



Quality Assurance Report 2023

Issued by

LAOIS COUNTY COUNCIL

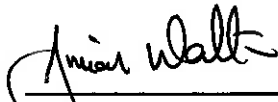
**Submitted to the National Oversight Audit Commission
(NOAC) in compliance with the Public Spending Code**

MAY 2024

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. Simon Walton
Deputy Chief Executive
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Dated: 31st May 2024

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1. Introduction

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

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

<https://www.gov.ie/en/publication/public-spending-code/>

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 2023 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 2023, 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 2023. The total projected lifetime value of the 42 capital projects listed is €131.98m. The six areas where projects were being considered for investment are in the Housing Directorate, with 24 projects valued at €100.61m, the Roads Directorate with 4 projects valued at €12.75, the Development Management Directorate with 4 projects at €9.07m, the Emergency Services Directorate with 2 projects at €3m, Recreation & Amenity with 6 projects at €5.09m and Miscellaneous with 2 projects valued at 1.46m.

Some of these projects are listed in the Capital Indicative Programme 2023 – 2025 adopted by the Members of Laois County Council on 3rd November 2022. The housing element forms part of the *Housing for All - a New Housing Plan for Ireland*. There was an expansion of >€500,000 in the existing current expenditure across 8 divisions; A01 Maintenance/Improvement of LA Housing units, A06 Support to Housing Capital & Affordable Programme, A09 Housing Grants, B02 NS Road Maintenance/Improvement, B03 Regional Road – Maintenance & Improvement, D06 Community & Enterprise, E11 Operation of Fire and H11 Agency & Recoupable Services totaling €11.67m. Total Capital Expenditure Amount in Reference Year 2023 amounted to €1.45m.

2.2 Expenditure being Incurred

Appendix A also contains the details of all areas of expenditure with a projected lifetime value greater than €0.5m being incurred by Laois County Council in 2023. Please note that as of the date of this report the 2023 expenditure is unaudited. In total there are 67 projects in this category. The total value of all these items of expenditure is €261.86m of which €161.50m relates to capital projected lifetime expenditure with the balance being revenue expenditure. The revenue expenditure, which totals €100.36m, 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 2023 amounted to €36.22m with Cumulative Expenditure for both Capital and Revenue to end of 2023 valued at €190.89m.

Full details of this expenditure are included in the Annual Financial Statement for 2023 which was approved by the Members of Laois County Council at their meeting of 29th April 2024.

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 2023 totaling €70.45m. There are 18 capital projects in the Housing Directorate totaling €56.46m, 4 projects in Development Management totaling €5.89m and 1 project in Recreation & Amenity €8.1m as final outturn expenditure completed. Capital Expenditure Amount in Reference Year 2023 amounted to €30.53m.

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 2023. 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 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 2023. This checklist deals with expenditure in excess of €500K incurred during 2023 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 %
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
2023	475.96	363.93	112.03	27.61	7.58	0.00	0.00
Total over 3 years	1,243.29	954.80	288.49	51.99	16.02	5.46	6.04

The above figures show that Laois County Council has achieved the three-year average of 15% for Capital Projects (16.02%) and 3% for Revenue Projects (6.04%).

Projects/programmes that were selected for in-depth review in respect of 2023 are as follows:

5.1 Capital:

- Convent Site CAS Social Housing Scheme, Portlaoise €27,613,941

5.2 Revenue:

- Laois County Council had achieved in excess of the 3% requirement over past 3 years, therefore no Revenue Project in-depth check was carried out.

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

5.3 Summary of In-Depth Checks

5.3.1 Convent Site CAS Social Housing Scheme, Portlaoise, Co. Laois

The following section presents a summary of the findings of this In-Depth Check on the Convent Site CAS Social Housing Scheme in Portlaoise:

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 compliance with the Public Spending Code in respect of the redevelopment of the Convent Site. This development was for the provision of 52 housing units for age friendly persons, persons with a disability, homeless individuals and families and the general housing need of those on the Council's Social Housing Waiting List. 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:

- Departmental Approvals at Stage-1, Stage-2, Stage-3 and Stage-4 of the process.
- Payments.
- Minutes of Monthly monitoring meetings held.

The main objective of this project is the redevelopment of the site through refurbishment and construction of 52 No. Housing Units to provide housing for 52 households and reduce the Council's Housing Waiting List accordingly. Construction commenced on the 9th February 2024 and the expected completion is Q3 2026. It is hoped that the houses can be tenanted by the end of 2026.

An overall post-project review by Laois County Council, Sophia Housing and their Design Team led by OBFA Architects, will aid auditing compliance with the Public Spending Code.

6. Inadequacies Identified in QA Process

The in-depth checks for 2023 did not highlight any substantial compliance issues in relation to the PSC. However continuing compliance will require ongoing monitoring and staff training.

