



Comhairle Contae **Lú**
Louth County Council

Public Spending Code Quality Assurance Report for 2023

To be submitted to the National Oversight and Audit
Commission in compliance with the Public Spending Code



Certification

This annual Quality Assurance Report sets out Louth County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational, and performance-related information available across the various areas of responsibility.

Signature of Accounting Officer:

Joan Martin

Chief Executive Officer, Louth County Council

29th May 2024



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Introduction

Louth County Council has completed this Quality Assurance (QA) report as part of the compliance with the Public Spending Code¹ (PSC). The purpose of this report is to present the results of each of the five steps in the QA process and to report on compliance with the requirements of the Public Spending Code.

The Public Spending Code (PSC) imposes obligations at all stages of the project/programme lifecycle on organisations that spend public money. These obligations apply to the Sponsoring Agencies (bodies with primary responsibility for evaluating, planning and managing public investment projects/programmes) and Approving Authorities (bodies funding projects/programmes, usually Government Departments).

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. A Guidance Note, prepared and updated by the County and City Management Association (CCMA) Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective.

2023 is the tenth year that the Local Government Sector has been required to meet the QA requirements of the Public Spending Code .

This report fulfils the fifth step of the QA process for Louth County Council for 2023 and has been compiled following current National Oversight and Audit Commission (NOAC) guidelines and templates and the CCMA Guidance Note.

¹ Public Spending Code, DPER <https://www.gov.ie/en/publication/public-spending-code/>



Section 1

Overview of the Quality Assurance Aspect of the Public Spending Code

The five steps of the Quality Assurance process include:

1. **Inventory Compilation** - drawing up inventories of all projects/programmes greater than €0.5m at different stages of the project life cycle. The inventories cover:
 - Expenditure being considered
 - Expenditure being incurred
 - Expenditure that has been completed or discontinued

The project life cycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. Projects vary in size and complexity, but all projects can be mapped to the following six-stage project life cycle structure:

- (i) Strategic Assessment
- (ii) Preliminary Business Case
- (iii) Final Business Case (including design, procurement strategy and tendering)
- (iv) Implementation
- (v) Review
- (vi) Ex-Post Evaluation

2. **Procurements in Excess of €10million** - publish summary information on the local authority website of all procurements in excess of €10m, whether new, in progress or completed for the year under review. A new project may become a “project-in-progress” if the procurement process is completed, and a contract signed.
3. **Compilation of Checklists** – seven checklists to be completed as contained in the PSC. Only one of each checklist per department/agency/local authority is required. The QA process for verifying the accuracy of responses on the checklists is based on a sample of projects / programmes and is step four (in-depth analysis) of the process.
4. **In-depth Analysis** - carry out a more in-depth check on a small number of selected projects/programmes.



5. **Compilation of Report for NOAC** - complete a short report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with the previous four steps, should be submitted by the end of May in respect of the previous calendar year.

Expenditure Analysis

This section details the inventory compiled by Louth County Council in accordance with the current guidance on the Quality Assurance process for the reference year of 2023.

Inventory Compilation – Step 1

The inventory lists identify Louth County Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5 million. This inventory is divided between capital and current (revenue) projects across three stages as outlined in the table below.

Table 1 Expenditure Type and Category

No.	Expend Type	Category / Band
1.	Expenditure Being Considered	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure – new or increases over €0.5m
2.	Expenditure Being Incurred	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m
3.	Expenditure Recently Ended	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m



The project inventory lists are included in **Appendices A to C** for projects and programmes with a value over €0.5m for 2023.

For consistency and accuracy, the inventories were informed by the:

- Annual Budget 2023 (adopted 14th Nov 2022), which was prepared as part of the statutory requirements of the Local Government Act, 2001 (as amended)
- Annual Financial Statements 2023. These in turn were noted in the Chief Executive’s Monthly Management Report, dated 05th April 2024 which was prepared under Section 136 (2) of the Local Government Act, 2001, as inserted by Section 51 of the Local Government (Reform) Act, 2014.

Data from the Inventory Lists is further broken down in the tables below into three different expenditure ranges:

- €0.5m to €5m
- >€0.5m to €20m
- >€20m

Table 2 Value of Projects and Range of Expenditure

Expend Type	Revenue Expenditure (€m)	Revenue Expenditure (€m)	Revenue Expenditure (€m)	Capital Expenditure (€m)	Capital Expenditure (€m)	Capital Expenditure (€m)	
Range of Expenditure	€0.5m - €5m	>€5m - €20m	> €20m	€0.5m - €5m	>€5m - €20m	> €20m	TOTAL (€m)
Expenditure Being Considered	€ 13.3	€ -	€ -	€ 16.0	€ -	€ -	€ 29.3
Expenditure Being Incurred	€ 68.9	€ 63.8	€ 21.1	€ 42.0	€ 73.2	€ -	€ 269.0
Expenditure Recently Ended	€ -	€ -	€ -	€ 8.0	€ 10.7	€ -	€ 18.7
TOTAL	€ 82.2	€ 63.8	€ 21.1	€ 66.0	€ 83.9	€ -	€ 317.0

Table 3 Number of Projects and Range of Expenditure

Expend Type	Revenue Expenditure	Revenue Expenditure	Revenue Expenditure	Capital Expenditure	Capital Expenditure	Capital Expenditure	
Range of Expenditure	€0.5m - €5m	>€5m - €20m	> €20m	€0.5m - €5m	>€5m - €20m	> €20m	TOTAL
Expenditure Being Considered	8	0	0	10	0	0	18
Expenditure Being Incurred	41	6	1	19	8	0	75
Expenditure Recently Ended	0	0	0	7	1	0	8
TOTAL	49	6	1	36	9	0	101

A total of 101 projects comprising a total value of €317m under the three expenditure ranges can be identified.



Procurements in Excess of €10million – Step 2

Step 2 of the Quality Assurance process requires the publication on the website of summary information of all procurements in excess of €10m, whether new, in progress or completed for the year under review.

There were two procurements in excess of €10m in 2023. Both procurements involve the construction of social housing units and associated site development and external works. Full details have been published on the local authority website and are available [here](#).

The requirement to publish relates specifically to procurement and not the project, so where a project is reported at over €10m the interpretation here is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m needs to be reported. Therefore, if a project with a total expenditure in excess of €10m is made up of procurements assigning more than one contractor and none of these contracts exceed the €10m threshold then there is no requirement to include them in the list for publication.

Compilation of Checklists – Step 3

Step 3 of the Quality Assurance process for the Public Spending Code involves the completion of a set of checklists capturing all expenditure. These checks are based on self-assessment by the Local Authority to provide an overview of compliance with the Public Spending Code. There are seven checklists in total covering different aspects as outlined below:

- **Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes
- **Checklist 2:** Capital Expenditure Being Considered
- **Checklist 3:** Current Expenditure Being Considered
- **Checklist 4:** Incurring Capital Expenditure
- **Checklist 5:** Incurring Current Expenditure
- **Checklist 6:** Capital Expenditure recently completed / discontinued
- **Checklist 7:** Current Expenditure recently completed / discontinued

A 3-point scoring system is used to indicate compliance with each criterion in the QA checklists as outlined below.



Table 4 QA Checklists Scoring System

Score	Score meaning
1	Scope for significant improvements
2	Compliant but with some improvement necessary
3	Broadly compliant

The evaluation of the checklists highlights areas where improvement is required based on the scoring system above.

Directorates and relevant sections completed the individual checklists over a series of meetings and discussions at Louth County Council. For some questions, the scoring mechanism is not always strictly relevant – these are marked as N/A. Descriptive and contextual information has been provided as a means of explanation, where relevant.

All checklists have been completed and can be found in **Appendix D** of this report.

Findings from Self-Assessment Checklists

The completed checklists show the extent to which Louth County Council deems itself compliant with the Public Spending Code. Overall, the checklists show a satisfactory level of compliance. While there are indications that there is some room for improvement in certain aspects of the requirements, no specific serious non-compliances or concerns were evident during the completion of this element of the Quality Assurance process.

In-Depth Analysis – Step 4

Crowleys DFK were the appointed outsourced internal auditors to Louth County Council, tasked with step 4 of the Quality Assurance process of the Public Spending Code. Step 4 of the process involves carrying out a more in-depth check on a small number of selected projects. The audit period is for the 12-month calendar year from 1st January 2023 to 31st December 2023. Full details of the in-depth analysis can be found in **Section 2** of this report.

The tables below summarise the samples selected for in-depth analysis.



Table 5 Samples Selected for Internal Audit – Capital Expenditure

Capital Expenditure Selected for Review		
Project	Category	Project Expenditure
Mount Avenue Residential Development	Expenditure being incurred	€22.23m
Boice Court Phase II Residential Development	Expenditure being incurred	€19.63m
L2321 Obelisk Bridge Nr Drogheda	Expenditure being incurred	€1.96m
Omeath Placemaking Scheme (RRDF)	Expenditure being incurred	€3.18m
Carlingford Lough Greenway Interreg VA / Omeath to Newry Greenway	Expenditure being incurred	€5.85m
Total Value of Selected Capital Expenditure		€52.85m

Table 6 Samples Selected for Internal Audit – Revenue Expenditure

Revenue Expenditure Selected for Review		
Project	Category	Project Expenditure
CALF P&A	Expenditure being incurred	€15.07m
Total Value of Selected Revenue Expenditure		€15.07m

The value of projects selected for in-depth review each year should be at least 5% of the total value of all capital projects on the project inventory lists, and 1% of the total value of all revenue projects on the project inventory lists - with this minimum value being calculated as an average over a three-year period.

The tables below summarise the samples selected for in-depth analysis based on inventory lists furnished by Louth County Council over the three-year average (2021-2023) period.

Table 7 Capital Expenditure Percentage Selection 2021 to 2023

Year	Sample Size	Population	% of Selection
2021	€104.89m	€696.72m	15%
2022	€14.5m	€694.79m	2%
2023	€52.85m	€816.14m	6%
Total % Average Over 3 Years:			8%



Table 8 Revenue Expenditure Percentage Selection 2021 to 2023

Year	Sample Size	Population	% of Selection
2021	€8.88m	€130.57m	7%
2022	€0.47m	€129.81m	0.4%
2023	€15.07m	€153.83	10%
Total % Average Over 3 Years:			6%

The main findings for improvement are ranked as high, medium or low and are dealt with in order of priority. The rankings used are described in Table 9 below.

Table 9 Internal Audit Classification

Classification	Description
High	Major Internal Control weakness or issue that has potential for: <ul style="list-style-type: none">• Significant damage to the organisation's reputation; and/or• Significant financial loss or loss of value for money; and/or• Significant operational disruption; and/or• Non-compliances with legislative and regulatory requirements; and/or• Significant inefficiency costing senior management time Remedial action must be taken urgently.
Medium	Internal Control weakness or issue that has potential for: <ul style="list-style-type: none">• Adverse impact to reputation; and/or• Financial loss or loss of value for money; and/or• Operational disruption; and/or• Inefficiency costing senior management time Weaknesses identified should be of concern to senior management and require prompt specific action.
Low	Minor control deficiency where Internal Control improvements or the strengthening of the areas risk management/ control culture is required. These mainly relate to matters such as systems enhancement, procedural.

A formal report on the in-depth review has been completed by Crowleys DFK and has been submitted to the Management Team at Louth Council and is included in **Section 2** of this report. The auditors review identified two non-compliances, classified as follows:

- 0 High
- 2 Medium
- 0 Low



Overall, internal audit has found satisfactory compliance with the Public Spending Code with two medium rated findings identified during the independent in-depth review. The two findings concerned:

- Compliance with Public Spending Code Guidelines
- Compliance with Procurement Procedures

This indicates that reasonable assurance can be placed on the sufficiency and operation of internal procurement controls to mitigate and/or manage key inherent risks.

A summary of the specific recommendations identified by the auditors, and agreed with LCC Senior Management Team include:

- Compliance with Public Spending Code Guidelines **(Medium)**
 - Final Business Case process to be reviewed
- Compliance with Procurement Procedures **(Medium)**
 - Suitability Assessment Questionnaire (SAQ) process to be reviewed
 - Attention-to-detail concerning dating of documentation required
 - Timelines for contract award notice publication to be adhered to

Compilation of Report for NOAC – Step 5

Step 5 the Quality Assurance process involves the completion of a short report for the National Oversight and Audit Commission (NOAC). The report should be submitted by the end of May in respect of the previous calendar year. The report will be published on the local authority website and can be found [here](#). The contents of this report meet the requirements of step 5 of the QA process in terms of the compilation of the report. Once approved by the Senior Management Team, the final step involves issuing this report to NOAC.



Conclusion

This report sets out all the requirements of the Quality Assurance (QA) aspect of the Public Spending Code for Louth County Council.

- Project Inventory Lists have been prepared outlining the various projects/programmes from both capital and revenue expenditure, which were being considered, incurred or recently completed by Louth County Council within the 2023 financial year
- Louth County Council has two ongoing projects with a value in excess of €10m, which have been documented on the appropriate template and published on the website
- The required self-assessment checklists have been completed and provide assurance of compliance with the Public Spending Code, with some areas for improvement identified
- An in-depth review of the sample projects contained in the inventory lists has been completed. The review identified zero “High” priority rated findings. The absence of high priority rated findings means that normal on-going management supervision, together with the resolution of any findings raised in this report, should ensure that the control risk remains low
- The compilation of this report meets the requirements of the final step of the QA process. This report will be published on the website and issued to NOAC to bring to a close for reference year 2023

In this three-year cycle (2021-2023), an average of 8% of capital expenditure has been subjected to in-depth analysis and an average of 6% of revenue (current) expenditure has been subjected to in-depth analysis, which is significantly greater than the 5% and 1% required.

The findings identified in this report will be highlighted across the organisation to bring further focus and awareness to the Public Spending Code and the areas for improvement. A more targeted approach will be undertaken during procurement steering committee meetings to arm key staff, project managers and procurement teams with the knowledge and understanding to implement the Public Spending Code guidelines. The process of completing the Public Spending Code review continues to increase awareness across the organisation and Louth County Council will continue to implement actions to strengthen and improve the systems and processes in place.

Management will continue to drive compliance with the Public Spending Code so that the relevant Directorates fully comprehend the requirements therein. Areas for improvement identified in this report will be incorporated into the project governance within the organisation, and progress will be monitored and reported via routine procurement meetings and reports.

This report demonstrates Louth County Councils commitment to meeting its requirements with the Public Spending Code and where improvements can be made, they will be addressed accordingly.



