in which first attendance at the scene is after 20 minutes	12.21
		Applications for Fire Safety Certificates	
P.5	A.	The percentage of applications for fire safety certificates received in 2022 that were decided (granted or refused) within two months of their receipt	20
	B.	The percentage of applications for fire safety certificates received in 2022 that were decided (granted or refused) within an extended period agreed with the applicant	57.78
		The total number of applications for fire safety certificates received in 2022 that were not withdrawn by the applicant	45
		The number of applications for fire safety certificates received in 2022 that were decided (granted or refused) within two months of the date of receipt of the application	9
		The number of applications for fire safety certificates received in 2022 that were decided (granted or refused) within an agreed extended time period	26

Recruitment, Retention and Training

In 2022, recruitment and more specifically retention were a key challenge for Laois Fire Services. There were 7 new starters and 8 leavers after 3 recruitment campaigns were held in 2022. Despite 3 campaigns, maintaining retained firefighters' long term is an ongoing challenge and cost for Laois with currently 10 vacancies in 2023.

There are currently 65 retained firefighting staff, from a full complement of 75, in Laois County Council. Two of the 65 are on temporary contracts. Training is ongoing always however of the 65, 7 of these have at least one of the 3 primary skills courses to complete to be competent at the basic level to carry out operations on the fire ground.

The cost of training per retained firefighter in Laois is approximately €46,200 per firefighter over a 5-year period. €26,000 for Year 1(not including the recruitment costs, medical, or PPE. Each firefighter must complete 1. initial fire-fighting skills, 2. breathing apparatus, compartment and 3. Fire Behaviour.

Revenue Expenditure Programme

The 2022 E11 Annual Financial Statement operation expenditure of County Laois Fire Services was €4,619,988. In addition, the Fire Services also incurred E12 Fire Prevention expenditure of €242,317. The largest proportion of the annual expenditure is Remuneration of Fire Personnel and Training.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Laois County Council have completed a Programme Logic Model (PLM) for Revenue Expenditure E11 Operation of Fire Services 2022. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To protect lives and property from fire. To make provision for prompt and efficient extinguishment of fires and for the protection and rescue of persons and property from fire. Laois's Fire Service protect our communities by responding appropriately to emergencies and by promoting fire safety and by providing effective fire safety certified services. Maintain suitably equipped and trained fire personnel. To ensure that a Community Fire Safety Programme is in operation. 	<ul style="list-style-type: none"> Revenue funding of €4,619,988 4 Fulltime Senior Officers. 65 trained personnel. 1 Admin. Personnel. 8 no. Fire stations. Section 26 Fire and Emergency Operations Plan Annual Service Operational Plan 2022. Legislation and Guiding documents for Fire Services and Emergencies. Fire Service Information System (FSI) for recording attendance at duties for Fire Fighter, generating payroll, and invoicing Fire Charges. My Pay Payroll system for Fire Fighters quarterly remuneration. ERCC to mobilise resources. Section 149a agreements Education and Training courses. 	<ul style="list-style-type: none"> Responding to Fire callouts and other emergencies. Fire Prevention – provide advice on fire safety and carry out inspections. Provide advice to the Council's planning authority. Assess applications for Petroleum Licences. Assess Fire Safety Certificates. Inspect licensed premises. Continue the Schools Programme under Community Fire Safety. Co-ordinate Major Emergency Management (MEM) for the Council and review the MEM Plan. Liaise with the MEM Regional Working Group organising training and exercises. Attend six weekly MEM Regional meetings. Chief Executive attends Regional MEM steering group meetings Electric Picnic and Ploughing Events Participate in the Halloween Festival Programme. Monitoring the Revenue budget. Adherence with Health & Safety legislation and related regulations and guidance. Maintaining Risk Management procedures. Prepared Section 26 Fire and Emergency Operations Plan 2015 Prepared Annual Service Operational Plan 2022. 	<ul style="list-style-type: none"> Attended a total of 795 callouts in in 2022. Average time in minutes to mobilise fire brigade in part time station in respect of fire and all other emergency incidents – Fire: 5.53 Other: 5.32 1800 primary school students received Fire Safety in the Schools Programme in 2022. Fire Prevention, no. of Fire Safety Cert. applications – Received 62 Fire personnel received refresher training and upskilling. Compliance with Performance Indicators. 	<ul style="list-style-type: none"> Lives saved attending Fire and other Emergency callouts. Protected properties from major fire damage. Created a greater awareness of fire safety in the community. Met targets in Laois County Council Fire and Rescue Service Operational Plan 2022 27.86 % of fires call-outs where first attendance was within 10 mins. 62.76% of fire callouts where first attendance is after 10 mins but within 20 mins. 77.78% of Fire Safety Certs. Received in 2022 were decided (granted or refused) within an agreed extended period Achieved objectives in the Corporate Plan

Description of Programme Logic Model

Objectives: The main objective of the Fire Authority is to protect lives and property from fire and to make provision for prompt and efficient extinguishment of fires and for the protection and rescue of persons and property from fire. In order to this they must maintain suitably equipped and trained fire personnel.