7. APPENDIX A - Inventory

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
A01 Maintenance/Improvement of LA Housing Units		€ 533,082.00			2024		Increase in 2024 Budget >500K
A06 Support to Housing Capital & Affordable Programme		€ 579,114.00			2024		Increase in 2024 Budget >500K
A09 Housing Grants		€ 3,556,137.00			2024		Increase in 2024 Budget >500K
Stradbally Road (Tyrells Land) Social 0114092C	21 units	€ -	€ 32,323.50	€ -		€ 8,327,000.00	Stage 2 approval
Stradbally Road (Tyrells Land) Affordable	46 units	€ -	€ -	€ -		€ 11,419,249.00	Stage 1 approval March 2023
Stanhope Street, Ballinakill 0114093C	3 units	€ -	€ 2,000.00	€ -		€ 813,917.00	Stage 1 approval March 2023
Wellfield House & Land at Portlaoise, Co Laois 0114094C		€ -	€ 359,796.00	€ -	2025	€ 1,750,000.00	
Maryborough School Project -0114096C		€ -	€ 425,987.55	€ -	2025	€ 3,640,144.00	Stage 1 approval April 2024
Abbeyleix Road , Iona Project -0115252C	7 units	€ -	€ 1,478.00	€ -		€ 2,807,890.00	Stage 2 approval November 2022
Part V at Rush Hall, Shannon Road, Mountrath 0115264C	3 units	€ -	€ -	€ -		€ 728,862.52	Part V Agreement Sept 2023
Clonrooske, Portlaoise 0115269C	12 units	€ -	€ 77,664.00	€ -		€ 3,304,249.00	Stage 2 approval June 2022
6 No. Part V units at Ard Branagh , Portlaoise 0115290C	6 units	€ -	€ 1,909.00	€ -		€ 1,500,000.00	
Doonane 0115292C	12 units	€ -	€ 109,884.63	€ -		€ 3,619,406.00	Stage 2 approval October 2022
Derry Road, Durrrow- 0115296C	24 units	€ -	€ 156,770.00	€ -		€ 7,693,063.00	Stage 2 approval December 2023
Construction of 1 Units at Ballydams 0115303C	1 unit for specific need	€ -	€ 3,073.88	€ -		€ 654,273.00	Stage 3 approval September 2023
Bracklone Street , Portarlinton- 0115308C	15 units	€ -	€ 55,368.75	€ -		€ 3,712,727.00	Stage 1 approval September 2022
Rush Hall , Mountrath 0115318C	3 units	€ -	€ 5,136.50	€ -		€ 872,978.00	Stage 1 approval March 2023
CALF County Hotel, Portlaoise 0128050C	11 units	€ -	€ 37,860.94	€ -		€ 2,756,496.58	Stage 1 approval September 2020
CALF Respond Dev,Abbeyleix Road 0128006C (Curragh na Mona)	39 units	€ -	€ 72,122.24	€ -		€ 7,500,000.00	CALF approval imminent
Moanbaun, Mountrath	15 units	€ -	€ -	€ -		€ 4,490,554.00	Stage 1 approval March 2023
Townparks, Rathdowney Road, Borris in Ossory	26 units	€ -	€ -	€ -		€ 7,312,854.00	Turnkey Approved January 2023
Shannon Street , Mountrath	20 units	€ -	€ -	€ -		€ 5,690,566.00	Turnkey Approval May 2023
Townparks, Mountmellick	49 units	€ -	€ -	€ -		€ 14,281,890.00	Turnkey Approval November 2023
Barrow Villa, Portarlinton	2 units	€ -	€ -	€ -		€ 712,308.00	Stage 1 approval March 2024
CALF Wallis Street , Mountrath	11 units	€ -	€ -	€ -	Q2 2024	€ 1,070,714.61	CALF Approval Dec 2023
CALF Oakvale Way, Main Street, Stradbally	19 units	€ -	€ -	€ -		€ 1,297,195.64	CALF Approval 27/02/2024
CALF Rockview , Portlaoise	47 units	€ -	€ -	€ -		€ 4,652,980.32	Commencing Q2 2024
Road Transportation & Safety							
B02 NS Road - Maintenance & Improvement		€ 2,533,390.00	€ -	€ -	2024	€ -	Increase in 2024 Budget >500K
B03 Regional Road - Maintenance & Improvement		€ 552,577.00	€ -	€ -	2024	€ -	Increase in 2024 Budget >500K
Traffic Management Portarlinton		€ -	€ -	€ -	Not commenced 2023	€ 750,000.00	
Portlaoise Town Centre - Old Town New Town 0224031C		€ -	€ -	€ -		€ 4,000,000.00	25% Local URDF 2
Portlaoise - Market Sq, Main St & Lwr Sq 0225011C		€ -	€ -	€ -		€ 5,000,000.00	25% Local URDF 2
Lyster Sq Redevelopment 0225054C		€ -	€ -	€ -		€ 3,000,000.00	25% Local URDF 2

Expenditure being Considered - Greater than €1.5m (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
Development Management							
D06 Community & Enterprise Function		€ 911,783.00	€ -	€ -	2024	€ -	Increase in 2024 Budget >500K
Enterprise Development Portarlinton Avon		€ -	€ -	€ -	Q2 2025	€ 1,000,000.00	
Portlaoise Tyrell's Land Urban Amenity		€ -	€ -	€ -		€ 1,900,000.00	
RRDF Borris in Ossory Courthouse 0435098C	Re-development Upgrade public realm and park	€ -	€ 116,095.00	€ -		€ 4,172,142.00	20% Local
Portarlinton Regeneration 2030		€ -	€ -	€ -		€ 2,000,000.00	10% Local
Environmental Services							
E11 Operation of Fire Service		€ 2,344,512.00	€ -	€ -	2024	€ -	Increase in 2024 Budget >500K
Fire Station Stradbally		€ -	€ -	€ -		€ 1,500,000.00	15% Local
Fire Station Rathdowney		€ -	€ -	€ -		€ 1,500,000.00	15% Local
Recreation & Amenity							
RRDF Durrrow 0403052C	Community Hub	€ -	€ -	€ -		€ 2,233,888.09	25% Local
TVRS Portarlinton Town Park 0435108C		€ -	€ -	€ -		€ 609,624.00	10% Local
ORIS - Durrrow Cycling Hub		€ -	€ -	€ -		€ 500,000.00	
Cemetery Upgrade		€ -	€ -	€ -	2024-2025	€ 500,000.00	100% Local
Donaghmore Workhouse & Agricultural Museum		€ -	€ -	€ -		€ 500,000.00	50% Local
Flood Relief OPW Minor Works Programme		€ -	€ -	€ -		€ 750,000.00	
Agriculture, Education, Health & Welfare							
Miscellaneous Service							
H11 Agency & Recoupable Services		€ 665,081.00	€ -	€ -	2024	€ -	Increase in 2024 Budget >500K
Minor Energy Improvements to various Corporate Buildings		€ -	€ -	€ -		€ 755,850.00	90% Local
Facilities Improvements to Council Buildings		€ -	€ -	€ -		€ 700,000.00	100% Local
Totals		€ 11,675,676.00	€ 1,456,969.99	€ -		€ 131,980,821.76	