Appendices



APPENDIX A

Appendix A: Inventory Lists - Expenditure being Considered

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
Riverside Crescent, Dundalk - 14 Units		€ -	€ 1,575,000	€ -	2025	€ 3,500,000	Feasibility Stage
Willowbrook, Dromiskin - 6 Units		€ -	€ 1,315,000	€ -	2024	€ 1,500,000	Feasibility Stage
O'Reillys Yard, Drogheda - 50 units		€ -	€ 500,000	€ -	2025	€ 15,000,000	Feasibility Stage
Tierney Street - 7 units		€ -	€ 500,000	€ -	2024	€ 778,609	Not started. Commenced as a CAS application but may now proceed as CALF (115488)
10-16 The Alleyways Stage 1-14 units		€ -	€ 3,143,083	€ -	2024	€ 4,178,083	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only. Not started (115488)
Womens Aid, Newry Road Dundalk- 12 Units		€ -	€ 3,000,000	€ -	2024	€ 3,467,584	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only. Not started (115488)
Riverwell Close, Dundalk- 1 unit		€ -	€ -	€ -	2024	€ 536,366	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only. Not started (115488)
Barrack St Dundalk- 30 units		€ -	€ 2,764,467	€ -	2025	€ 8,293,401	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only. Not started. (115488)
Kincora House		€ -	€ 1,277,331	€ -	2024	€ 1,677,331	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only. Not started (115488)
1-4 Millmount Close Drogheda		€ -	€ 1,303,986	€ -	2023	€ 1,303,986	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only
AHB Connolly's Field, Hill Street, Dundalk		€ -	€ -	€ -	2025	€ 5,007,500	CALF AHB Contract. At Proposal Stage Only . Costs are a matter for the AHB
Dry Bridge Slane Road Drogheda		€ -	€ -	€ -	2022	€ 504,000	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only
Greenore Coastal Protection		€ -	€ -	€ -	2030	€ 2,500,000	Subject to OPW Funding.
Gap the Target Climate Actions		€ -	€ 200,000	€ -	2025	€ 1,000,000	Subject to SEAI Funding
Drogheda Municipal Pitches		€ -	€ 100,000	€ -	2025	€ 500,000	DTTAS Funding
Long Walk (Design Phase)		€ -	€ 653,000	€ -	2023	€ 710,000	PROJECT 2040 Urban Regeneration Funding Category 2. 217750
Dundalk Landfill Works		€ -	€ 169,383	€ -	2032	€ 3,211,582	CRAMP 2003 to 2032;
A01 Maintenance and Improvement of LA Housing Units		€ 1,776,760	€ -	€ -	-	€ -	
A05 Administration of Homeless Service		€ 1,854,022	€ -	€ -	-	€ -	
A07 RAS and Leasing Programme		€ 1,766,227	€ -	€ -	-	€ -	
A09 Housing Grants		€ 1,392,543	€ -	€ -	-	€ -	
B03 Regional Road - Maintenance and Improvement		€ 1,876,619	€ -	€ -	-	€ -	
D06 Community and Enterprise Function		€ 1,853,416	€ -	€ -	-	€ -	
D09 Economic Development and Protection		€ 761,086	€ -	€ -	-	€ -	
E11 Operation of Fire Service		€ 2,041,464	€ -	€ -	-	€ -	
		€ -	€ -	€ -	-	€ -	
Totals		€ 13,322,137	€ 16,501,250	€ -		€ 53,668,442	

APPENDIX B



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Appendix B: Inventory Lists - Expenditure being Incurred

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
A01 Maintenance & Improvement of LA Housing Units	Housing & Building	€ 17,459,473	€ -	€ -		€ -	€ -	
A02 Housing Assessment, Allocation & Transfer	Housing & Building	€ 993,394	€ -	€ -		€ -	€ -	
A03 Housing Rent & Tenant Purchase Administration	Housing & Building	€ 786,728	€ -	€ -		€ -	€ -	
A04 Housing Community Development Support	Housing & Building	€ 864,613	€ -	€ -		€ -	€ -	
A05 Administration of Homeless Service	Housing & Building	€ 6,069,662	€ -	€ -		€ -	€ -	
A06 Support to Housing Capital Programme	Housing & Building	€ 3,552,084	€ -	€ -		€ -	€ -	
A07 RAS & Leasing Programme	Housing & Building	€ 21,127,444	€ -	€ -		€ -	€ -	
A08 Housing Loans	Housing & Building	€ 1,985,810	€ -	€ -		€ -	€ -	
A09 Housing Grants	Housing & Building	€ 2,662,878	€ -	€ -		€ -	€ -	
House Purchases Pottersfield Ardee (Part V)	CAF	€ -	€ 905,382	€ -		€ 905,382	€ 905,382	115557
Accelerated Delivery Mullavalley Louth Village	CPF	€ -	€ 3,868,040	€ -		€ 3,868,040	€ 3,868,040	115570
Land Lr Point Rd DTC	CAF	€ -	€ 7,027,263	€ -		€ 14,555,184	€ 14,555,184	1001219
Capital Assistance Scheme	RSV	€ -	€ 776,817	€ -		€ 10,561,646	€ 10,561,646	Coulter Park, St. Johns Home Peter Hill, 115488
Mount Avenue Residential Development	CWF	€ -	€ 4,389,220	€ -		€ 5,858,478	€ 22,227,000	115515
Ballymakenny West Housing Scheme	CWF	€ -	€ 10,639,058	€ -		€ 10,639,058	€ 10,544,195	115546
Ballymakenny East PPP	CWF	€ -	€ 8,486,488	€ -		€ 8,486,488	€ 8,575,580	115547
New Housing Scheme Dunleer 2023	CPF	€ -	€ 6,365,422	€ -		€ 6,365,422	€ 6,287,408	115548
Part V Social/Acquisitions (44 units) (2018 onwards)	CAF	€ -	€ 3,501,682	€ -		€ 7,875,414	€ 11,000,000	115176 Newton Wood;
Boice Court Phase II Residential Development	CPF	€ -	€ 6,937,321	€ -		€ 7,797,708	€ 19,625,000	115528
Lis na Dara Phase 2 (Afford/Vol Lease) DTC	RSB	€ -	€ 1,829,528	€ -		€ 8,277,925	€ 8,277,925	1001241
CAF Purchase of Social Houses (Not Part 5 or Affordable)	CAF	€ -	€ 19,576,665	€ -		€ 33,209,723	€ 33,209,723	115005
CALF Payment	RSV	€ -	€ 7,322,350	€ -		€ 93,790,035	€ 93,790,035	Duiche Roden, Newfoundwell Rd. 115508; Racecourse Meadows 17072, 18935, 18993,17023; Demesne Rd 17116; Tullybrook 17304; Dublin Rd, Dundalk Respond 17199; Cathedral View 17331; Donore Rd 66 units 17333; Newtown View 17125;
CPO - Bundles 1 - 7		€ -	€ 214,227	€ -	2022	€ 11,090,486	€ 22,097,938	Budget not yet Confirmed from Dept.
Rathmullen Infill, Drogheda - 6 Units		€ -	€ 7,151.00	€ -	2025	€ 53,136	€ 1,700,000	Stage 1 Approval sought. 115519
Point Road, Dundalk - 49 units		€ -	€ 3,853	€ -	2025	€ 3,853	€ 16,200,000	Feasibility Stage. 115549
64/65 Anne Street, Dundalk - 13 units		€ -	€ 1,364	€ -	2025	€ 136,026	€ 4,300,000	Feasibility Stage. 115266
Turnkey Units (assume units received following EOI)		€ -	€ 431,512	€ -	2023	€ 18,156,264	€ 32,100,000	On going DHLGH Approval; 115479
3 Paradise Place Drogheda		€ -	€ 394	€ -	2024	€ 106,768	€ 714,694	CAS AHB Contract. Costs are a matter for the AHB - Dept. funding element only. 115235



ContinuedInventory Lists - Expenditure being Incurred

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
MTR 2022-2025		€ -	€ 143,053	€ -	2025	€ 1,666,362	€ 2,000,000	CALF AHB Contract. Costs are a matter for the AHB - Dept. funding element only. 115507.
ClontyGora Traveller Group Housing		€ -	€ 1,363	€ -	2024	€ 1,363	€ 730,000	Own build TAP funded. 115545
Muirhevnamore Infill, Dundalk - 11 units		€ -	€ 365,843	€ -	2025	€ 527,325	€ 3,100,000	Stage 2 Approved 115532
Derryveigh Traveller Group Housing		€ -	€ -	€ -	2024	€ 204,244.00	€ 730,000	Single Stage Approved. 115246
B01 NP Road - Maintenance & Improvement	Road Transport & Safety	€ 777,967	€ -	€ -		€ -	€ -	
B02 NS Road - Maintenance & Improvement	Road Transport & Safety	€ 622,046	€ -	€ -		€ -	€ -	
B03 Regional Road - Maintenance & Improvement	Road Transport & Safety	€ 7,525,309	€ -	€ -		€ -	€ -	Annual transfer to road works program. RWP Codes File. St. Dominics' Bridge 213732. Bridges Rev. 213744
B04 Local Road - Maintenance & Improvement	Road Transport & Safety	€ 12,223,815	€ -	€ -		€ -	€ -	
B05 Public Lighting	Road Transport & Safety	€ 2,096,702	€ -	€ -		€ -	€ -	
B06 Traffic Management Improvement	Road Transport & Safety	€ 559,072	€ -	€ -		€ -	€ -	
B07 Road Safety Engineering Improvement	Road Transport & Safety	€ 603,488	€ -	€ -		€ -	€ -	
B09 Car Parking	Road Transport & Safety	€ 1,198,473	€ -	€ -		€ -	€ -	
B10 Support to Roads Capital Prog	Road Transport & Safety	€ 1,199,055	€ -	€ -		€ -	€ -	
B11 Agency & Recoupable Services	Road Transport & Safety	€ 1,152,123	€ -	€ -		€ -	€ -	
N52 Ardee By Pass		€ -	€ 27,859	€ -	2026	€ 7,755,009	€ 42,983,000	Scheme is depending on TII funding. 22106
Active Travel Projects 2021	RSF	€ -	€ 3,413,906	€ -	2026	€ 9,055,325	€ 80,000,000	214510
L2321 Obelisk Bridge Nr Drogheda	RSF	€ -	€ 668,945	€ -	2024	€ 668,945	€ 1,959,983	DTTAS Funding; 22281
Public Lighting LED Upgrade	RSF	€ -	€ 941,165	€ -	2024	€ 2,060,806	€ 6,500,000	216218
Narrow Water Bridge Project	RSF	€ -	€ 2,733,594	€ -	2027	€ 7,756,529	€ 65,000,000	22232
Carlingford Lough Greenway Interreg VA / Omeath to Newry Greenway	RSF	€ -	€ 4,362,215	€ -	2023	€ 5,577,040	€ 5,846,069	22252
Mount Avenue Road Construction Local Infr Housing	RSF	€ -	€ 4,441,363	€ -	2024	€ 5,090,783	€ 10,902,636	2000287
Omeath Placemaking Scheme (RRDF)	RSF	€ -	€ 708,331	€ -	2024	€ 817,391	€ 3,182,000	RRDF Funded Category 1; 217754
N53 HBX to Rissan		€ -	€ 76,251	€ -	2025	€ 805,667	€ 12,000,000	Determination of the CPO currently with ABP for approval. Scheme is depending on TII funding. 22254
Newtown Access Road		€ -	€ 385,344	€ -	2024	€ 520,569	€ 4,527,564	2000288
Port Access Northern Cross Route Phase A (N1 to Ballymakenny Road)		€ -	€ 359,268	€ -	2025	€ 9,583,648	€ 30,000,000	22102
St Nicholas Quarter (Phase I) [Clanbrassil Street & St. Nicholas Quarter]	Town Projects	€ -	€ 162,933	€ -	2025	€ 7,990,141	€ 8,000,712	Subject to PROJECT 2040 URDF Funding. 217717
Backlands (Phase II St Nicholas Quarter)	Town Projects	€ -	€ 335,967	€ -	2025	€ 351,342	€ 5,671,037	Subject to PROJECT 2040 URDF Funding. 217755
Drogheda Westgate (Design Phase)	Town Projects	€ -	€ 153,889	€ -	2023	€ 705,825	€ 810,735	PROJECT 2040 Urban Regeneration Funding Category 2. 217751
Project Ardee 2040 (RRDF) Design Phase	Town Projects	€ -	€ 258,649	€ -	2023	€ 728,554	€ 807,674	PROJECT 2040 Rural Regeneration Funding Category 2. 217753
Destination Towns Project	Town Projects	€ -	€ 780,767	€ -	2024	€ 825,311	€ 866,565	Faite Ireland Part Funding. 45493
Carlingford RRDF (Design Phase)	Town Projects	€ -	€ -	€ -	2023	€ 12	€ 943,173	Subject to PROJECT 2040 Rural Regeneration Funding. 217752
St. Laurence's Gate Plaza	Town Projects	€ -	€ -	€ -	2024	€ 20	€ 600,000	Subject to Funding. 217756