Inputs:

1. The primary input to the programme is Laois County Council's Revenue Funding of €4,619,988.
2. 8 no. Fire Stations.
3. 4 Fulltime Senior Officers , currently 65 retained firefighters, 1 Administrative personnel.
4. Laois County Council Fire and Emergency Operations Plan 2015.
5. Annual Service Operational Plan 2022.
6. Legislation and guiding documents for Fire Services and Emergencies.
7. Fire Service Information System (FSI) for recording attendance at duties for Fire Fighters, generating payroll and invoicing Fire Charges.
8. My Pay Payroll system for Fire Fighters quarterly remuneration.
9. ERCC to mobilise resources.
10. Section 149a – Nearest Resource Available agreements with neighbouring Counties.
11. Education and training courses.

Activities: Key activities include:

1. Responding to Fire callouts and other Emergencies.
2. Fire Prevention – provide advice on fire safety and carry out inspections under Section 18 of the Fire Service Act, 1981.
3. Provide advice to the Council's planning authority under Section 13 of the Fire Service Act, 1981.
4. Assess applications for Petroleum Licences under the Dangerous Substances Act, 1979.
5. Assess Fire Safety Certificates under the Building Control Act, 1990.
6. Inspect licensed premises under Section 24 of the Fire Services Act,1981.
7. Continue the Schools Programme under Community Fire Safety.
8. Co-ordinate Major Emergency Management (MEM) for the Council and review the MEM Plan.
9. Liaise with the MEM Regional Working Group organising training and exercises.
10. Attend six weekly MEM Regional Working Group meetings.
11. Chief Executive attends Regional MEM steering group meetings.
12. Emergency Planning and Operations for Electric Picnic and The National Ploughing Championships
13. Participate in the Halloween Festival Programme.
14. Monitoring the Revenue budget.
15. Adherence to Health & Safety legislation and related regulations and guidance.
16. Maintaining Risk Management procedures.
17. Prepare Annual Service Operational Plan 2022

Outputs:


1. Attended a total of 795 callouts in respect of fires in 2022. 1084 turnouts in total
2. Average time in minutes to mobilise fire brigade in part time station in respect of fire and all other emergency incidents –
Fire: 5.53 – Other: 5.32.
3. primary school received Fire Safety Schools Programme in 2022.
4. Fire Prevention, no. of Fire Safety Cert. applications – Received 62
5. 65 fire personnel received refresher training and upskilling.
6. Compliance with Performance Indicators.
7. Section 26 Fire and Emergency Operations Plan 2022-2023 adopted by the Council in October 2022.

Outcomes:

The Fire Services in County Laois has saved the lives of fire and road traffic casualties along with other emergency incidents. Their efforts have also protected domestic and commercial properties from fire and storm damage. There is a greater awareness of fire hazards and fire safety within the community. The potential risks to the community were significantly reduced.

Section B - Step 2: Logic Model Mapping

The following section tracks Revenue Expenditure E11 Operation of Fire Services 2022 from inception to conclusion in terms of major project/programme milestones.



January 2022	<ul style="list-style-type: none">• 2022 Prepare Annual Service Operational Plan.• Processing Fire Certificates and Licences – ongoing• Inspection Premises – Ongoing• MEM ongoing throughout the year?
March 2022	<ul style="list-style-type: none">• Fire Fighter Payroll 1st Quarter.
April 2022	<ul style="list-style-type: none">•
June 2022	<ul style="list-style-type: none">• Fire Fighter Payroll 2nd Quarter.
September 2022	<ul style="list-style-type: none">• Commencement of Electric Picnic Planning for following year (ongoing)
October 2022	<ul style="list-style-type: none">• Fire Fighter Payroll 3rd Quarter.• Primary Schools Programme 2022• National Safety Fire Week• Halloween Fire Operations
November 2022	<ul style="list-style-type: none">•
December 2022	<ul style="list-style-type: none">• Fire Fighter Payroll 4th Quarter.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Revenue Expenditure E11 Operation of Fire Services 2022.