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		€ 5,123,316.00			ongoing	€ 5,123,316.00		Annual Revenue Budget/Expenditure 2023
A02 Housing Assessment, Allocation & Transfer		€ 562,332.00			ongoing	€ 562,332.00		Annual Revenue Budget/Expenditure 2023
A03 Housing Rent & Tenant Purchase Administration		€ 600,035.00			ongoing	€ 600,035.00		Annual Revenue Budget/Expenditure 2023
A05 Administration of Homeless Service		€ 947,025.00			ongoing	€ 947,025.00		Annual Revenue Budget/Expenditure 2023
A06 Support to Housing Capital & Affordable Prog.		€ 2,051,667.00			ongoing	€ 2,051,667.00		Annual Revenue Budget/Expenditure 2023
A07 RAS Programme		€ 9,752,572.00			ongoing	€ 9,752,572.00		Annual Revenue Budget/Expenditure 2023
A08 Housing Loans		€ 2,219,102.00			ongoing	€ 2,219,102.00		Annual Revenue Budget/Expenditure 2023
A09 Housing Grants		€ 2,364,792.00			ongoing	€ 2,364,792.00		Annual Revenue Budget/Expenditure 2023
Retro-fitting O'Moore Place 0111119C	31 units	€ -	€ 1,624,392.00	€ 1,624,392.00		€ 1,720,565.00	€ 1,870,589.00	
Energy Retrofit Programme 1-3 01111120C		€ -	€ 855,653.00	€ 855,653.00		€ 855,653.00	€ 2,488,994.00	
CALF Agreements 0112014C		€ -	€ 17,823,173.45	€ 17,823,173.45	ongoing	€ 46,200,643.00	€ 46,200,643.00	
Oakpark -0115056C	Traveller Accom 6 units	€ -	€ 79,340.00	€ 79,340.00		€ 357,241.00	€ 957,613.27	Single Stage approval June 2020
Moore Street, Rathdowney -0115243C	7 units	€ -	€ 374,527.00	€ 374,527.00		€ 1,023,097.00	€ 2,327,461.00	Stage 4 approval, August 2023
Mooreville, Rathdowney -0115249C	6 units	€ -	€ 301,286.00	€ 301,286.00		€ 497,204.00	€ 2,002,270.00	Stage 4 approval, June 2022
Harbour Court, Mountmellick -0115250C	14 units	€ -	€ 780,120.00	€ 780,120.00		€ 1,371,215.00	€ 1,543,094.00	Stage 4 approval, January 2022
St. Kierans, Errill -0115263C	4 units	€ -	€ 2,093,120.00	€ 2,093,120.00		€ 2,720,592.00	€ 3,550,653.00	Stage 4 approval, April 2022
Turnkey, Bruch na Habhainn, Killeen -0115294C	5 units	€ -	€ 5,621.00	€ 5,621.00		€ 673,065.00	€ 933,947.00	
Turnkey at The Orchard, Ballylinan 0115298C	6 units	€ -	€ 378,891.00	€ 378,891.00		€ 756,631.00	€ 938,799.00	
Housing Acquisition Programme 2022 -0115347C	26 units	€ -	€ 2,039,152.00	€ 2,039,152.00		€ 3,201,970.00	€ 3,200,000.00	
Housing Acquisition Programme 2023 -0115317C	158 units	€ -	€ 1,712,636.00	€ 1,712,636.00		€ 1,712,636.00	€ 3,000,000.00	
Carrig Glas, Stradbally 0115268C	52 units	€ -	€ 765,674.00	€ 765,674.00		€ 1,212,827.00	€ 9,415,657.00	Stage 4 Approval, Sept 2023
Social Housing Retrofitting Programme 0115282C		€ -	€ 1,063,636.00	€ 1,063,636.00		€ 5,220,662.32	€ 5,291,433.00	
CAS Convent Lands, Portlaoise 0128043C Sophia Housing Road Transportation & Safety		€ -	€ 323,828.64	€ 323,828.64		€ 2,239,966.00	€ 27,613,941.00	Stage 4 Approval
B02 - NS Road Maintenance and Improvement		€ 7,808,291.00	€ -	€ -	ongoing	€ 7,808,291.00	€ -	TI funded maintenance and improvement of National Secondary routes in Laois
B03 - Regional Road Maintenance and Improvement		€ 6,433,298.00	€ -	€ -	ongoing	€ 6,433,298.00	€ -	DTTS (and some TI) funded maintenance and improvement of Regional routes in Laois
B04 - Local Roads Maintenance and Improvement	Maintenance Improvement of Local Road Network	€ 13,150,892.00	€ -	€ -	ongoing	€ 13,150,892.00	€ -	Expenditure includes DTTAS funded Bridge programme listed in Indicative Capital Prog
B05 - Public Lighting	Public Lights Network	€ 1,436,375.00	€ -	€ -	ongoing	€ 1,436,378.00	€ -	Includes some TI funding for NP and other route lighting
B07 - Road Safety Engineering Improvements		€ 3,644,443.00	€ -	€ -	ongoing	€ 3,644,443.00	€ -	Expenditure includes DTTAS Low Cost Safety Measures listed in Capital Indicative Prog