ContinuedInventory Lists - Expenditure being Incurred

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
Drogheda Civic Offices/Municipal Building	Corporate Buildings	€ -	€ 6,886,211	€ -	2024	€ 9,803,139	€ 14,439,902	Funded by loan. 85513
Ardee Castle	Corporate Buildings	€ -	€ 123,504	€ -	2025	€ 285,027	€ 4,294,000	PROJECT 2040 Rural Regeneration Funding Category 1. 910426
Dundalk Fire Service Training Centre upgrade	Corporate Buildings	€ -	€ 28,767	€ -	2024	€ 28,767	€ 1,145,000	Subject to Dept. Funding Approval. 55316
Dunleer Fire Station (new)	Corporate Buildings	€ -	€ 1,722	€ -	2025	€ 1,722	€ 1,536,663	Subject to Dept. Funding Approval. 54207
Traffic Lights Replacement Programme Phase 1	Operations	€ -	€ -	€ -	2025	€ 292,965	€ 1,100,000	216224
Footpath Replacement Programme	Operations	€ -	€ 370,041	€ -	2025	€ 1,249,398	€ 1,200,000	22266; 22267
Vehicle Restraint Systems	Operations	€ -	€ 131,346	€ -	2023	€ 131,346	€ 559,729	22283
Harbours	Operations	€ -	€ 2,379	€ -	2023	€ 59,874	€ 3,492,000	Dependant on Dept. Funding - BALAMI. 715001
Car Park Programme	Operations	€ -	€ -	€ -	2024	€ 404,371	€ 640,000	22269
Townparks Flood Alleviation Works (Balmer's Bog)	Surface Water Flooding & Coastal Erosion	€ -	€ 12,640	€ -	2023	€ 666,842	€ 670,000	OPW Funded Scheme. 21252
C01 Water Supply	Water Services	€ 4,260,572	€ -	€ -		€ -	€ -	
C02 Waste Water Treatment	Water Services	€ 1,874,356	€ -	€ -		€ -	€ -	
D01 Forward Planning	Development Management	€ 992,951	€ -	€ -		€ -	€ -	
D02 Development Management	Development Management	€ 2,677,212	€ -	€ -		€ -	€ -	
D03 Enforcement	Development Management	€ 911,063	€ -	€ -		€ -	€ -	
D04 Industrial & Commercial Facilities	Development Management	€ 603,713	€ -	€ -		€ -	€ -	
D05 Tourism, Development & Promotion	Development Management	€ 1,219,405	€ -	€ -		€ -	€ -	45169; Urban Animation 45325;
D06 Community & Enterprise Function	Development Management	€ 9,828,077	€ -	€ -		€ -	€ -	
D09 Economic Development & Promotion	Development Management	€ 4,875,881	€ -	€ -		€ -	€ -	St. Peter's Place Shared Space. PEACE Project Grant Part Funding. 45296
D11 Heritage & Conservation Services	Development Management	€ 621,799	€ -	€ -		€ -	€ -	
RSD Development Contribution Waiver	Planning & Development	€ -	€ 3,503,770	€ -		€ 3,503,770	€ 3,503,770	4094
E01 Landfill Operation & Aftercare	Environmental Services	€ 1,532,951	€ -	€ -		€ -	€ -	Whiteriver Landfill Op & Aftercare (Rev. 51104);
E05 Litter Management	Environmental Services	€ 1,262,220	€ -	€ -		€ -	€ -	
E06 Street Cleaning	Environmental Services	€ 3,325,815	€ -	€ -		€ -	€ -	
E07 Waste Regulations, Monitoring & Enforcement	Environmental Services	€ 770,570	€ -	€ -		€ -	€ -	
E09 Maintenance of Burial Grounds	Environmental Services	€ 658,246	€ -	€ -		€ -	€ -	
E11 Operation of Fire Service	Environmental Services	€ 10,689,732	€ -	€ -		€ -	€ -	
E13 Water Quality, Air and Noise Pollution	Environmental Services	€ 656,519	€ -	€ -		€ -	€ -	
RSF FASTER Project	Environmental Protection	€ -	€ 1,653,066	€ -		€ 1,979,792	€ 1,879,160	51586
RSF Louth Flood Defence Project CFRAM	Environmental Protection	€ -	€ 1,146,872	€ -		€ 4,253,183	€ 83,000,000	OPW Funded Scheme; 71585
RSF BALAMI - Port Oriel (Clogherhead) & Annagassan	Environmental Protection	€ -	€ 1,485,451	€ -		€ 1,552,083	€ 1,552,083	71701
Drogheda Landfill Works	Climate Action & Environment	€ -	€ 6,806	€ -	2024	€ 136,115	€ 1,903,000	512019
Decarbonising Fleet	Climate Action & Environment	€ -	€ 25,583	€ -	2025	€ 25,583	€ 1,500,000	Rev 55309



ContinuedInventory Lists - Expenditure being Incurred

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
F01 Leisure Facilities Operations	Recreation & Amenity	€ 588,804	€ -	€ -		€ -	€ -	
F02 Operation of Library & Archival Service	Recreation & Amenity	€ 3,919,225	€ -	€ -		€ -	€ -	
F03 Outdoor Leisure Area Operations	Recreation & Amenity	€ 1,905,366	€ -	€ -		€ -	€ -	
F04 Community Sport & Recreational Development	Recreation & Amenity	€ 2,323,553	€ -	€ -		€ -	€ -	
F05 Operation of Arts Programme	Recreation & Amenity	€ 1,725,131	€ -	€ -		€ -	€ -	
Swimming Pools Upgrade - Dundalk	Recreation & Amenity	€ -	€ 21,049	€ -	2023	€ 245,443	€ 530,000	Subject to DTTS Funding; 6006607;
Carlingford to Templetown via Greenore Greenway (Carbon Tax) Design Stage Only	Recreation & Amenity	€ -	€ 35,179	€ -	2023	€ 97,607	€ 500,000	Funded under the Gov Carbon Tax Program. 22274
Dundalk Bay Greenway (Templetown - Dundalk) - Design Stage Only	Recreation & Amenity	€ -	€ 42,415	€ -	2024	€ 42,973	€ 600,000	TII Funding. 22280
Outdoor Recreation Projects (ORIS)	Recreation & Amenity	€ -	€ 196,152	€ -	2025	€ 231,459	€ 585,000	ORIS Feede loop, Blue flag beaches & Community projects Match funding. 60155, 60154
G02 Operation and Maintenance of Piers and Harbours	Agriculture, Education, Health & Welfare	€ 546,969	€ -	€ -		€ -	€ -	
G04 Veterinary Service	Agriculture, Education, Health & Welfare	€ 835,087	€ -	€ -		€ -	€ -	
RSW Primary School Ardee New Build (Educate Together)	Education, Health & Welfare	€ -	€ 873,497	€ -		€ 1,336,507	€ 8,379,511	Dept of Education Funded. 115493
H03 Administration of Rates	Miscellaneous Services	€ 2,726,493	€ -	€ -		€ -	€ -	
H08 Malicious Damage	Miscellaneous Services	€ 3,970,229	€ -	€ -		€ -	€ -	
H09 Local Representation & Civic Leadership	Miscellaneous Services	€ 1,360,953	€ -	€ -		€ -	€ -	
H10 Motor Taxation	Miscellaneous Services	€ 1,064,191	€ -	€ -		€ -	€ -	
H11 Agency and Recoupable Services	Miscellaneous Services	€ 2,638,375	€ -	€ -		€ -	€ -	
		€ -	€ -	€ -		€ -	€ -	
		€ -	€ -	€ -		€ -	€ -	
Totals		€ 153,825,594	€ 119,150,892	€ -		€ 330,757,213	€ 740,710,716	



APPENDIX C

Appendix B: Inventory Lists - Expenditure being Completed / Discontinued

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
EERP 2023: Package 1 (Ref 23-002)	Social Development - SupplyGov Energy Retrofitting Framework	€ -	€ 704,455	€ -	2023	€ 704,455	Completed
EERP 2023: Package 3 (Ref 23-006)	Social Development - SupplyGov Energy Retrofitting Framework	€ -	€ 2,142,571	€ -	2023	€ 2,142,571	Completed
EERP 2023: Package 2 (Ref 23-018)	Social Development - SupplyGov Energy Retrofitting Framework	€ -	€ 848,250	€ -	2023	€ 848,250	Completed
EERP 2023: Package 5 (Ref 23-054)	Social Development - SupplyGov Energy Retrofitting Framework	€ -	€ 831,280	€ -	2023	€ 831,280	Completed
EERP 2023: Package 6 (Ref 23-056)	Social Development - SupplyGov Energy Retrofitting Framework	€ -	€ 1,160,775	€ -	2023	€ 1,160,775	Completed
Doire Beag, Collon, Co. Louth: DHLGH Ref. N15-2-167	Construction of 6 new housing units	€ -	€ 1,124,604	€ -	01/08/2023	€ 1,630,574	Completed. (115527)
Ellwood, Ballymakenny Road, Drogheda, Co. Louth: DHLGH Ref. N15-2-187	Turnkey acquisition of 46 housing units	€ -	€ 10,687,621	€ -	14/12/2023	€ 13,274,193	11 units were delivered in 2022 & the remaining 35 units delivered in 2023. (115550). Completed
Medebawn Close, Avenue Close, Dundlax, Co. Louth: DGLHG Ref. N15-2-206	Turnkey acquisition of 4 housing units	€ -	€ 1,168,307	€ -	19/12/2023	€ 1,168,307	All units delivered in 2023. 115553. Completed.
Bungalow Red Barns Road Ref N15/2/209	Disability Acquisition	€ -	€ -	€ -	Withdrawn	€ -	Original Price €521000. After Structural Survey it was decided to withdraw from Sale
Totals		€ -	€ 18,667,863	€ -		€ 21,760,405	



APPENDIX D

Appendix D: Self-Assessment Checklists

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Relevant staff and seniors are made aware of the requirements of Public Spending Code through (i) training where relevant (ii) de-briefing sessions (iii) procurement steering committee meetings (iv) policy and procedures (v) dedicated time points i.e. before, during and after the PSC audit (vi) guidance documents published by DPENDR. All documents, guidelines, steering meeting presentations etc. are available on the procurement portal for all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2.5	Internal training has been provided to relevant staff (Presentation 30 th Jan 2024). Public Spending Code Guides are available to all staff on the procurement portal. The Policy and Procedures document captures the PSC. The PSC and its' requirements are captured in the Procurement Steering Meetings and findings from audits are communicated and discussed. Guidance is provided for the preparation of PSC inventory the PSC.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes – adapted sectoral guidelines have been developed.
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	Yes – when in the position of the Approving Authority.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations have been relayed to relevant staff with action plans put in place to address.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations have been relayed to relevant staff with action plans put in place to address. Regular reviews take place to monitor progress.
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	Available on Louth County Council Website and certified by CEO, located here . Report submitted to NOAC.



	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required sample audited.
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	Process in place and discussed in Steering Meetings. Information provided and available to all staff on the procurement portal.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Representative sample viewed – projects at different stages in lifecycle.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	All projects are reviewed in line with original submission to the relevant Department / Agency to ensure they meet the targets.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Projects are decided by the Department rather than the LA.



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, where applicable and in line with the requirements of the relevant government body/agency.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes, where applicable.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc.?	2	Yes, where applicable and in line with the requirements of the relevant government body/agency e.g. TII/NTA templates.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where applicable.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where applicable and confirmed with relevant government department.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where applicable.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where applicable.
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, where applicable.



	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes, where applicable.
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	No projects >€200m.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Completed in line with the requirements of the relevant government body/agency.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, where applicable.
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	No projects >€200m.

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?	N/A	No programmes relevant to PSC in 2023.
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2023.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No programmes relevant to PSC in 2023.
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2023.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2023.
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2023.
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No programmes relevant to PSC in 2023.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2023.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No programmes relevant to PSC in 2023.
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2023.
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2023.
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2023.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2023.



	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2023.
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2023.



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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2.5	Internal coordination team in place in the majority of cases.
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?	2.5	Internal coordination team in place in the majority of cases.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports for the government department and quarterly for CE.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Inflationary costs incurred but all additional expenditure approved with relevant funding department.
Q 4.7	Did budgets have to be adjusted?	2	In some cases adjustments were made, upon approval.
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	Yes - after structural survey it was decided to withdraw from the acquisition of one property
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.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes.



	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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.

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	Spending program defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget performance and monitoring in place; monthly team meetings.
Q 5.5	Are outcomes well defined?	3	The Annual Service Delivery Plan enhances this measurement.
Q 5.6	Are outcomes quantified on a regular basis?	3	Project/Function-specific.
Q 5.7	Are unit costings compiled for performance monitoring?	N/A	
Q 5.8	Are other data compiled to monitor performance?	3	Finance Reports; Excelerator Reports
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2.5	Finance Reports; Excelerator Reports; team meetings. The Annual Service Delivery Plan enhances this measurement.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2.5	Audits, including external audits from approving government department.



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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Project Completion Reports are undertaken where relevant. Only one project was discontinued for the year under review as after structural survey it was decided to withdraw from one property acquisition. Relevant report on file for same.
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	Yes.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Submitted to the Approving Authority.
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?	3	In general, lessons are learned from all Project Completion Reports and Ex-Post Evaluations undertaken.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Completed by internal design team.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects >€50m.

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 PSC in 2023.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2023.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to 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 PSC in 2023.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2023.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to 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 PSC in 2023.



Section 2

This section of the report contains the details and findings from the in-depth analysis as required by step 4 of the quality assurance process. Section 2 of this report has been conducted by independent third-party auditors.



Louth County Council

Review of Compliance - Public Spending Code 2023

FINAL REPORT May 2024

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1. Overview

Louth County Council (“LCC” / “Council”) is a local authority consisting of 29 elected members. It is divided into 4 Municipal District Areas and has 5 electoral areas.

Louth County Council is obliged to apply DPER Circular 13/13 - The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules and Procedures. An obligation of the Public Spending Code is that all bodies in receipt of public funding are to put in place an internal, independent quality assurance process. This involves annual reporting on how organisations are meeting their Public Spending Code obligations and is best achieved through carrying out the quality assurance procedure outlined in the Public Spending Code.

Step four of the quality assurance process requires organisations (through their internal audit function) to “carry out a more in-depth check on a small number of selected projects and programmes.” Step four looks in more detail at the quality of the appraisal, planning or implementation work done by the Local Authority.

Crowleys DFK are appointed outsourced Internal Auditors to Louth County Council. In accordance with the 2024 Internal Audit Plan – Crowleys DFK performed an external review of LCC’s compliance with the Public Spending Code for the period from 1st January 2023 to 31st December 2023. Our audit commenced in February 2024. This report presents the results of our review. The scope of our work, and the approach adopted, are detailed in Sections 2 and 3 of our report.

Summary of Findings

Our review identified 0 **High**, 2 **Medium** and 0 **Low** priority-rated findings that require action from management. These are in the areas of:

High	Medium	Low
None	<ol style="list-style-type: none"> 1. Compliance with Public Spending Code Guidelines 2. Compliance with Procurement Procedures 	None

We have set out these matters in detail in **Section 6** of our report, together with our recommendations for addressing same.

The current status of issues identified in previous reports.

Our review performed a follow-up of the findings and recommendations from the 2018-2022 internal audit review of the Public Spending Code. This was done to ascertain whether the agreed audit recommendations had been appropriately implemented. Our review reported a total of **4** previously agreed-upon recommendations that remained open at the time of the 2023 review. The details of the follow-up are included in **Section 7** of this report.

In-Depth Check – Quality Assurance

We provide details regarding our in-depth quality assurance tests for all projects sampled. The results reported from our tests are reported in **Appendix 1** of this report.

2. Objectives and Scope

DPER Circular 13/13 The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Service – Standard Rules and Procedures was issued by the Department of Public Expenditure and Reform in September 2013.

The Public Spending Code consolidates details of the obligations governing the expenditure of public funds into a single resource. It also provides guidance material on fulfilling these obligations effectively. The Public Spending Code applies to both current and capital expenditures, explains what is required of public service managers at different points in the expenditure lifecycle, and offers advice on how to fulfil those requirements.

All Government Departments, public bodies, and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code. An obligation of the Public Spending Code is that all bodies in receipt of public funding are to put in place an internal, independent quality assurance process involving annual reporting on how organisations are meeting their Public Spending Code obligations. This is best achieved by carrying out the quality assurance procedures outlined in the Public Spending Code.

Step four of the quality assurance process requires organisations (through their internal audit function) to “carry out a more in-depth check on a small number of selected projects and programmes.” Step four looks in more detail at the quality of the appraisal, planning or implementation work carried out by the Local Authority.

Crowleys DFK, in our capacity as internal auditors to LCC, performed an external review of LCC’s compliance with the Public Spending Code. The objectives of the Internal Audit are to provide assurance on:

- a) the adequacy and effectiveness of LCC’s policies and procedures with regard to the quality assurance reporting process;
- b) the extent to which the adopted policies and working practices align with the Public Spending Code in terms of revenue and capital expenditure.