Project/Programme Key Documents	
Title	Details
Annual Service Operational Plan for Laois County Council Fire and Rescue Service 2022	The Annual Service Operational Plan 2022 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, training programme for the year and five-year specialist training plan, health and safety statistics and changes in operational standards.
Section 26 Fire and Emergency Operations Plan 2015	The adopted Fire and Emergency Operations Plan 2015 fulfils Laois County Council's statutory obligation as a Fire Authority with Section 26 of the Fire Services Acts, 1981 & 2003. The Plan sets out the strategic objectives for the Fire Service that Laois County Council wishes to achieve during the life of the Plan that will be included in the Annual Service Operational Plans going forward.
Adopted Budget of Laois County Council	The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Services for the coming year – 2022. The approval of the Fire Service budget along with all other budgets is a reserved function and is approved by the Council.
Annual Performance Indicators for Fire Services.	Fire Service personnel respond to fire and other emergency callouts and attendance at the scene is a key performance target as is attendance response times. The Performance Indicators measure performance against a set of targets and of other local authorities.
County Laois Major Emergency Plan	The purpose of this plan is to ensure that Laois County Council responds in an efficient and effective manner to any major emergency that may occur within its operational area. The Council recognises the responsibilities of all of its departments in delivering a structured and consistent approach to emergency management.
Keeping Communities Safe – A Framework for Fire Safety in Ireland,	A policy document which is the blueprint for the future direction of the fire service, aimed at delivering consistent, effective and value for money fire services in Ireland while continuing to reduce the risk from fires in our communities and prioritising the safety of fire personnel in their work.

Key Document 1: Annual Service Operational Plan for Laois County Council Fire and Rescue Service
 - The Annual Service Operational Plan 2022 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, training programme for the year.

Key Document 2: Fire and Emergency Operations Plan 2015 - The adopted Fire and Emergency Operations Plan 2015 fulfils Laois County Council's statutory obligation as a Fire Authority with Section 26 of the Fire Services Acts, 1981 & 2003. The Plan sets out the strategic objectives for the Fire Service that Laois County Council wishes to achieve during the life of the Plan that will be included in the Annual Service Operational Plans going forward.

Key Document 3: Adopted Budget of Laois County Council - The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Services for the coming year – 2022. The approval of the Fire Service budget along with all other budgets is a reserved function and is approved by the Council.

Key Document 4: Annual Performance Indicators for Fire Services - Laois County Council's Performance Indicators are compiled in line with the national guidelines provided. The service mobilisation and percentage attendance time at scenes statistics are provided to the Fire Service in Laois by ERCC as they mobilise the brigades and monitor the attendance times. There are a number of factors that may influence the attendance times recorded but the average time in minutes to mobilise fire brigades in the county of 5.53 minutes appears to be in line with the national average.

Key Document 5: County Laois Major Emergency Plan - The purpose of this plan is to ensure that Laois County Council responds in an efficient and effective manner to any major emergency that may occur within its operational area. The Council recognises the responsibilities of all of its departments in delivering a structured and consistent approach to emergency management.

Key Document 7: Keeping Communities Safe – A Framework for Fire Safety in Ireland -A policy document which is the blueprint for the future direction of the fire service, aimed at delivering consistent, effective and value for money fire services in Ireland while continuing to reduce the risk from fires in our communities and prioritising the safety of fire personnel in their work.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Revenue Expenditure E11 Operation of Fire Services 2022. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Operational Plan for Laois County Council Fire and Rescue Service 2022	To determine the key objectives, inputs, activities, outputs/targets and the ultimate outcomes.	File
Adopted Budget of Laois County Council and Annual Financial Statement of Laois County Council.	To determine if the annual budgets are efficiently and effectively managed.	Agresso
Annual Performance Indicators.	Assess the level of performance achieved in line with objectives set.	NOAC Report
Fire Data	To monitor activities and benchmark against best practice	Electronic File
Sample of expenditure documentation charged to the Operation of Fire Services Revenue Expenditure 2022.	To determine if best practice and value for money were achieved in the procurement of goods and services.	On file/Agresso

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Fire Services Department of Laois County Council. Assurance is provided that the Operation of Fire Services Revenue Expenditure 2022 was undertaken in line with the Public Spending Code guidelines. The necessary supporting documentation will be retained on file. An Audit of the Operation of the Fire Services will be carried out in July 2023.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Revenue Expenditure E11 Operation of Fire Services 2022 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)

Delivery of the Operations of Fire Services does comply with the standards set out in the Public Spending Code. Senior Fire Officers prepare an Annual Operational Plan with set objectives. This plan is implemented over the course of the year and is appraised at the end of the year to measure outcomes.

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

There is sufficient data and information available to ensure that the project can be subject to a full evaluation at a later date.

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

- (3) The **Fire and Emergency Operations Plan** adopted on the 27th July 2015, should be reviewed. While it is requirement to revise the plan if it still remains relevant and uptodate, Laois County Council's Plan is nearly 8 years in existence.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Revenue Expenditure E11 Operation of Fire Services 2022.

Summary of In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2022.

Public Spending Code

Quality Assurance Report for 2022

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.