B10 - Support to Roads Capital Prog. LED Public Lighting Upgrade 0225055C		€ 890,477.00	€ -	€ -	ongoing	€ 890,477.00	€ -	
Water Services		€ -	€ -	€ -		€ 1,130,390.00	€ 1,500,000.00	30% grant funding
C01 Operation & Maintenance of Water Supply		€ 2,705,976.00	€ -	€ -	ongoing	€ 2,705,976.00	€ -	Annual Revenue Budget/Expenditure 2023
C02 Operation & Maintenance of Waste Water Treatment Subsidy Grant for GWSS 0334002C		€ 1,660,840.00	€ -	€ -	ongoing	€ 1,660,840.00	€ -	Annual Revenue Budget/Expenditure 2023
		€ 559,637.00	€ -	€ -		€ 600,000.00	€ -	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Development Management								
D01 Forward Planning		€ 599,223.00	€ -	€ -	ongoing	€ 599,223.00	€ -	Annual Revenue Budget/Expenditure 2023
D02 Development Management		€ 1,406,359.00	€ -	€ -	ongoing	€ 1,406,359.00	€ -	Annual Revenue Budget/Expenditure 2023
D06 Community & Enterprise Function		€ 5,117,468.00	€ -	€ -	ongoing	€ 5,117,468.00	€ -	Annual Revenue Budget/Expenditure 2023
D09 Economic Development & Promotion		€ 3,696,939.00	€ -	€ -	ongoing	€ 3,696,939.00	€ -	Annual Revenue Budget/Expenditure 2023
D11 Heritage & Conservation Services		€ 1,110,137.00	€ -	€ -	ongoing	€ 1,110,137.00	€ -	Annual Revenue Budget/Expenditure 2023
J17 NEP Together Enterprise Lands 0422017C	Dev of roads services	€ -	€ -	€ 943,532.00	Q4 2024	€ 10,941,487.00	€ 12,000,000.00	Phase 1-3 complete Phase 4 due to commence - 100% Local Authority funded
Portarlington Market House 0403071C	RRDF App to upgrade Market	€ -	€ 170,581.00	€ -	04 2024	€ 203,944.00	€ 1,150,000.00	10% Local
URDF Triogue Way 0435076C	Portlaoise Low Carbon Town	€ -	€ 50,960.00	€ -	03 2025	€ 216,800.00	€ 1,000,000.00	Phase 1 complete further phase 2 & 3 subject to planning consent
URDF Low E Lighting 0435079C	Portlaoise Low Carbon Town	€ -	€ -	€ -	04 2024	€ 1,111,833.00	€ 1,329,230.00	
TVRS 2021 Killshin 0435109C	Digital Hub	€ -	€ 348,051.00	€ -	2024	€ 348,051.00	€ 630,159.00	20% Local
0435104C	Event Space	€ -	€ 458,667.00	€ -	03 2024	€ 458,667.00	€ 900,000.00	25% Local
Portlaoise Destination Town 0436002C		€ -	€ 360,515.00	€ -	03 2023	€ 592,148.00	€ 674,000.00	25% Local
Development Rock of Dunamais 0436003C	Re-development	€ -	€ 311,017.00	€ -	2026	€ 331,135.00	€ 600,000.00	
Environmental Services								
E01 Operation, Maintenance & Aftercare of Landfill		€ 911,243.00	€ -	€ -	ongoing	€ 911,243.00	€ -	Annual Revenue Budget/Expenditure 2023
E05 Litter Management		€ 736,580.00	€ -	€ -	ongoing	€ 736,580.00	€ -	Annual Revenue Budget/Expenditure 2023
E06 Street Cleaning		€ 873,896.00	€ -	€ -	ongoing	€ 873,896.00	€ -	Annual Revenue Budget/Expenditure 2023
E07 Waste Regulations, Monitoring & Enforcement		€ 531,444.00	€ -	€ -	ongoing	€ 531,444.00	€ -	Annual Revenue Budget/Expenditure 2023
E11 Operation of Fire Service		€ 4,981,165.00	€ -	€ -	ongoing	€ 4,981,165.00	€ -	Annual Revenue Budget/Expenditure 2023
E13 Water Quality, Air and Noise Pollution		€ 603,940.00	€ -	€ -	ongoing	€ 603,940.00	€ -	Annual Revenue Budget/Expenditure 2023
Laois Civil Defence 0531005C		€ -	€ 2,017,468.00	€ -	2024	€ 2,017,468.00	€ 2,300,000.00	85% Local
Recreation & Amenity								
F02 Operation of Library & Archival Services		€ 3,249,356.00	€ -	€ -	ongoing	€ 3,249,356.00	€ -	Annual Revenue Budget/Expenditure 2023
F03 Op, Mtce & Imp of Outdoor Leisure Areas		€ 878,607.00	€ -	€ -	ongoing	€ 878,607.00	€ -	Annual Revenue Budget/Expenditure 2023
F04 Community Sport & Recreational Dev		€ 1,509,401.00	€ -	€ -	ongoing	€ 1,509,401.00	€ -	Annual Revenue Budget/Expenditure 2023
F05 Operation of Arts Programme		€ 985,352.00	€ -	€ -	ongoing	€ 985,352.00	€ -	Annual Revenue Budget/Expenditure 2023
Portlaoise Leisure Centre 0612001C		€ -	€ 40,484.00	€ -		€ 803,243.00	€ 1,300,000.00	Ongoing Maintenance & Upgrade