The review focused on the following areas:

Audit Objective	Overview of Review Programme
Assess the adequacy and effectiveness of LCC’s policies and procedures with regard to the quality assurance reporting process.	<ul style="list-style-type: none"> • Review relevant policies and procedures in relation to quality assurance reporting. • Identify and evaluate the procedures in place and verify if the key controls are documented and working as intended. • As part of the in-depth check for the quality assurance reporting process, review a selection of projects/programmes undertaken by the Council and assess compliance with internal controls policies and procedures.
Assess the extent to which the adopted policies and working practices align with the Public Spending Code in terms of revenue and capital expenditure.	<ul style="list-style-type: none"> • Benchmark the adopted controls against the Public Spending Code. • Review value-for-money considerations for selected projects/programmes. • Review the tender evaluation and the contract awarding process. Assess if the methodology used represents a balanced approach. • Assess the procedures in place for the evaluation of expenditures incurred.
Review of issues identified in previous reports	<ul style="list-style-type: none"> • Perform a follow-up of the findings and recommendations identified from the previous internal audit review of the Public Spending Code. This is to ascertain whether the agreed-upon audit recommendations have been appropriately implemented

3. Approach and Methodology

The quality assurance process requires that each year, the value of the projects selected for in-depth review should represent at least 5% of the total value of all capital projects on the Project Inventory, and 1% of the total value of all revenue projects on the Project Inventory. This minimum value is determined as an average over a three-year period.

Below is a summary of the samples selected for in-depth review based on LCC's supplied project inventory over the three-year average 2021-2023 period.

Capital Expenditures:

Year	Sample Size	Population	% of selected for detailed testing
2021	€104.89m	€696.72m	15%
2022	€14.5m	€694.79m	2%
2023	€52.84m	€816.14	6%
Total average over 3 years			8%

Current Expenditures:

Year	Sample Size	Population	% of selected for detailed testing
2021	€8.88m	€130.57m	7%
2022	€0.47m	€129.81m	0.4%
2023	€15.07	€153.83m	10%
Total average over 3 years			6%

Sampling

Our review covered the period from 1st January 2023 to 31st December 2023.

The Public Spending Code provides that sample projects should not be selected more than once in a three-year period unless they are a follow-up to serious deficiencies discovered previously.

The samples selected for review consisted of 5 capital projects amounting to €52.84 million and 1 revenue expenditure amounting to €15.07 million. These are equivalent to an average of 8% and 5% of the total value of capital projects and revenue expenditure over a three-year period, respectively:

Projects selected for review (based on the Project Inventory)		
Project	Category	Total Value of the Project
Boice Court Phase II	Expenditure being incurred	€19.63m
Mount Avenue	Expenditure being incurred	€22.23m
Obelisk Bridge	Expenditure being incurred	€1.96m
Omeath to Newry Greenway (Carlingford Lough)	Expenditure being incurred	€5.85m
Omeath RRDF	Expenditure being incurred	€3.18m
Total value of selected Capital Expenditures		€52.85m
CALF F&A	Expenditure being Incurred	€15.07
Total value of selected Revenue Expenditures		€15.07m

Approach

In performing this review, Internal Audit used the following information-gathering and analytical techniques:

- Desktop research and critical evaluation of documented and adopted policies;
- Benchmarking of the documented and adopted policies against sector best practice;
- Focused fact-finding meetings and verification discussions with key employees;
- Walkthrough of selected procurement policies and procedures.

The following table provides the personnel with whom we met, spoke to or received information from, during the course of our review:

Personnel
Accountant
Procurement Officer
Senior Executive Engineer, Housing Capital
SEO Public Realm
Infrastructure SE
Staff Officer

4. Ratings Classifications

The **overall opinion level**, based upon our assessment of controls and our findings has been derived using the assurance levels as described below:

Assurance Level	Description
Substantial	There is a sound framework of control in place and the controls are being consistently applied to ensure risks are managed effectively, which should ensure that objectives can be fully achieved.
Reasonable	There is a good framework of control in place and the majority of controls are being consistently applied to ensure risks are effectively managed. Some control weaknesses or gaps were identified however this should not significantly impact on the achievement of objectives.
Limited	There is an inadequate and/or ineffective system of control in place which could impair the achievement of the objectives of the system, function, or process. Prompt management action is required to improve controls, to ensure controls are being consistently applied and to ensure risks are managed effectively.
Minimal	The system of control has failed or there are material weaknesses in the design and operation of controls which could have a significant impact on the achievement of organisation objectives; or may result in a financial loss.

The **main findings, control weaknesses noted or suggested areas for improvement** are ranked as high, medium or low and are dealt with in order of priority. The rankings used are described below:

Classification	Description
High	Major Internal Control weakness or issue that has potential for: <ul style="list-style-type: none"> • Significant damage to the organisation's reputation; and/or • Significant financial loss or loss of value for money; and/or • Significant operational disruption; and/or • Non-compliances with legislative and regulatory requirements; and/or • Significant inefficiency costing senior management time. Remedial action must be taken urgently.
Medium	Internal Control weakness or issue that has potential for: <ul style="list-style-type: none"> • Adverse impact to reputation; and/or • Financial loss or loss of value for money; and/or • Operational disruption; and/or • Inefficiency costing senior management time. Weakness identified should be of concern to senior management and requires prompt specific action.
Low	Minor control deficiency where Internal Control improvements or the strengthening of the area's risk management/ control culture is required. These mainly relate to matters such as system enhancements, procedural changes or minor control deficiencies that do not expose the organisation to significant risk but can result in improved efficiency.

5. Assessment

Our review reported no **High** priority rated findings.

Apart from 2 Medium priority rated findings, controls put in place by Louth County Council to comply with the Public Spending Code were satisfactory during the review period.

The results from our tests indicate that **reasonable assurance** can be placed on the sufficiency and operation of the controls implemented by Louth County Council to comply with the Public Spending Code and internal procurement controls to mitigate and/or manage key inherent risks.

We arrived at our assessment by considering the following:

1. Our review identified a total of **4** recommendations from the prior years' Public Spending Code compliance review that remained **open** at the time of the 2023 review. Details of the follow-up are included in Section 7 of this report. Internal Audit noted that management is currently working on implementing the identified recommendations. We encourage management to continuously monitor and prioritise the implementation of the recommendations made.
2. Based on the work performed in 2023, our review identified 2 **Medium** priority rated findings. We set out our detailed findings on these matters, together with our recommendations for addressing same, in Section 6 of this report. **The absence of high priority rated findings means that normal on-going management supervision, together with the resolution of any findings raised in this report, should ensure that the control risk remains low.**

6. Detailed Findings

1 Compliance with Public Spending Code Guidelines

Findings	<p>Louth County Council is obliged to comply with the requirements of the Public Spending Code (PSC). According to the Public Spending Code document ‘A Guide to Evaluating, Planning and Managing Public Investment,’ both preliminary and final business cases are required. The purpose of each of business case are detailed below:</p> <ol style="list-style-type: none"> 1. <u>The Preliminary Business Case</u> provides a framework to assess the costs, benefits, affordability, deliverability, risks and sensitivities associated with potential project options. 2. <u>The Final Business Case</u> is used to reassess the assumptions underpinning the Preliminary Business Case and reconsider the emerging findings. The Final Business Case Report must be completed and forwarded to the Approving Authority after the tendering process but before the award of the main construction contracts. <p>Based on the review performed by Internal Audit on six (6) projects, the following observations were noted:</p> <ol style="list-style-type: none"> a. For two (2) projects reviewed (Obelisk Bridge and Omeath RRDF,), Internal Audit noted that no final business case was prepared after the tendering process. b. For three (3) projects reviewed (Mount Avenue, Boice Court Phase II and the Omeath to Newry Greenway), while business cases for each were prepared, the reports do not contain certain requirements outlined in the Public Spending Code, such as economic appraisal, risk strategy, evaluation plan and benefits realisation plans. The specific missing requirements relevant to the project is detailed in the appendix of this report. <p>Despite these observations, Internal Audit recognizes that these projects comply with the funding requirements of the respective approving authorities.</p>
Risk	<ul style="list-style-type: none"> • Risk of non-compliance with the Public Spending Code. • Risk that value for money may not have been achieved. • Risk of an inadequate audit trail.
Recommendation	<p>Internal Audit recommends that Management:</p> <ol style="list-style-type: none"> 1. Emphasise the importance of adhering to the requirements outlined in the Public Spending Code (PSC) for both preliminary and final business cases. Develop a robust process to ensure that all necessary documentation is prepared and submitted in a timely manner.

	<ol style="list-style-type: none"> 2. Provide guidance and training to project teams on the specific elements required in business case reports, such as economic appraisals, risk strategies, evaluation plans, and benefits realisation plans. Establish templates or checklists to facilitate comprehensive documentation. 3. Implement a review process for business case reports to verify compliance with the Public Spending Code and identify any deficiencies before submission to the Approving Authority. This review should involve cross-functional teams to ensure comprehensive assessment. 4. Consider conducting training sessions or workshops for staff involved in project management to increase awareness of the requirements outlined in the Public Spending Code. This will help ensure that all team members understand their responsibilities in preparing business case documentation.
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Classification	Medium
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Management Comments	<p><u>Omeath RRDF Project</u>: Omeath RRDF submitted Form 2.3 Decision Gate 3 – Approval to Proceed for Cat 1 projects in addition to a Full Tender Report to the Government Department fulfilling the Decision Gate 3 Public Spending Code requirements under this funding scheme and received approval to proceed on the 7th July 2023 (Ref RF0156).</p> <p><u>Obelisk Bridge Project</u>: The project is in line with the requirements of Department of Transport (Sanctioning Authority) Circular RW 06/2018. This circular applies to the Appraisal process for Strategic Regional and Local Road Schemes with a total estimated project cost in excess of €5m incl. VAT and Specific Improvement Grant schemes with a total estimated project cost up to €5m incl. VAT.</p> <p>The Obelisk Bridge falls into the specific improvement grant scheme category , i.e. less than €5m.</p> <p>Within the guidelines appended to this circular, section 1.1 states: <i>“In March 2016 the Department of Transport Tourism and Sport published the Common Appraisal Framework for Transport Projects and Programmes that is consistent with and elaborates on the Public Spending Code. It is a requirement that arrangements and procedures for the management and appraisal of capital programmes and projects are consistent with the Framework.”</i></p> <p>Section 2.7 Scale of Appraisal Required, for a scheme of up to €5m a <u>preliminary appraisal</u> is only required.</p> <p>The Preliminary appraisal does not change for the scheme which is approved by the department. The scheme required an update to the total scheme budget, which was submitted to the department along with the Tender report which was subsequently approved by the department to award the contract.</p> <p>Approval to proceed was granted by the relevant Government Departments, thereby fulfilling the PSC Decision Gate requirements under the relevant funding schemes. LCC is confident that the initial funding application and final funding application issued to</p>
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the relevant Departments captures the Preliminary and Final Business Case – but that the terminology is different.

Mount Avenue, Boice Court Phase II Projects: The Approval Process is set out by the Government Department and captures the requirements of the PSC, albeit in different terminology. The 4-Stage Approval process is the ‘Business Case’ for the project. At each stage of the process, the Local Authority submits updated information and documentation to the Government Department regarding the project. As the process progresses from Stage 1 through to Stage 4 the level of detail associated with the project (including the economic appraisal, risk strategy, evaluation plan and benefits realisation plans) evolves, refines and increases. The Government Department reviews this information and recommends a budget for approval with/without conditions and notes, i.e. the project progresses through a ‘Decision Gate’ at each stage.

It must be noted too that as per the CCMA Guidance Note (PSC Quality Assurance Requirements, A Guidance Note for the Local Government Sector), the Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector [*Ref: PSC – Quality Assurance Requirement (Guidance Note for Local Authorities) Version 4, pg. 1*].

Processes will be reviewed, and additional training will be provided in the area of Business Cases, but it must be stressed that the Business Cases referred to above and the rigorous controls in place by the Government Departments (in order to obtain approval) captured all the necessary requirements. LCC are therefore confident that the potential risks identified are negligible.

Lead Responsible Person	Timeframe for Action
Project Owners with Procurement Officer support	Q3, 2024

2 Compliance with Procurement Procedures

Findings	<p>Louth County Council must adhere to Public Procurement Guidelines, Regulations, and Directives. Following Internal Audit's review, several areas for improvement and identified gaps have been highlighted:</p> <p>1. Evaluation Process</p> <p>In reviewing three (3) procurement (transactions related to Omeath RRDF, the Omeath to Newry Greenway and Boice Court Phase II), the following observations were made:</p> <p>a. A Suitability Assessment Questionnaire (SAQ) was prepared and included as part of the request for tender to obtain information from specialist applicants to determine their eligibility for the position of contractor on a particular project.</p> <p>The initial assessment of the criteria listed in the SAQ is performed individually by each member of the evaluation team. Subsequently, a group discussion takes place, during which clarifications may be sought from the contractors. Once the clarifications are resolved or received by LCC, the contractor is considered to have passed the evaluation. However, management confirmed that for two (2) of the procurements reviewed, the final assessment or decision was not documented in the SAQ or in any other documentation.</p> <p>b. It was noted that in the case of one (1) procurement tested, the scoresheet for the suitability assessment was completed and signed but was not dated.</p> <p>2. Contract Award Notice</p> <p>a. Based on the Procurement Guidelines, a contract award notice must be published or sent via eTenders within 30 days of the contract being awarded. However, for three (3) of the procurements sampled (related to Boice Court Phase II, Mount Avenue and the Omeath to Newry Greenway project), the Contract Award Notice was not published within 30 days of the award of contract.</p>
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Risk	<ul style="list-style-type: none"> • Risk of non-compliance with public procurement guidelines. • Risk of non-compliance with internal procedures. • Risk of reduced accountability. • Risk that value for money may not have been achieved. • Risk that the tenderer's economic and financial standing may not have been assessed properly.
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Recommendation	<p>Internal Audit recommends that Management:</p> <p>1. Establish clear guidelines and templates for documenting evaluation processes, ensuring that all final assessments and decisions are well-documented within the Suitability Assessment Questionnaire (SAQ) or in accompanying documentation.</p>
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	<p>2. Ensure that the Contract Award Notice for all procurements above €25,000 must be published on eTenders within 30 days of awarding the contract</p> <p>3. Implement quality assurance mechanisms to ensure that all completed documents, including scoresheets and SAQs, are reviewed for completeness, accuracy, and compliance before finalising the evaluation process. This can include checks for proper dating and signing of documents.</p>
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Classification	Medium
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Management Comments	<p>A robust system is in place for assessing SAQs at LCC and, as evident during the audit, documentation in the form of emails, tender reports etc outlined the final assessment decision. However, going forward a summary document will now be implemented to capture final decisions and rationale.</p> <p>The specific procurement in question was undertaken through a centralised arrangement in conjunction with the relevant CPB (Central Purchasing Body). As outlined above, the scoresheet is appropriately signed. A supporting email from the CPB verifies the date of scoresheet completion and LCC is satisfied that there is no risk to the procurement process based on the email date.</p> <p>The comments of the Audit Team are noted concerning the publication of the contract award notice via eTenders within 30 days and this timeline will be highlighted at the next Procurement Steering Meeting.</p> <p>Guidelines, templates and processes will be reviewed, and additional training will be provided in the areas of assessments, contract award notices and dating of documents.</p>
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Lead Responsible Person	Timeframe for Action
Project Owners with Procurement Officer support	Q3, 2024

7. Previously Reported Findings

Internal Audit conducted a follow-up review to assess the status of audit recommendations made during the Public Spending Code Reviews spanning from 2018 to 2022. As of the reporting period, **four (4)** recommendations from this timeframe remain outstanding as of December 2023. **It is recommended that management prioritise the development and implementation of a comprehensive action plan to promptly address the identified issues.**

Below is a summary of the progress made by management in the implementation of the audit recommendations.