Portarlington Leisure Centre 0612005C		€ -	€ 119,448.00	€ -		€ 295,991.00	€ 1,188,000.00	Ongoing Maintenance & Upgrade
Agriculture, Education, Health & Welfare								
G01 Land Drainage Costs		€ 544,034.00	€ -	€ -	ongoing	€ 544,034.00	€ -	Annual Revenue Budget/Expenditure 2023
G04 Veterinary Service		€ 504,716.00	€ -	€ -	ongoing	€ 507,716.00	€ -	Annual Revenue Budget/Expenditure 2023
Mountmellick Flood Relief Scheme 0713002C	Develop FRS	€ -	€ 355,588.00	€ -	2026	€ 1,230,635.00	€ 13,000,000.00	100% OPW Funded
Portarlington Flood Relief Scheme 0713004C	Develop FRS	€ -	€ 269,637.00	€ -	2025	€ 1,002,770.00	€ 8,000,000.00	100% OPW Funded
Clonsilla Flood Relief Scheme 0713006C	Develop FRS	€ -	€ -	€ -	2025	€ 85,808.00	€ 4,000,000.00	100% OPW Funded
Miscellaneous Service								
H03 Administration of Rates		€ 1,936,941.00	€ -	€ -	ongoing	€ 1,936,941.00	€ -	Annual Revenue Budget/Expenditure 2023
H09 Local Representation/Civic Leadership		€ 929,744.00	€ -	€ -	ongoing	€ 929,744.00	€ -	Annual Revenue Budget/Expenditure 2022
H11 Agency & Recoupable Services		€ 7,902,778.00	€ -	€ -	ongoing	€ 7,902,778.00	€ -	Annual Revenue Budget/Expenditure 2022
Totals		€ 100,360,759.00	€ 35,283,103.09	€ 943,532.00		€ 190,898,096.32	€ 161,506,473.27	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
CALF The Meadows, Mountrath Road, Portlaoise 0112014C	49 Units	€	€ 1,073,787.83			€ 1,073,787.83	Completed & Tenanted
CALF Dunamais View, Dublin Road, Portlaoise 0112014C	36 Units	€	€ 2,884,924.98			€ 2,884,924.98	Completed & Tenanted
CALF The Springs, Kilminchy, Portlaoise 0112014C	43 Units	€	€ 3,548,940.75			€ 3,548,940.75	Completed & Tenanted
CALF Holdbrook, Portlaoise 0112014C	20 Units	€	€ 41,238.30			€ 41,238.30	Completed & Tenanted
CALF The Maltings, Portlaoise 0112014C	55 Units	€	€ 355,474.17			€ 355,474.17	Completed & Tenanted
CALF Goldencroft, Portlaoise 0112014C	67 Units	€	€ 5,513,379.85			€ 5,513,379.85	Completed & Tenanted
Shannon Street, Mountrath- 0115232C	6 Units	€	€ 21,216.00			€ 21,216.00	Completed & Tenanted
Pattison's Estate, Mountmellick -0115233C	10 Units	€	€ 371,890.00			€ 371,890.00	Completed & Tenanted
Gleann na Glaise, Ballyroan -0115238C	10 Units	€	€ 167,352.00			€ 167,352.00	Completed & Tenanted
Ballymorris Road, Portarlinton- 0115239C	22 Units	€	€ 104,312.00			€ 104,312.00	Completed & Tenanted
Sean Doire, Durrrow, Phase 2- 0115257C	22 Units	€	€ 378,844.00			€ 378,844.00	Completed & Tenanted
House Purchases 2020 - 0115280C	16 Units	€	€ 77,002.00			€ 77,002.00	Completed & Tenanted
Part V Units at Summerhill Lane, Portlaoise -0115281C	9 Units	€	€ 1,112,785.00			€ 1,112,785.00	Completed & Tenanted
House Purchases Programme 2021 -0115285C	15 Units	€	€ 583.00			€ 583.00	Completed & Tenanted
Turnkey Church Avenue, Stradbally-0115289C	31 Units	€	€ 5,228,762.00			€ 5,228,762.00	Completed & Tenanted
Turnkey Market Square Portarlinton 0115297C	18 Units	€	€ 4,967,671.00			€ 4,967,671.00	Completed & Tenanted
Affordable Housing Leasing 2017 0129098C		€	€ 1,495,980.00			€ 1,495,980.00	Completed & Tenanted
Part V Mount Stewart, Summerhill, Portlaoise - 0115326C	4 Units	€	€ 1,312,668.00			€ 1,312,668.00	Completed & Tenanted
Development Management							
The Cube Centre of Excellence 0422018C	Portlaoise	€	€ 1,730.00	€		€ 2,562,000.00	20% Local Funding
URDF Scoil Mhuire 0435082C	Cultural Quarter	€	€ 98,154.00	€	02 2023	€ 1,336,460.00	
URDF Public Realm Church Avenue/Railway Street/Tower Hill 0435083C	Fort Protector Phase	€	€	€	Q3 2023	€ 637,886.00	
URDF Car/Bicycle Park Old CBS lands 0435097C	Carpark & Realm	€	€ 397,704.00	€	Q2 2023	€ 1,347,354.00	
Recreation & Amenity							
County Library Portlaoise 0622011C		€	€ 1,378,700.00	€	03 2023	€ 8,100,791.00	
Totals		€	€ 30,533,098.88	€		€ 70,445,194.93	

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 staff took place May 2016. Further training would be welcomed for Local Authority staff in 2024.
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 2021-2023 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 2023.
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?	N/A	No longer relevant
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, Roads confirmed monthly reviews manage KPIs, 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, Housing & Roads confirmed Stage 4 approval and final account.
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	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	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 consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	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, Fire, Community & 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?	3	Yes, for Roads annual DTTAS and TII funds determined per county at national level
Q 3.4	Was an appropriate appraisal method used?	3	Yes, as appropriate.
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?	3	As above
Q 3.15	Have steps been put in place to gather performance indicator data?	3	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	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
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?	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 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 ▪ NOAC Performance Indicators

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?	2	<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. ▪ Other sections committed to reviewing.

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?	2	Housing completed 5 post project reviews which were submitted and approved by the Sanctioning Agency. Financial Report submitted to the Department at year end 2023 for the Portlaoise Library.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Learnings communicated to internal staff for future projects and placed on a Lessons Learnt Register which was created in 2022.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	
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?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Sponsoring Agency Staff undertook this role.
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 2023.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2023.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2023.
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 2023.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2023.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2023.
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 2023.

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	The Convent Site Presentation Convent and Lands, Portlaoise
Detail	Capital Assistance Scheme to provide 52 Housing units for those with Specific Housing Needs
Responsible Body	Sophia AHB/Laois County Council
Current Status	Expenditure Being Incurred At Construction Stage
Start Date	March 2018
End Date	Currently in Construction - March 2026
Overall Cost	€27.6m

Introduction

The Convent Site is a Capital Assistance Scheme {CAS}. Laois County Council have social housing needs for age friendly, persons with a disability, homeless individuals and families and general housing need on its waiting list and are providing assistance through the CAS Scheme to Sophia Housing Body {SHB} in respect of the provision of housing for those with specific needs. 100% funding is being provided to Sophia Housing Body, to provide accommodation and related services to age friendly, persons with a disability, homeless individuals and families and general housing need.

This development consists of the Refurbishment of the Convent Building and construction of a residential development with additional community and social enterprise spaces with a total of 52 dwelling units, consisting of 4 houses and 48 apartments over 6 Blocks at a site of 1.35 hectares, at Church Avenue, Portlaoise, Co Laois. The development will include the conservation and redevelopment of the existing Presentation Convent building, a protected structure (RPS no. 475) and the existing Sacred Heart school buildings. There are also the remnants of formal gardens associated with the convent building.

The development also includes footpaths, landscaped open space, passive and active areas including a new public parkland to the rear of the convent, new public plaza and pedestrian linkages to the Triogue River, community gardens and play areas, Total of 26 No. carparking spaces within site curtilage, (includes 4 disabled parking spaces), 60 bike parking spaces in 3 covered bike shelters and all associated site works and boundary treatments.

National and Regional planning policy in relation to urban development focuses on town centre renewal and regeneration. This development is located in the heart of the Town Centre in Portlaoise, where specific objectives to regenerate and revitalise the area to provide a greater residential community in the area were identified in the Local Area Plan 2018 – 2024 and Portlaoise Vision Statement 2017.

Capital Works Management Framework Process

The Development is managed by Laois County Council under the Capital Works Management Framework {CWMF}. The current 4-Stage system for approvals under the CWMF is aligned to satisfy the demands of the Public Spending Code, Public Financial Procedures, and EU and National Procurement Requirements.

Laois County Council has assessed the project under the terms of the scheme and have progressed the CAS application to Stage 4 where construction has started in February 2024.

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 with 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 Convent Site, Portlaoise. 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>To assist in the construction of 52 Housing Units at The Convent Site, Portlaoise, which will provide:</p> <p>housing units to age friendly, persons with a disability, homeless individuals and families and general housing need on the Council's Housing Waiting List</p> <ul style="list-style-type: none"> Urban Regeneration and town center renewal in Portlaoise 	<p>€27.6m of capital expenditure</p> <p>Staff Back-up support of an administrative and technical nature.</p>	<ul style="list-style-type: none"> Preparing the submissions to obtain necessary departmental approvals for each stage of the process. Complying with the 4-Stage Approval process under the Capital Works Management Framework Assisting Sophia and Monthly monitoring ensuring that there is compliance with the terms of the CAS and that the investment made in the dwellings provided under the Scheme/s is being preserved. Arrange Stage Payments and recoupment from the Department. 	<p>52 New housing Units available to Laois County Council</p>	<p>Provide at least 52 age friendly, persons with a disability, homeless individuals and families and general housing need including those that are homeless with secure housing.</p> <p>Use of brownfields sites and existing unused buildings in Portlaoise.</p>

Description of Programme Logic Model

Objectives: The main objective of this project is the redevelopment of a landmark town centre site facilitating the provision of 52 Social Housing Units to accommodate applicants on the Council's Social Housing Waiting List. When the project is completed, this will reduce the Housing Waiting List by 52 households in the categories of age friendly, persons with a disability, homeless individuals and families and general housing need.

Inputs: The primary input to the project is capital funding of €27.6m which is provided for by the Department of Housing, Local Government & Heritage through the CAS scheme. It also requires administrative and technical back-up support from Laois County Council staff.

Activities: The key activities carried out throughout the project to date include.

1. Preparing the submissions to obtain necessary departmental approvals for each stage of the process.
2. Complying with the 4-Stage Approval process under the Capital Works Management Framework
3. Monitoring the project with monthly meetings and arranging stage payments to Sophia Housing Body
4. Arranging Payments and recouping monies from the Department.