Audit Report	Open as of January 2023	Reiteration of Previous Findings	Implemented	Partially Implemented	Not Implemented	Open as of December 2023
Quality Assurance Review of Public Spending Code 2018	0	0	0	0	0	0
Review of Compliance with the Public Spending Code 2019	3	0	2	1	0	1
Review of Compliance with the Public Spending Code 2020	2	0	1	1	0	1
Review of Compliance with the Public Spending Code 2021	1	0	0	1	0	1
Review of Compliance with the Public Spending Code 2022	2	1	0	1	0	1
Total	8	1	3	4	0	4

Partially Implemented Recommendations

The table below details previously agreed-upon recommendations that were partially implemented at the time of the 2023 review.

No.	Ref. Year	Previous Recommendation	Priority Rating	Management Progress as of February 2023
1	Review of Compliance with the Public Spending Code 2019	<p>Procurement Procedures</p> <p>Internal Audit recommends that:</p> <ol style="list-style-type: none"> 1. A business case outlining an analysis of LCC’s needs should be prepared for all contracts exceeding €25,000 (ex. VAT) in value. <p>The business case should include the following categories:</p> <ol style="list-style-type: none"> a) Objectives b) Scope c) Feasibility d) Options Appraisal: Economic, Financial, Risk Analysis <ul style="list-style-type: none"> • Define the objective that LCC wants to achieve. • Explore options, taking into account constraints. • Quantify the costs of viable options and specify sources of funding. • Perform an analysis of the main options. • Identify the risks associated with each viable option. • Decide on the preferred option. e) Planning and Design Issues f) Evaluation Plan 	Medium	<p>Partially Implemented</p> <p>Internal Audit reviewed a sample of projects to verify compliance with the Public Spending Code. The results from the tests carried out during the 2023 review confirmed that:</p> <ol style="list-style-type: none"> 1. For (2) projects, the final business case was not prepared after the tendering process. 2. For (3) projects, the business case prepared does not adhere to certain requirements outlined in the PSC. <p>Please refer to Section 6 above for results from the 2023 review.</p>

No.	Ref. Year	Previous Recommendation	Priority Rating	Management Progress as of February 2023
		<p>2. All tender evaluation scoresheets (MEAT analysis) are signed, and date stamped by all tender evaluation panel members and retained in the procurement files. The date of evaluation should be indicated either in the evaluation scoresheet or tender report.</p> <p>3. All contracts, including any extensions / renewals, must be signed and retained on file prior to the delivery of the goods / services.</p>		
4	Review of Compliance with the Public Spending Code 2020	<p>Internal Audit recommends the following:</p> <p>a. Request for Tender documents must clearly indicate if a Tender is an Open Tender, a Mini Competition or a Restricted Tender.</p> <p>b. For mini competitions where Tender submissions are evaluated solely on cost, a scoresheet on costs must be prepared and signed by all evaluation panel members and retained in the procurement files.</p> <p>c. All contracts, including any extensions / renewals, must be signed and retained on file prior to the delivery of goods / services.</p> <p>d. Evidence of approvals from an appropriate level of management should be sought prior to the contract award. This must be retained on file.</p>	Low	<p>Partially Implemented</p> <p>During the 2023 review, Internal Audit tested a sample of procurement transactions related to the sample projects reviewed.</p> <p>The results indicated the following:</p> <p>1. It was noted that in the case of one (1) procurement tested, the scoresheet for the suitability assessment was signed and completed, but not dated.</p> <p>Please refer to Section 6 above for the results from the 2023 review.</p>
6	Review of Compliance with the Public Spending Code 2021	<p>Internal Audit recommends that Management:</p> <ul style="list-style-type: none"> Ensure the project inventory is complete and accurate and that projects are properly categorised. The costs in the inventory should be reviewed and approved by the respective project owners. Guidance on the 	Medium	<p>Partially Implemented</p> <p>During the 2023 review, Internal Audit tested a sample of procurement transactions related to the sample projects reviewed.</p>

No.	Ref. Year	Previous Recommendation	Priority Rating	Management Progress as of February 2023
		<p>completion of the project inventory is provided in Version 4 of the PSC QA Requirements, Guidance Note for Local Government Section.</p> <ul style="list-style-type: none"> • Obtain formal approval from OPW for the €83.55 million project funding allocated to LCC. • Ensure a copy of the approved Business Case is retained on file to track project KPIs and provide an audit trail. • Ensure key performance indicators are established during planning to appropriately assess the achievement of the project objectives. Continuous monitoring and assessment should be performed to ensure that the set KPIs are met. • Ensure that the date of the post-project review is documented in the report. Completed post-project review reports should be submitted to the approving department in a timely fashion. 		<p>The results indicated the following:</p> <ol style="list-style-type: none"> 1. For (2) projects, the final business case was not prepared after the tendering process. For (3) projects, the business case prepared does not adhere to certain requirements outlined by the PSC. <p>Please refer to Section 6 above for the results from the 2023 review.</p>
7	Review of Compliance with the Public Spending Code 2022.	<p>Internal Audit recommends that Management ensure:</p> <ol style="list-style-type: none"> 1. Appropriate procurement methods are used, and compliance with OGP's Public Procurement Guidelines is observed in all instances. 2. The rationale for procuring goods and services through a non-competitive process is properly documented and approved. This is in line with the newly implemented procurement policy and procedures issued in 2022. 	Medium	<p>Partially Implemented</p> <p>Gaps remain in the procurement procedures. The results from the 2023 testing are as follows:</p> <ol style="list-style-type: none"> a. It was noted that in the case of one (1) procurement tested, the scoresheet for the suitability assessment was signed and completed but not dated. b. For three (3) of the procurements sampled, the Contract Award Notice was not published within 30 days of the award of contract.

No.	Ref. Year	Previous Recommendation	Priority Rating	Management Progress as of February 2023
		3. All evaluators are required to complete and sign a declaration of Conflict-of-Interest prior to the evaluation. Additionally, evaluation scoresheets must be signed and date-stamped by all evaluators.		Please refer to Section 6 above for the results from the 2023 review.

8. Acknowledgements and Limitations

We would like to thank all personnel at Louth County Council who assisted us during our audit.

We take responsibility for this report, which is prepared on the basis of the limitations set out below.

Our review has been completed in accordance with the work plan presented and approved by the Audit and Risk Committee. The scope and objectives of the review are set out in Section 2 of this report. The issues raised in this report are those that came to our attention during our review and are not necessarily a comprehensive statement of all weaknesses that exist, or all improvements that might be made. Recommendations for improvement should be assessed by management for their full commercial implications before they are implemented.

This report is intended solely for the information and use of Louth County Council only and is not intended to be and should not be used by anyone other than Louth County Council. We accept no duty of care and deny all liability to any third party that places reliance on this report.

As this audit is based on an independent limited testing of controls, it should not be relied upon to identify all improvements in controls which a more exhaustive review might develop.

Appendix

Appendix 1: In-Depth Check – Quality Assurance

A. Boice Court Phase II

Section A: Introduction

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Boice Court Phase II
Detail	This project involves the development of 72 housing units at Boice Court (Phase II), in Drogheda, Co. Louth.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	2008
End Date	On-going
Overall Cost	Per the inventory file the projected lifetime expenditure (capital only) as of 2023 is €19,625,000. At the time of the review, the actual total value of the project is €27,137, 837.

Project Description

The project involves the construction of 72 housing units, including 31 houses, 25 apartments, and 16 duplex units, along with site development and external works at Boice Court (Phase II), Drogheda, Co. Louth. This initiative is part of the Housing for All programme, which aims to deliver 1,357 new homes over the next 5 years, as outlined in the Government's Housing for All Plan.

Section B: Evaluation**Step 1: Logical Model Mapping**

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Boice Court Phase II Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The development of 72 housing units at Boice Court (Phase II) in Drogheda, Co. Louth.	The primary input for this project is the capital budget allocation amounting to €27,137, 837.	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> • Submission of a proposal in response to the Department’s request for the delivery of new social housing units. • Completion of the Capital Works Management Framework (CWMF) forms as required by the Department. • Procurement of an architect and contractors for the project. • Preparation of Technical Reports and Scheme Design Drawings. • Ongoing construction, project reviews and monitoring, including attending Technical Housing Meetings with DHLGH. 	The construction of 72 new build social housing units (Boice Court, Phase II) on lands off the Cement Road/Mell, in Drogheda, Co. Louth.	Improved and additional housing in the area, in line with the Housing for All initiative.

Description of Programme Logic Model

- *Objective:* The primary objective of the scheme is to construct 72 housing units at Boice Court.
- *Input:* The primary input of this project is the capital budget allocation amounting to €28,377,209.35.


- *Activities:* Key activities included developing a proposal for the construction of social housing, conducting various surveys of the site area, and awarding contracts to design services and the main contractor.
- *Outputs:* The expected output of this project is the construction of 72 new build social housing units (Boice Court Phase II) on lands off the Cement Road/Mell, Drogheda, Co. Louth.
- *Outcomes:* Improved and additional housing in the area, in line with the Housing for All initiative.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Boice Court Phase II Project from inception to conclusion, highlighting major project/programme milestones.



June 2008	The proposed housing development received Part 8 Planning Approval from Drogheda Borough Council.
September 2017	The project management strategy report was prepared. The Design Brief for the project was developed in 2007/2008 through consultation between Drogheda Borough Council and the Design Team, involving a series of Project Meetings and confirmation of the project requirements. The masterplan and housing type designs were developed for the overall site at Mell, Drogheda. The project consists of 4 phases, with phase 1 already completed. The project strategy report suggested combining the remaining phases (2 to 4).
December 2018	Initiating the procurement process for the Lead Architect.
March 2019	An evaluation was conducted for the procurement of the Lead Architect.
July 2019	A tender report was prepared to conclude the procurement process for the Lead Architect.
August 2019	A CE order was received for the appointment of Walsh Associates Architects.
July 2020	The following reports were prepared for the project: Flood Risk Assessment Report, Technical Report, Ground Investigation Report and Desktop Archaeological Assessment Report. Stage 1 & 2 applications were submitted to the Department.
September 2020	A letter was received from the Department approving the Stage 1 & 2 applications.
June 2021	A Final Archaeological Site Investigation Report is published.



August 2021	The Part 8 Planning Statement (Rev A) was prepared for the project.
March 2022	The Stage 3 application was submitted to the Department. The submission included the updated cost estimate, the latest design drawings, and a project review form.
May 2022	Receipt of the Stage 3 Letter of Approval
August 2022	The procurement process for contractors for the project was initiated.
November 2022	A Tender Report was prepared following the evaluation of the tenderers. M.L. Quinn Construction Ltd. was deemed to have submitted the Most Economically Advantageous Tender.
December 2022	The Stage 4 application was submitted to the Department. The submission included a tender assessment and a completed Project Review Form.
January 2023	Letters were issued to unsuccessful tenderers. A successful letter was issued to M.L. Quinn Construction Ltd. Approval from the Department for the Stage 4 application was received.
May 3, 2023	<ul style="list-style-type: none"> • M.L. Quinn Construction Ltd was appointed as the Construction Contractor for the Social Housing Project – Boice Court Phase II, located on lands off the Cement Road/Mell, Drogheda, Co. Louth • A Boice Court Contract Agreement was signed between Louth County Council and M.L Quinn Construction Ltd.
May 9, 2023	Revised Stage 4 Approval was received.
March 2023	The Health & Safety Form and the Stage Safety and Health Plan were completed.
December 2023	On-going

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation of the Boice Court Phase II Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Housing at Boice Court, Mell, Drogheda, Co Louth Project Management Strategy & Status Report	This report was prepared by NMA Architects, as instructed by Louth County Council, to review the project management strategy and status of the housing development project at Boice Court, Mell, Drogheda, Co Louth.
Housing Delivery Action Plan 2022-2026 - LCC	Outlines the LCC's commitment to delivering homes in line with the 'Housing for All' initiative.
Procurement Documents	Procurement files for the procurement of the contractor and design team.
Departments Letter Approval	The letters of approval were received from the Department for the Stage 1 to 4 applications. These letters also contained Department's conditions.
Accomplished Review Forms	These forms detail the project costs. They also contain explanations for any increases or reductions.
Technical Reports	Provide technical specifications for the project.
Progress Reports	Outline the progress of the project to the Management of LCC.
Technical Housing Meeting Minutes	The technical housing meetings are held quarterly and attended by the Department of Housing, Local Government, and Heritage (DHLGH) and Louth County Council (LCC). The meetings serve as a platform for discussing each housing project undertaken by both organisations. The minutes provide details on the current progress of the project at the time of the meeting.

- **Key Document 1: Housing at Boice Court, Mell, Drogheda, Co Louth Project Management Strategy & Status Report**

This report was prepared by NMA Architects as instructed by Louth County Council to review the project management strategy and status of the housing development project at Boice Court, Mell, Drogheda, Co Louth.

- **Key Document 2: Housing Delivery Action Plan 2022-2026 - LCC**

This plan outlines LCC’s commitment to deliver homes in line with the ‘Housing for All’ initiative.

- **Key Document 3: Procurement Documents**

Procurement files for the procurement of the contractor and design team.

- **Key Document 4: Departments Letter Approval**

Approval letters provided by Department for each application stage submitted by LCC.

- **Key Document 5: Accomplished Review Forms**

Details the cost of the project. They also contain explanations for any increases or reduction.

- **Key Document 6: Technical Reports**

Provide the technical specification for the project.

- **Key Document 7: Progress Reports**

Outline the progress of the project to the Management of LCC.

- **Key Document 8: Technical Housing Meeting Minutes**

The minutes detail the status of the project. The technical housing meetings are held quarterly and attended by DHLGH and LCC.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Boice Court Phase II Project. It assesses the availability of appropriate data for the future evaluation of the project/programme.