Outputs: 52 No. Social Housing Units available to Laois County Council to meet the needs of the applicants on the Housing List

Outcomes: Provide at least 52 age friendly, persons with a disability, homeless individuals and families and general housing need households with secure housing.

Bringing people into the town centre to live and use the services in Portlaoise.

Refurbishment of a town centre site which includes protected structures.

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

The following is a timeline for the Convent Site from inception to date in terms of major project/programme milestones

2017	Feasibility Study by O'Brien Finucane Architects on behalf of Sophia Housing Body
March 2018	CAS 1 Application by SH I for a loan under the CAS Scheme made to LCC.
June 2018	CAS 2 submitted by LCC to the Department
July 2018	Stage 1 Approval in Principle granted by DHLGH and approval to proceed to stage 2
Feb 2020	Grant of Part VIII Approval of the Local Government (Planning & Development) Regs, 2001 as amended for 52 Housing Units at February Council meeting.
September 2020	CAS 2 resubmitted revised budget
Feb 2021	Stage 2 Approval granted by Department and an increase of two units.
May 2022	Submission of revised budget figures to Department seeking approval to proceed to tender
July 2022	Stage 3 Approval – 52 units
September 2023	Tender Assessment Report Completed
September 2023	Submission to the Department for Stage 4 Approval including a Report on Tenders prepared by the Quantity Surveyors and an updated Scheme Cost Details.
February 2024	Stage 4 approval granted by Department with conditions and revised all-in budget cost of €27,613,941.15
February 2024	Construction Stage for the project commenced

▼ Section B - Step 3: Analysis of Key Documents

The following section outlines the key documentation reviewed by Internal Audit relating to appraisal, analysis and evaluation of The Convent Site, Capital Assistance Scheme, Portlaoise:

Project/Programme Key Documents	
Title	Details
1. CAS 1 Application	Application for 100% funding for 47 units for persons with specific needs
2. CAS 2 Application to the Department	Application by LCC for Grant under CAS
3. Stage-1 Approval Letter	Approval with Conditions
4. Part VIII	Part VII prepared with Development details
5. Application for Stage-2	A Revised Cost Plan and Cost Plan analysis submitted to Department for Approval
6. Stage-2 Approval	Approved by the Department for 51 units increased target budget €15,38,180 with conditions
7. Application Stage 3	Including Pre-Tender Estimate as set out by the applicant's QS. CAS Stage 3 Report by the applicant's design team A further detailed breakdown of estimated enabling/investigation costs.
8. Stage 3 Approval	Approval for 52 units, revised budget €21,923,159 subject to conditions
9. Tender Assessment Report	Tender Assessment Report Austin Reddy & Co. 3
10. Application for Stage 4 Approval	Application submitted in respect of All-In cost details to Department
11. Stage 4 Approval	Stage 4 approval by the Department of the recommended tender and all-in cost granted
12. Payments 18	Payments to Sophia from January 2019 to April 2024 with supporting documentation and CE Orders

Key Document 1: CAS 1 Form

A CAS 1 Application for the proposed development was received from Sophia Housing Body by Laois County Council for 47 units at the Convent Lands, Portlaoise under the Capital Acquisition Scheme. The Application included a feasibility study by O'Brien Finucane Architects on behalf of Sophia Housing Body including a) Design Brief, b) Site Selection, c) Initial Cost Estimate

An Analysis of Housing Need was carried out by Laois County Council – It outlined that there were 1177 approved applicants on the Housing List with a preference for Portlaoise, and that there were a number of existing tenants who applied for a transfer to the Portlaoise area.

Key Document 2: CAS 2

Laois County Council assessed the proposed development against the terms of the CAS scheme including the extent to which it meets the local authority housing needs. A CAS 2 Application was then prepared and sent to the Department for approval.

Key Document 3: Stage 1 Approval

Stage 1- Approval: An Approval-in-principle Letter was received from the Department in with an estimated budget of €10,059,00 in relation to 47 units and approval to proceed to stage 2 subject to conditions. The letter stated that it served as Stage-1 approval and that the Council should proceed with the scheme.

Key Document 4: Part VII

Pursuant to Part 8 of the Planning & Development Regulations 2001 as amended, The Council proceeded to prepare a Part VIII for this development which was submitted to the members of Laois County Council in February 2020.

In accordance with Section 179 (3)(a) of the Planning & Development Act, 2000 as amended, the Council proposed to proceed with the redevelopment of the Convent site thereby facilitating the provision of 52 units taking into consideration the following;

1. The proposed development was in accordance with the objectives and policies of the National Planning Framework and Eastern and Midlands Regional Spatial and Economic Strategy in relation to Compact Growth and regeneration of town centres.
2. The proposed development was in accordance with the Laois County Development Plan 2017-2023, Portlaoise Local Area Plan 2018-2024 and Portlaoise Public Realm Strategy "2040 and Beyond: A Vision for Portlaoise. The proposed development will provide for the delivery of housing resources for Portlaoise.

Key Document 5: Stage 2 Application

Form CWMF PR04 (All-in-Cost details) for €18,964,78 of was submitted to the Department. The application fulfilled all the requirements for information that the Department would require to assess the application for Stage-2 Approval and is in compliance with the Capital Works Management Framework requirements.

Key Document 6: Stage 2 Approval

A target recommended budget of €15,381,180 was approved subject to conditions. The Department committed to continue to work towards the pre-tender/Stage 3 proposal, which would be done in the context of the feedback requested by the Department and the target recommended budget above.

Key Document 7: Stage 3 Application

Form CWMF PR06 including a Pre-Tender Estimate as set out by the applicant's QS, A CAS Stage 3 Report by the applicant's design team and a further detailed breakdown of estimated enabling/investigation costs.