Data Required	Use	Availability
Project Cost	To ensure that value for money is constantly being monitored for the project.	Yes, available on file.
Delivery of 72 social housing units	To monitor and assess project delivery.	Not yet applicable, project is still on-going

Data Availability and Proposed Next Steps

All data pertinent to the current stage of this project is available on file. The project is still ongoing.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Boice Court Phase II Project 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)**

Upon reviewing the information provided, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below. The following gaps and areas for improvement were identified from the procurement testing performed:

1. The business case sent to the Department does not outline certain requirements specified in the Public Spending Code, such as economic appraisal, risk strategy, and a benefits realisation plan.
2. For 1 of the procurements sampled, the scoresheet was not dated.
3. For 1 of the procurements sampled, the Contract Award Notice was not published within 30 days of the award of the contract.

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

All data pertinent to the current stage of this project is available on file. This project is still ongoing.

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

Based on the substantive testing and walkthroughs performed for the Boice Court Phase II Project, it is recommended that management ensure that:

1. The business case includes the requirements outlined in the Public Spending Code.
2. Address the gaps identified above to ensure compliance with procurement policy and procedures. The recommendations related to these findings are discussed in detail in [Sections 6 and 7](#) of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Boice Court Phase II Project.

Summary of In-Depth Check

Apart from the minor gaps identified in Section B above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Boice Court Phase II Project.

B. Mount Avenue**Section A: Introduction**

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Mount Avenue
Detail	Development of 93 residential units on the lands adjacent to Headford, Mount Avenue, Dundalk, Co Louth.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	2017
End Date	On-going
Overall Cost	Per the inventory file the projected lifetime expenditure (capital only) as of 2023 is €22,227,000. At the time of the review, the actual total value of the project is €33,653,510.

Project Description

Louth County Council has a strong commitment to delivering new homes in line with the “Housing for All” initiative. This commitment is underscored by their target of delivering 1,357 new homes over the next 5 years (2022 - 2026), as outlined in the Government’s Housing for All Plan. As part of this initiative, it is proposed to develop 93 residential units on the lands adjacent to Headford, Mount Avenue, Dundalk, Co. Louth.

Section B: Evaluation**Step 1: Logical Model Mapping**

As part of this In-Depth Check, Crowleys DFK completed a Programme Logic Model (PLM) for the Mount Avenue Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The proposed development of 93 residential units on the lands adjacent to Headford, Mount Avenue, Dundalk, Co. Louth.	The primary funding source for this project is the capital budget allocation amounting to €33,653,510. This budget has been approved by the Department as part of the Stage 4 approval process.	<p>The project involved the following activities:</p> <ul style="list-style-type: none"> • Submission of a proposal in response to the Department’s request for the delivery of new social housing units. • Completion of the Capital Works Management Framework (CWMF) forms as required by the Department. • Procurement of an architect and contractors for the project. • Preparation of Technical Reports and Scheme Design Drawings. • Ongoing construction, project reviews, and monitoring, including attendance at the Technical Housing Meetings with DHLGH. 	The development of 93 residential units consisting of a mix of apartments, terraced houses, semi-detached units, and duplexes.	Improved and increased housing in the area, in line with the Housing for All initiative, which aims to eradicate homelessness.

Description of Programme Logic Model

- *Objective:* The objective is to develop 93 residential units on the lands adjacent to Headford, Mount Avenue, Dundalk, Co. Louth.
- *Input:* The primary input to the programme was the capital budget allocation amounting to €33,653,510.84. This budget has been approved by the Department as part of the Stage 4 approval process.
- *Activities:* Activities included applying for funding in 4 stages, publishing tenders and awarding contracts.
- *Outputs:* The project resulted in the development of 93 residential units, including apartments, terraced houses, semi-detached units, and duplexes.
- *Outcomes:* The outcome of the project is to provide housing in the area and contribute to eradicating homelessness.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Mount Avenue Project from inception to conclusion, highlighting major project/programme milestones.



September 2017	Stage 1: A Social Housing Investment Programme (SHIP) Funding Application was prepared.
November 2017	Stage 1 Approval Letter: The Department of Housing, Planning, Community and Local Government issued a letter approving Stage 1 of the project, with an overall budget of €11,951,910.
2018	Tender Publication: Tenders were published for Architect-Led Full Integrated Design Team Services for the Mount Avenue Residential Development.
June 2020	Stage 2 Submission: An application for Stage 2 funding was submitted to the Department.
October 2020	Stage 2 Approval Letter: The Department of Housing, Planning, Community and Local Government issued a letter granting Stage 2 approval with a budget of €22,070,002.
June 2022	Housing Delivery Action Plan: The Housing Delivery Action Plan 2022-2026 was released
April 2022	Stage 3 Submission: An application for Stage 3 funding was submitted to the Department.
July 2022	Stage 3 Approval: The Department of Housing, Local Government, and Heritage issued a letter approving the project to proceed to Stage 4. An all-in budget cost of €26,925,435.68 (VAT Incl.) was determined for this project.
July 2022	Tender Publication: A tender was published for the Construction of Social Housing (eTenders Ref LCC 097/22).

	January 2023	<p>Stage 4 Submission: An application for Stage 4 funding was sent to the Department.</p> <p>Stage 4 Approval: The Department of Housing, Local Government and Heritage issued a letter, including the acceptance of the tender from OHMG (Ireland) Ltd. in the amount of €30,595,614 (VAT Incl.). This was subject to the acceptance of the total budget of €33,653,510.84 (VAT Incl.)</p>
	July 2023	The contract was awarded to OMGH (Ireland) Ltd. as contractors.
	December 2023	Ongoing

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation for the Mount Avenue Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Stage 1 SHIP Funding Application	This report provides a detailed overview of the development proposal, including a confirmation of need, approximate cost, site map, site constraints, and the project plan for delivery.
Housing Delivery Action Plan 2022-2026 - LCC	Outlines LCC’s commitment to deliver homes in line with the ‘Housing for All’ initiative.
Procurement Documents	Includes procurement files for the selection of contractors and the design team.
Department’s Letter of Approval	Letter of approval received from the Department for the Stage 1 to Stage 4 applications. These letters also include conditions required by Department.
Accomplished Review Forms	Details the project’s costs and provides explanations for any cost increases or reductions that occurred during the project.
Statement Reports	Reports prepared by the assigned Architect of the project providing detailed updates on the project’s progress for Stages 1 and 2.
Progress Reports	Documents outlining the progress of the project, which are provided to the Management of LCC.

<p>Technical Housing Meeting Minutes</p>	<p>These meetings are held quarterly and attended by the Department of Housing, Local Government, and Heritage (DHLGH) and Louth County Council (LCC). The meetings serve as a platform for the discussing each housing project undertaken by both organisations.</p> <p>The minutes provide details on the current progress of the project at the time of the meeting.</p>
<ul style="list-style-type: none"> <p>• Key Document 1: Stage 1 SHIP Funding Application</p> <p>This report provides a detailed overview of the development proposal, including a confirmation of need, approximate cost, site map, site constraints, and the project plan for delivery.</p> <p>• Key Document 2: Housing Delivery Action Plan 2022-2026 - LCC</p> <p>Outlines LCC’s commitment to delivering homes in line with the ‘Housing for All’ initiative.</p> <p>• Key Document 3: Procurement Documents</p> <p>Includes procurement files for the selection of the contractors and the design team.</p> <p>• Key Document 4: Department’s Letters of Approval</p> <p>These are approval letters provided by the Department for each application stage submitted by LCC.</p> <p>• Key Document 5: Accomplished Review Forms</p> <p>This document details the cost for the project and provides explanations for any cost increases or reductions.</p> <p>Key Document 6: Statement Reports</p> <p>Reports prepared by the assigned Architect of the project providing detailed updates on the project’s progress for Stages 1 and 2.</p> <p>• Key Document 7: Progress Reports</p> <p>These reports outline the project’s progress to the Management of LCC.</p> <p>• Key Document 8: Technical Housing Meeting Minutes</p> <p>These minutes detail the status of the project. The technical housing meeting are held quarterly and attended by representatives from DHLGH and LCC.</p> 	

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Mount Avenue Project. It assesses the availability of appropriate data for the future evaluation of the project/programme.

Data Required	Use	Availability
Project Cost	To ensure that value for money is constantly being monitored for the project.	Yes, available on file.
Delivery of 93 social housing units	To monitor and assess project delivery.	Not yet applicable, project is still on-going

Data Availability and Proposed Next Steps

All data pertinent to the current stage of this project is available on file. This project is still ongoing.

Step 5: Key Evaluation Questions

The following section examines key evaluation questions for the Mount Avenue Project 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)**

Upon reviewing the information provided, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below. The following gaps and areas for improvement were identified from the procurement testing performed:

1. The business case sent to the Department does not outline certain requirements specified in the Public Spending Code, such as risk strategy and a benefits realisation plan.
2. For 1 of the procurements sampled, the Contract Award Notice was not published within 30 days of the award of the contract.

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

All data pertinent to the current stage of this project is available on file. The project is still ongoing.

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

Based on the substantive testing and walkthroughs performed for the Mount Avenue Project, it is recommended that management ensure that:

1. The business case includes the requirements outlined in the Public Spending Code.
2. Address the gaps identified above to ensure compliance with procurement policy and procedures. The recommendations related to these findings are discussed in detail in [Sections 6 and 7](#) of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Mount Avenue Project.

Summary of In-Depth Check

Apart from the minor gaps identified in Section B above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Mount Avenue Project.

C. Obelisk Bridge

Section A: Introduction

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Obelisk Bridge
Detail	The refurbishment of the bridge will consequently prolong the life of this protected structure.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	September 2018
End Date	On-going
Overall Cost	Per the inventory file the projected lifetime expenditure (capital only) as of 2023 is €1,959,983. At the time of the review, the actual total value of the project is €3,085,440.

Project Description

The Obelisk Bridge, constructed in 1869, holds the status of a protected structure under Part IV of the Planning and Development Act 2020. Its historical significance stems from its adjacency to the Battle of the Boyne site. The bridge paint system is displaying signs of failure, and various structural members exhibit areas of significant corrosion.

Located west of Drogheda Town, the Obelisk Bridge spans the river Boyne, serving as both a local and strategic crossing point. Its significance is underscored by the fact that the nearest alternative crossing points along the river Boyne are 4km to the east and 9km to the west. The proposed plan involves structurally rehabilitating the wrought iron bridge by addressing ongoing corrosion issues and replacing the concrete bridge deck.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Obelisk Bridge Project. A PLM serves as a standard evaluation tool, and additional information regarding the tool is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The main objective of the project is to prolong the design life of the bridge and ensure the serviceability of the structure.	The primary input for this project is the capital budget allocation amounting to €3,085,440.51 from the Department of Transport, Tourism and Sport.	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> • Preparation of 2016 & 2020 Structural Assessment and Refurbishment Option Report. • An application was submitted to Roads Division, Department of Transport, Tourism, and Sport for funding related to the Obelisk Bridge Refurbishing and Strengthening Project. • A contract was awarded to the Design Team (O'Connor Sutton Cronin) to carry out an Appropriate Assessment of Rehabilitation Works for the St. Dominick's and Obelisk Bridges. • A revised funding application was submitted to the Roads Division regarding funding for the Obelisk Bridge Refurbishing and Strengthening Project. • A tendering procedure was performed to carry out the rehabilitation works on Obelisk Bridge. 	<p>The expected output of this project is the completion of various refurbishment activities. Presented below is the non-exhaustive list of refurbishment activities performed for the bridge:</p> <ul style="list-style-type: none"> • <i>Replacement of all failed structural members.</i> • <i>Grit blasting and repainting of wrought iron structure.</i> • <i>Replacement of concrete bridge deck.</i> • <i>Drainage works.</i> 	<ul style="list-style-type: none"> • Preservation and protection of this significant historical structure. • Improvement of safety and clarity for pedestrians and drivers crossing the bridge, aiming to prevent indecision, hesitation, or confusion when crossing in either direction.

Description of Programme Logic Model

Objective: The primary objective of the scheme is to prolong the design life of the bridge and ensure the structure remains serviceable.

Input: The primary input to the programme was the capital funding of €3,085,440.51

Activities: Several key activities were carried out through the scheme, including finalising the Structural Assessment and Refurbishment Option Report, awarding contracts, applying for funding and constructing the bridge.

Outputs: The expected output of this project is the complete refurbishment of the bridge.


Outcomes: Enhance the safety of the bridge structure for pedestrians and drivers and preserve this national structure.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Obelisk Bridge Project from inception to conclusion, highlighting major project/programme milestones.



January 2016	<p>The Structural Assessment & Refurbishment Option Report was finalised. The main issues identified with the bridge were as follows:</p> <ul style="list-style-type: none"> • The bridge paint system shows sign of failure. • Structural members exhibit areas of corrosion. • There is corrosion present on transverse deck beams and Mallet buckle plates. • Lattice web members show 100% section loss. • Cross-grinders demonstrate delamination at flange locations. • Degradation is observed in the concrete bridge deck. • Drainage issues exacerbate the corrosion of the wrought iron structure.
2018	<p>An application was submitted to Roads Division, Department of Transport Tourism and Sport in relation to funding for the Obelisk Bridge Refurbishing and Strengthening Project.</p>
January 2020	<p>A contract to was awarded to O’Connor Sutton Cronin as the Design Team for Rehabilitation Works to St. Dominick’s Bridge & Obelisk Bridge, Co. Louth.</p>

	May 2020	A contract was awarded to QED Engineering Ltd to carry out an Appropriate Assessment - St. Dominick's & Obelisk Bridges, Co. Louth.
	September 2020	A revised funding application was submitted to the Roads Division in relation to funding for the Obelisk Bridge Refurbishing and Strengthening Project.
	June 2023	Confirmation of funding approval was received from the Department of Transport, Tourism and Sport.
	March 2023	A tender was published for the Rehabilitation Works on Obelisk Bridge. (eTenders Ref 03/031)
	July 2023	A contract was awarded to Jons Civil Engineering Co Ltd to carry out Rehabilitation Works on the Obelisk and Dominick Bridges.
	August 2023	The construction of the bridge began.
	December 2023	On-going

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation for the Obelisk Bridge Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Preliminary Appraisal Form	This form is used in lieu of a Business Case. It is submitted to the Department of Transport, Tourism and Sport for review. Funding was applied for in 2018, and a revised funding application was made in 2020.
Structural Assessment & Refurbishment Options Report	The inspection and investigation of the structural elements of Obelisk Bridge were conducted in December 2015, with the report finalised in 2016. The report details the methodology used for the inspection and assessment, presents the results, and outlines the refurbishment strategies to be developed.
Progress Reports	Progress Reports from September 2023 – February 2024 demonstrating the progress of the works carried out to date.