The application fulfilled all the requirements for information that the Department would require to assess the application for Stage-3 Approval and is in compliance with the Capital Works Management Framework requirements.

Key Document 8: Stage 3 Approval

Stage-3 Approval: An Approval-in-principle Letter was received from the Department. A revised budget approval in the amount of €21,923,159.65 was approved with details provided within Appendix 1 (Revised Stage Three Budget). The approval stated that it was in order to proceed with tendering the project.

Key Document 9: Tender Assessment Report

Following receipt of Stage-3 approval, the tender documents were finalised and advertised on e-tenders for a four-week tender process. Three Tenders were received. A tender report was then prepared by Austin Reddy & Co and the successful contractor was identified.

Key Document 10: Stage 4 Application

Form CWMF PR07 (All-in-Cost details) for €27,620,091 was submitted to the Department. This was in compliance with the Capital Works Management Framework requirements to obtain Stage-4 Approval.

Key Document 11: Stage 4 Revised Approval

Stage 4 Approval: Stage 4 Approval was received from the DHLGH February 2024. A recommended all-in budget approval in the amount of €€27,613,941 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 12: Payments to Sophia

17 number Payment Claims were processed by Laois County Council for Sophia Housing Body. All supporting documentation and accompanying CE orders refer under CAS funding. 1 Further Number payment claim was processed with supporting documentation and accompanying CE orders under URDF funding.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Stage 1 -Stage 4 Applications, Approvals and supporting documents	Compliance with the terms of the CAS scheme	Available from files electronic and soft copies
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

Data Availability and Proposed Next Steps

Most of the data for the future evaluation of the project is already available on file both hard and soft copies. Sophia Housing Body will have documents regarding design team procurement and the tender process and contract. A letter of Guarantee has been provided by Sophia for its responsibility to complete the development in compliance with the terms of the CAS.

A full break-down of the costs and expenditures can be obtained from Stage 4 revised approval and the Agresso Financial Management System.

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

Sophia Housing Body must ensure that they have adequate insurance policies in place to cover themselves against loss or damage to dwellings (and communal facilities etc.) due to fire, flood and related property owners' risks following completion. Laois County Council should be named as an interested party for the duration of the mortgage period where loan have been advanced under the Capital Assistance Scheme.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for The Convent Site, Scheme based on the findings from the previous sections of this report.

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

This in-depth check indicates that the project is in satisfactory compliance with the standards set out in the Public Spending Code as the project has been in compliance with the CWMF and received Stage 4 Approval from the DHLGH. This is based on an analysis of the approvals process in terms of the timelines, key milestones and documents of this project. There is a clear audit trail on file of the required documentation and approvals for each stage of the project. Site meetings are held monthly with Sophia and the design team to monitor compliance with the Scheme.

There is a clear audit trail for payments, on Agresso and each payment must be certified and paid with CE order. Any overruns in budget to the project will require an uplift approval from the Department by Sophia Housing Body.

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

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 for the 4 stages under the CWMF. Documents pertaining to Design team procurement, the tender process, Contract documents, insurances and health and safety requirements are with Sophia Housing Body. Sophia must ensure that adequate financial accounting and control procedures are in place to monitor capital income and expenditure in respect of the development of housing project and, thereafter, in respect of the control and accountability for ongoing current income and expenditure in respect of the project undertaken. Details of the audited income and expenditure accounts and balance sheet of an approved body shall be provided on request to the Department.

The scheme has clear outcomes 52 No. social housing applicants will be accommodated when the scheme is completed. The Department have been provided with all required documentation in order to give approval to Stage 4 and the Construction stage. A full post project review should be carried out when the scheme is completed.

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. 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. There is sufficient oversight arrangements in place with Laois County Council monitoring the project with regular monthly meetings held between Laois County Council and Sophia. The payments to Sophia are also monitored.

Recommendations

- The final payment to Sophia should be scrutinized before payment. Any overspend must be approved by the Department through Sophia as an uplift payment before Laois County Council issues the final payment in order to recoup fully the costs to the Council.
- Stage 4 approval granted by Department was revised to €27,613,941.15. The Budget on Agresso should be increased accordingly.
- There is URDF funding in the Capital code for the Convent Lands, this should be transferred to the URDF code.
- Sophia Housing Body must ensure that they have adequate insurance policies in place to cover themselves against loss or damage to dwellings (and communal facilities etc.) due to fire, flood and related property owners' risks following completion. Laois County Council should be named as an interested party for the duration of the mortgage period where loan have been advanced under the Capital Assistance Scheme.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Convent Site CAS Social Housing Scheme in Portlaoise:

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 compliance with the Public Spending Code in respect of the redevelopment of the Convent Site. This development was for the provision of 52 housing units for age friendly persons, persons with a disability, homeless individuals and families and the general housing need of those on the Council's Social Housing Waiting List. 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:

- Departmental Approvals at Stage-1, Stage-2, Stage-3 and Stage-4 of the process.
- Payments.
- Minutes of Monthly monitoring meetings held.

The main objective of this project is the redevelopment of the site through refurbishment and construction of 52 No. Housing Units to provide housing for 52 households and reduce the Council's Housing Waiting List accordingly. Construction commenced on the 9th February 2024 and the expected completion is Q3 2026. It is hoped that the houses can be tenanted by the end of 2026.

An overall post-project review by Laois County Council, Sophia Housing and their Design Team led by OBFA Architects, will aid auditing compliance with the Public Spending Code.

**Public Spending Code
Quality Assurance Report for 2023**

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.