Confirmation of Funding Approval	An email was received by the Regional Local Roads Division from The Department of Transport, Tourism and Sport in June 2023 approving the Total Project Budget of €3.1 million. Permission was granted to award the contract to Jons Civil Engineering Ltd. Email dated 06/06/2023.
Payment Certs	Certificate for Payments No. 1 to No. 4 to the Contractor (Jons Civil Engineering Ltd) in 2023 and Certificate for Payment No. 5 and No. 6 to the Contractor (Jons Civil Engineering Ltd) in 2024.
Minutes from site meetings	Minutes from site meetings dated 23/08/2023, 19/09/2023, 17/10/2023, 12/11/2023, 10/12/2023, 13/12/2023, 07/02/2024 and 24/07/2024.

- **Key Document 1: Preliminary Appraisal Form**

This form is used in lieu of a Business Case. It is submitted to Department of Transport, Tourism and Sport for review. Funding was applied for in 2018, and a revised funding application was made in 2020.

- **Key Document 2: Structural Assessment & Refurbishment Options Report**

The inspection and investigation of the structural elements of Obelisk Bridge were conducted in December 2015, with the report finalised in 2016. The report details the methodology used for the inspection and assessment, presents the results, and outlines the refurbishment strategies to be developed.

- **Key Document 3: Progress Reports**

Progress Reports from September 2023 – February 2024 demonstrating the progress of the works carried out to date.

- **Key Document 4: Confirmation of Funding Approval**

An email was received by the Regional Local Roads Division from The Department of Transport, Tourism and Sport in June 2023 approving the Total Project Budget of €3.1 million. Permission was granted to award the contract to Jons Civil Engineering Ltd. Email dated 06/06/2023.

- **Key Document 5: Payment Certs**

Certificate for Payments No. 1 to No. 4 to the Contractor (Jons Civil Engineering Ltd) in 2023 and Certificate for Payment No. 5 and No. 6 to the Contractor (Jons Civil Engineering Ltd) in 2024.

- **Key Document 6: Minutes from site meetings**

Minutes from site meetings dated 23/08/2023, 19/09/2023, 17/10/2023, 12/11/2023, 10/12/2023, 13/12/2023, 07/02/2024 and 24/07/2024.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Obelisk Bridge Project. It assesses the availability of appropriate data for the future evaluation of the project/programme.

Data Required	Use	Availability
Level of journey times	To assess the success of the project	Not yet applicable as project is still ongoing
Transport costs	To assess the success of the project	Not yet applicable as project is still ongoing
Level of safety condition (e.g. lighting, pedestrian crossing)	To assess the success of the project	Not yet applicable as project is still ongoing
Level of road noises	To assess the success of the project	Not yet applicable as project is still ongoing
Level of metal and concrete components ending up in river bed	To assess the success of the project	Not yet applicable as project is still ongoing
Availability of connection to the N51	To assess the success of the project	Not yet applicable as project is still ongoing
No. of kilometres of access route over the Boyne River	To assess the success of the project	Not yet applicable as project is still ongoing

Data Availability and Proposed Next Steps

All data pertinent to the current stage of the project is available on file. This project is still ongoing.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Obelisk Bridge Project 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)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code. Internal Audit noted the following gaps and areas for improvement regarding the procurement testing performed by Internal Audit:

1. No final business case was prepared for the Obelisk Project.

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

All data relevant to the current stage of this project is available on file.

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

Based on the substantive testing and walkthroughs performed for Obelisk Bridge Project, it is recommended that management ensure that:

1. A final business case should be prepared and completed after the tendering process.
2. Address the gaps identified above to ensure compliance with procurement policy and procedures. The recommendations for these findings are discussed in detail in Sections 6 and 7 of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Obelisk Bridge Project.

Summary of In-Depth Check

Apart from minor gaps identified in Section B, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Obelisk Bridge Project.

D. Omeath to Newry Greenway (Carlingford Lough Greenway)**Section A: Introduction**

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Omeath to Newry Greenway (Carlingford Lough Greenway)
Detail	Implementation of a new cross-border greenway between Newry in Northern Ireland and Carlingford in the Republic of Ireland. This project also involves a Greenway Activity Programme.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	January 2017
End Date	On-going
Overall Cost	Per the inventory file the projected lifetime expenditure (capital only) as of 2023 is €5,846,069. At the time of the review, the actual total value of the project is €7,057,417.

Project Description

The project will be implemented across the eligible region of the Northern Ireland and the Border Region of Ireland. It will deliver 10.1km of new cross-border Greenway between Newry in Northern Ireland and Carlingford in the Republic of Ireland (5.2km of Greenway in Northern Ireland and 4.9km in the Republic). Additionally, the project involves a Greenway Activity Programme aimed at raising awareness of the benefits of walking and cycling for everyday commuter journeys.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Omeath to Newry Greenway (Carlingford Lough Greenway) Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.


Objective	Input	Activities	Outputs	Outcomes
<p>The primary objective is to promote more sustainable mobility on a cross-border basis, resulting in reduced energy consumption and carbon emissions.</p> <p>The project aims to encourage cross-border car commuters to adopt cycling or walking as their primary means of transportation for work or education on a regular basis.</p>	<p>The primary input for this project is the capital budget allocation of €4.5 million. Of this amount, 85% or €3.5m is funded by the Special EU Programmes Body (SEUPB) through its Interreg VA Programme.</p> <p>The remaining 15% will be provided as match funding, with contributions from both jurisdictions, i.e., the Department for Transport, Tourism and Sport (ROI) and the Department for Regional Development (NI).</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> • Preparation of a preliminary business case / application form with Interreg VA for funding. • Comparison of cost estimates. • Development of a preliminary layout for the Greenway. • Conducting various survey works, including topographical and tree surveys. • Conducting land valuation. • Awarding contracts for engineering works. 	<ul style="list-style-type: none"> • Construction of 10.1 km of new Cross-Border Greenway in accordance with prevailing cycling standards. • Implementation of the Greenway Activity Programme and Marketing Plan aimed at raising awareness of the benefits of walking and cycling for regular everyday commuter journeys, to coincide with the development of the Greenway. 	<ul style="list-style-type: none"> • The Greenway will be seen as a single resource by communities on both side of the border. • Cross-border delivery of the Greenway Activity Programme will resonate with people from either community, regardless of which side of the border they live on. This is important in fostering connectivity and attracting commuters travelling in either direction. • Economic benefits will accrue, e.g., new businesses such as cycle hire, increased trade in the hospitality industry and a rise in overnight stays (bed nights).

Description of Programme Logic Model

- *Objective:* The primary goal is to facilitate more sustainable mobility on a cross-border basis, resulting in reduced energy consumption and carbon emissions.
- *Input:* The primary input to the programme was capital funding amounting to €7,057,417.
- *Activities:* A number of key activities were carried out through the scheme, including the developing a business case, conducting various surveys of the site area, and awarding contracts to engineering services and the main contractor.
- *Outputs:* The anticipated output of this project is the construction of a 10.1km of Carlingford Lough Cross Border Greenway connecting Newry and Carlingford, along with the implementation of the Greenway Activity Programme.
- *Outcomes:* The construction of the Greenway envisages various outcomes, including the evaluation of usage patterns, modal shifts, a reduction in emissions and an impact on air quality.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Omeath to Newry Greenway (Carlingford Lough Greenway) Project from inception to conclusion, highlighting major project/programme milestones.

	April 2016	The business plan was submitted to SEUPB INTERREG VA and a capacity check performed.
	July 2016	Louth County Council (LCC), Newry, Mourne and Down District Council (NMDDC), and East Border Region Ltd (EBR) submitted a joint application to SEUPB INTERREG VA for the creation of 10.1km of new cross-border Greenway, linking Carlingford to Newry City via Omeath.
	December 2016	A Letter of Offer was provided by SEUPB INTERREG VA, indicating that the Steering Committee agreed to grant the project funding. The Form of Acceptance SEUPB INTERREG VA was submitted by Louth County Council.
	March 2017	A steering committee was established to represent NMDDC, EBR, LCC. The EU verification officer post was successfully filled. The procurement process for tendering a construction company commenced, including the drafting of a brief and the advertising of tenders. Additionally, progress was made in the procurement of an Environmental Consultant.

June 2017	A contractor, Quinn Automatic Ltd., was procured for the Carlingford Lough Greenway (CLG), for the section from the Weir to Victoria Lough.
January 2018	An environmental consultant, RPS Ireland Ltd., was procured for the CLG, for the section from Weir to Victoria Lough.
February 2018	Tender for the appointment of engineering and environmental consultancy services for the CLG.
March 2018	A Request for Qualifications (RFQ) to potential tenderers for the website design for the CLG was sent.
April 2018	A website designer was procured and appointed.
May 2019	The tender for conducting the Topographical Survey was published.
June 2019	A consultant was appointed to carry out the Topographical Survey.
2019	Doran Consulting, on behalf of LCC and NMDCC, issued an email inviting three companies to provide a quotation for a Stage One Road Safety Audit along the entire route of the proposed CLG.
January 2020	An RFQ was sent to potential tenderers for a Topographical Survey.
March 2021	An RFQ was sent to potential tenderers for the Tree Survey works along the proposed CLG.
November 2021	An agreement was signed to conduct the Tree Survey.
March 2023	An agreement and a notice of appointment were signed for the Road Safety Audit for the CLG.
	RFQs were sent to potential tenderers for Environmental/Ecological Consultancy Services for the CLG. The acceptance of the tender was issued.
	An agreement was signed to conduct the Topographical Survey.
	RFQs were sent to potential tenderers for the Overwintering Bird Survey along the CLG route.
	An agreement was signed for the Overwintering Bird Survey along the CLG route
	A tender for legal services was published.
	An agreement was signed with Daniel O Connell and Son Solicitors for legal services for the CLG.
	RFQs were sent to potential tenderers for Land Valuation Services.

↑	May 2023	A tender was published for Louth County Council Carlingford Lough Greenway Project – encompassing Section I (Carlingford) and Section II (Omeath to the Border).
	June 2023	A letter of acceptance was issued by LCC to Lisney Dublin for Property Valuation and Agronomy Services (land valuation services).
	August 2023	A contract award notice was published for Louth County Council Carlingford Lough Greenway Project - Section 1 & 2.
↓	December 2023	Ongoing

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation for the Omeath to Newry Greenway (Carlingford Lough Greenway) Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Business Plan for Carlingford Lough Greenway	This provides the background of the project, project options considered and preferred options, budget and financial projections, risk analysis, project delivery, resourcing and governance, a communications and marketing plan, a monitoring and evaluation plan, and an exit strategy.
Application Form	This includes details on how the project aligns with the Interreg VA programme, its contribution to defined results, and the importance of implementing the project on a cross-border basis.
Partner Progress Reports	The reports provide a summary of partners’ work and the main outputs delivered from the project.
Project Progress Reports	The reports provide highlights of the main achievements.
Procurement Documents	Procurement files for the project’s various contracts.

- **Key Document 1: Business Plan for Carlingford Lough Greenway**

This provides the background of the project, project options considered and preferred options, budget and financial projections, risk analysis, project delivery, resourcing and governance, a communications and marketing plan, a monitoring and evaluation plan, and an exit strategy.
- **Key Document 2: Application Form**

This includes details on how the project aligns with the Interreg VA programme, its contribution to defined results, and the importance of implementing the project on a cross-border basis.
- **Key Document 3: Partner Progress Reports**

The reports provide a summary of partners’ work and the main outputs delivered from the project.
- **Key Document 4: Project Progress Reports**

The reports provide highlights of the main achievements.
- **Key Document 5: Procurement Documents**

Procurement files for the project’s various contracts.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Omeath to Newry Greenway (Carlingford Lough Greenway) Project. It evaluates the availability of appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
No. of kilometers of cross-border greenway constructed and operational	To evaluate the completion of the capital output	Not yet applicable as the project is still ongoing
No. of users	To evaluate usage	Not yet applicable as the project is still ongoing
No. of cross-border commuters	To evaluate modal shift	Not yet applicable as the project is still ongoing
No. of cars not used to travel to work	To evaluate the reduction in emissions and the impact on air quality	Not yet applicable as the project is still ongoing

Data Availability and Proposed Next Steps

All data pertinent to the current stage of the project is available on file. The project is still ongoing.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Omeath to Newry Greenway (Carlingford Lough Greenway) Project based on 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)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.

Internal Audit noted the following gaps and areas for improvement:

1. The business case sent to the funder does not outline certain requirements specified in the Public Spending Code, such as economic appraisal, evaluation plan and benefits realisation plans.
2. There is no Self-Assessment Questionnaire (SAQ) available to reflect the final assessment / decision.
3. For 1 of the procurements sampled, the Contract Award Notice was not published within 30 days of the award of the contract.

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

All data pertinent to the current stage of the project is available on file. The project is still ongoing.

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

Based on substantive testing and walkthroughs performed for the Omeath to Newry Greenway (Carlingford Lough Greenway) Project, it is recommended that management ensure that:

1. A final business case is prepared and completed after the tendering process.
2. Address the gaps identified above to ensure compliance with procurement policy and procedures. Recommendations related to these findings are discussed in detail in Sections 6 and 7 of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Omeath to Newry Greenway (Carlingford Lough Greenway) Project.

Summary of In-Depth Check

Apart from minor gaps identified in Section B above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Omeath to Newry Greenway (Carlingford Lough Greenway) Project.

E. Omeath RRDF**Section A: Introduction**

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Omeath RRDF
Detail	A regeneration project for Omeath will encourage renewal, strengthen, and build resilience for this rural community.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	April 2021
End Date	Ongoing (estimated completion date: Q3 2024)
Overall Cost	According to the inventory file, the projected lifetime expenditure (capital only) is €3,182,000.

Project Description

To advance a village regeneration strategy based on the Omeath Village Design Statement. The project will deliver a suite of shovel-ready projects that will serve as a catalyst for sustainable growth in the village centre. The project aims to provide a catalyst for economic and social regeneration of the local community, through increased visitor numbers and an enhanced visitor experience for the village.

Section B: Evaluation**Step 1: Logical Model Mapping**

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Omeath RRDF Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
<p>The objectives of the project are as follows:</p> <ul style="list-style-type: none"> • To enhance the pedestrian experience in the village. • To redefine the village centre as a greenway destination. • To reduce the dominance of vehicle traffic and encourage people to explore Omeath on foot. • To increase dwell times in the village centre by both local residents and tourists. • To encourage growth in the village centre by capitalising on the influx of people from the Great Eastern Greenway. 	<p>The primary input of this project is €2,864,642 in RRDF Funding received from The Department of Rural and Community Development, along with a match of 10% from LCC.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> • Submission of the Rural Regeneration and Development Fund Application Form to the Department of Rural and Community Development. • A formal approval and a funding agreement were issued. • The tendering process for an Integrated Design Team. • Awarding of a contract to carry out works on Louth County Council Omeath Placemaking Scheme. • Awarding of a contract to carry out Archaeology Monitoring Services. • Awarding of a contract to the Resident Engineer. 	<ul style="list-style-type: none"> • Street planning to reallocate road space to pedestrians and reduce car dominance. • A movement strategy including pedestrian and cyclist linkage, permeability and connectivity opportunities. • Landscape / open space / green infrastructure strategy. • Place-making assessment. • Works to the key junction in Omeath, where the R173 and the Station Road intersect. • Public realm works at the pier. The pier is currently the main arrival space into Omeath from the Greenway. • Public realm works including the resurfacing in high-quality material of the Station Road, the Pier, part of the Shore Road and part of Cluain na Mara. 	<p>When complete, this project will meet the objectives of Project Ireland 2040, as follows:</p> <ul style="list-style-type: none"> • Focus on strengthening and supporting Omeath Village’s core, with well-designed central spaces that support compact growth. • Enhance the attractiveness and vibrancy of the village while also; • Supporting the rural community of Omeath’s hinterland by providing a stronger village centre where one can work, live, and play.

			<ul style="list-style-type: none"> • A new traffic management system will be implemented on Station Road, a one-way direction system from the junction with Main Street R173 to the junction with Shore Road. • A new pedestrian priority space will be implemented along part of Shore Road and Cluain Na Mara. • Undergrounding of services where possible along Station Road. • Realignment of the junction between Main Street, R173, and Cluain na Mara. • Improved public lighting provision between the junctions of Main Street R173 and Station Road and the Pier. • Provision for possible future security measures (e.g., CCTV), electric vehicle (EV) charging points and public transport connections. • All associated site development works. 	
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			<ul style="list-style-type: none"> Increasing the pedestrian space in the village by reducing the carriageway on the main street to a single lane, one-way system. 	
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Description of Programme Logic Model

- Objective:* The primary objective of the scheme is to advance a village regeneration strategy based on the Omeath Village Design Statement. The project will deliver a suite of shovel-ready projects that will serve as a catalyst for sustainable growth in the village centre. The project aims to provide a catalyst for economic and social regeneration of the local community, through increased visitor numbers and an enhanced visitor experience for the village.
- Input:* The primary input of this project is €2,864,642 in RRDF Funding received from The Department of Rural and Community Development, along with a match of 10% from LCC.
- Activities:* A number of key activities were carried out through the scheme, including the submission of the Rural Regeneration and Development Fund Application Form to the Department of Rural and Community Development, a tendering process, and the awarding of contracts.
- Outputs:* The expected output of this project is to provide a catalyst for economic and social regeneration for the local community, increase visitor numbers and enhance the visitor experience in the village.
- Outcomes:* When completed, this project will meet the objectives of Project Ireland 2040.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Omeath RRDF Project from inception to conclusion, highlighting major project/programme milestones.



November 2020	The Rural Regeneration and Development Fund Application Form was submitted to the Department of Rural and Community Development.
April 2021	The project was subjected to a verification process by the Department of Rural and Community Development.
August 2021	Formal approval and funding agreements were issued by the Department.
November 2021	A tender for Integrated Design Team Services the Omeath Placemaking Scheme (OPS) was published.
May 2022	A contract was awarded to BDP Ltd as the Integrated Design Team for the Omeath Placemaking Scheme (OPS).
April 2023	A tender for works on the Louth County Council Omeath Placemaking Scheme (OPS) was published.
August 2023	A contract was awarded to Glas Civil Engineering Ltd for works on the Louth County Council Omeath Placemaking Scheme (OPS).
September 2023	A contract was awarded to Archaeology & Heritage Consultancy Ltd to carry out Archaeology Monitoring Services for the Omeath Placemaking Scheme (OPS).
September 2023	A contract was awarded to O'Connor Sutton Cronin for Resident Engineer Services for the Omeath Placemaking Scheme (OPS).
December 2023	Ongoing

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Omeath RRDF Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Preliminary Business Case – Omeath Placemaking RRDF	The preliminary business case outlines the project’s background, evaluates various alternatives, selects the preferred scheme, conducts scheme appraisal and performs an initial risk analysis.
Rural Regeneration & Development Fund Application Form	This application form is for Category 1 proposals, which are projects are ready to commence. They have obtained all the necessary consents (such as planning, environmental, wildlife, archaeological, etc.), are at an advanced stage of design, satisfy the requirements of the Public Spending Code, and are procurement ready.
Letter of Offer of Approval in Principle	The letter from the Principal Officer at the Department of Rural and Community Development Fund dated 18th August 2021, approving the funding of the project in principle up to a maximum of €2,864,642.
Signed Funding Agreement	This agreement outlines the RRDF Funding Agreement and Terms and Conditions between the Department of Rural and Community Development and Louth County Council.
Progress Reports	Progress Reports from Q3 of 2021 to Q4 of 2023, demonstrating the status of the project stage.
Project Execution Plan	This encompasses roles and responsibilities, authority, project cost and value management, a communication plan, a procurement plan and programme management.

- **Key Document 1: Preliminary Business Case – Omeath Placemaking RRDF**

The preliminary business case provides a detailed appraisal of the available options for the scheme. It also provides clear articulation of the preferred options and outlines the associated risks.

- **Key Document 2: Rural Regeneration & Development Fund Application Form**

This application form is for Category 1 proposals, which are projects ready to commence. They have obtained all the necessary consents (such as planning, environmental, wildlife, archaeological, etc.), are at an advanced stage of design, satisfy the requirements of the Public Spending Code, and are procurement ready.

- **Key Document 3: Letter of Offer of Approval in Principle**

Letter from the Principal Officer at the Department of Rural and Community Development Fund dated 18th August 2021, approving the funding of the project in principle up to a maximum of €2,864,642.

- **Key Document 4: Signed Funding Agreement**

This agreement outlines the RRDF Funding Agreement and Terms and Conditions between the Department of Rural and Community Development and Louth County Council.

- **Key Document 5: Progress Reports**

Progress Reports from Q3 of 2021 to Q4 of 2023, demonstrating the status of the project stage.

- **Key Document 6: Project Execution Plan**

Details the specific plan for the project. This encompasses roles and responsibilities, authority, project cost and value management, a communication plan, a procurement plan and programme management.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Omeath RRDF Project. It assesses the availability of appropriate data for the future evaluation of the project/programme.

Data Required	Use	Availability
No. of use / business on the streets	To assess the success of the project	Not yet applicable as project is still ongoing
No. of visitors and footfall	To assess the success of the project	Not yet applicable as project is still ongoing
No. of visitor dwell times	To assess the success of the project	Not yet applicable as project is still ongoing
No. of turnover / employment in local businesses	To assess the success of the project	Not yet applicable as project is still ongoing
No. of jobs created or sustained	To assess the success of the project	Not yet applicable as project is still ongoing

Data Availability and Proposed Next Steps

All data pertinent to the current stage of this project is available on file. This project is still ongoing.

Step 5: Key Evaluation Questions

The following section examines key evaluation questions regarding the Omeath RRDF Project 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)

Upon reviewing the information provided, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.- The following gaps and areas for improvement were identified from the procurement testing performed:

1. No final business case was prepared for the Omeath RRDF Project.
2. There is no SAQ to reflect the final assessment / decision.

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

All data pertinent to the current stage of this project is available on file. This project is still ongoing.

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

Based on the substantive testing and walkthroughs performed for Omeath RRDF Project, it is recommended that management ensure that:

1. A final business case be prepared and completed after the tendering process.
2. Address the gaps identified above to ensure compliance with procurement policy and procedures. The recommendations related to these findings are discussed in detail in Sections 6 and 7 of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the Omeath RRDF Project.

Summary of In-Depth Check

Apart from the minor gaps identified in Section B above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Omeath RRDF Project.

F. CALF P&A**Section A: Introduction**

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	CALF Payment & Availability
Detail	This revenue project involves LCC entering into an agreement with Approved Housing Bodies (AHBs), which serves as the lease agreement between the local authority and the AHB. This arrangement is established for the purpose of leasing housing units, regardless of how the housing units are sourced.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	2011
End Date	ongoing
Overall Cost	€15,073,667

Project Description

The Capital Advance Leasing Facility (CALF) was introduced in 2011 by the Department of Housing, Local Government and Heritage. CALF funding provides capital support to AHBs from local authorities, facilitating the construction, acquisition or refurbishment of new social housing homes. This loan facility can cover up to 30% of the eligible capital cost of the housing project. The homes funded through CALF are leased to local authorities for social housing purposes under long-term lease arrangements known as Payment and Availability Agreements (P&A).

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK completed a Programme Logic Model (PLM) for the CALF P&A Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.

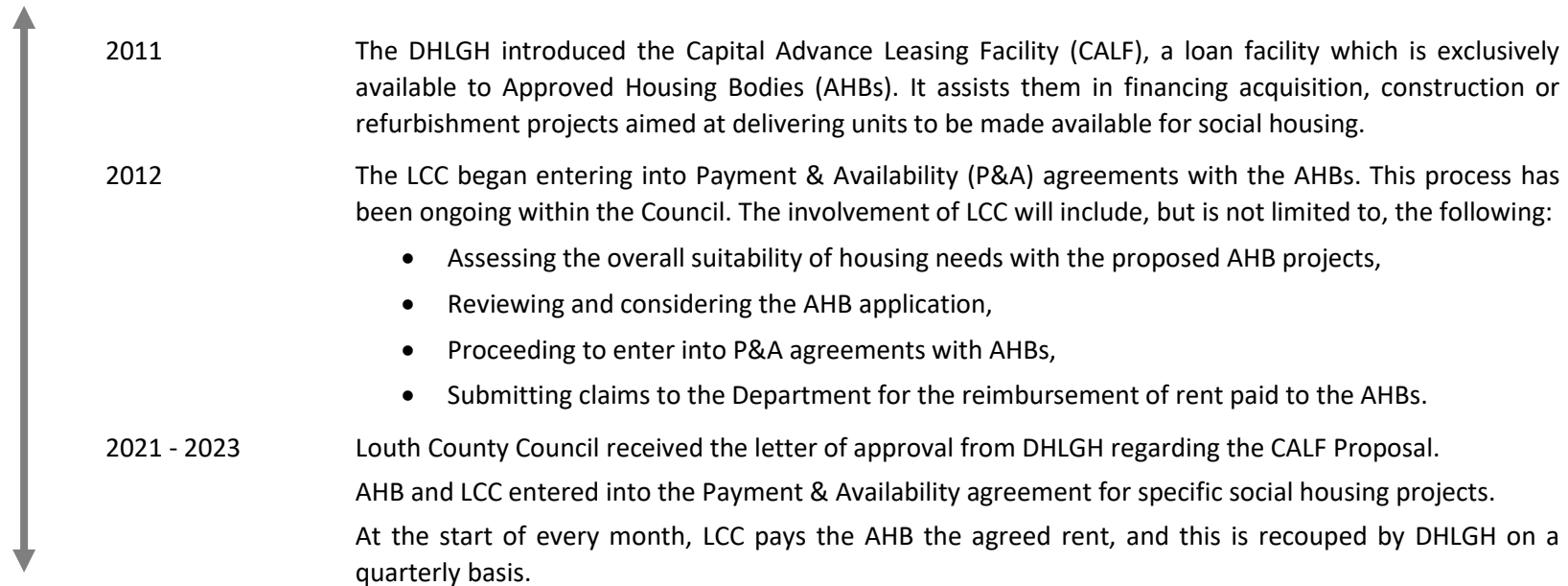
Objective	Input	Activities	Outputs	Outcomes
The CALF Payment and Availability Agreement (P&A) serves as one of the primary funding mechanisms for the development of social housing by Approved Housing Bodies (AHBs). This loan plays a crucial role in supporting the continuous achievement of social housing targets outlined in the Housing for All Initiative.	The primary funding source for this project was the recoupment made by LCC to DHLGH for each of the Payment and Availability Agreements (P&A) entered into by Approved Housing Bodies (AHBs).	The project involved the following activities: <ul style="list-style-type: none"> Reviewing and assessing the housing projects submitted by AHB. Entering into Payment and Authority (P&A) agreements between LCC and AHBs for the CALF projects approved by DHLGH. Recouping the rent payments made to AHB from the Department. 	The expected output of this project is the establishment of various P&A Agreements with AHBs, which will support LCC's initiative to provide the social housing within the county.	The envisaged outcome for this project is to increase the availability of social housing to support the needs of low-income families across the county. It serves as a key enabler for individuals and families transitioning out of homelessness.

Description of Programme Logic Model

- *Objective:* The primary objective of the scheme is to achieve the social housing targets outlined in Housing for All.
- *Input:* The primary input to the scheme was the agreed recoupment by DHLGH to LCC.
- *Activities:* Several key activities were carried out through the scheme, including the review of social housing projects by AHBs, the implementation of approval procedures for the CALF scheme and the recoupment of rent payments made to AHB.
- *Outputs:* The expected output of this project is various P&A Agreements with AHBs.
- *Outcomes:* Increase the social housing and contribute to the reduction of homelessness in LCC.

Step 2: Summary Timeline of Project/Programme

The following section tracks the CALF P&A Project from inception to conclusion, highlighting major project/programme milestones.



Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation for the CALF P&A Project.

Project/Programme Key Documents	
Title	Evidence of compliance
P&A Agreement	This is a contract agreement entered into by LCC and AHB that covers the conditions under which the property will be made available (usually for terms of 10-30 years) for social housing.

Approval Letter from Department	This is a letter issued by DHLGH approving the CALF funding scheme. It details the approved capital advance payment and availability arrangements.
Income and Expenditure Report for Long Term Leasing	This document is an extract of rent payments made to each AHB property under the CALF Funding Scheme. It details the movement from the prior year (2022) to current year (2023).
SHCEP Quarterly Schedule	This report is a schedule sent by DHLGH to confirm the quarterly claim for each AHB house that LCC had entered into a P&A Agreement with.
CALF Delivery	It summarises the target social housing expected for each of AHB. The file also includes the project status, target completion date, and the type of unit available.

- **Key Document 1: P&A Agreement**

This is a contract agreement entered into by LCC with AHB to confirm that the property is available for social housing, subject to specific conditions.

- **Key Document 2: Approval Letter from Department**

This letter details the approval of the CALF funding scheme by DHLGH.

- **Key Document 3: Income and Expenditure Report for Long Term Leasing**

This document provides an extract of rent payments made to each AHB property under the CALF Funding Scheme. It details the movement from the prior year (2022) to the current year (2023).

- **Key Document 4: SHCEP Quarterly Schedule**

This report is a schedule sent by DHLGH to confirm the quarterly claim for each AHB house that LCC entered into a P&A Agreement with.

- **Key Document 5: CALF Delivery**

This document summarises the target social housing expected for each AHB. It also includes the project status, target completion date and the type of unit available.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the CALF P&A Project. It assesses the availability of appropriate data for the future evaluation of the project/programme.

Data Required	Use	Availability
Number of AHB housing	To evaluate if the scheme is on target to provide social housing for the county.	Yes, available on file.
Cost of rent payments	To confirm if the payments are in compliance with the P&A agreement and approval has been granted by DHLGH for the CALF P&A scheme.	Yes, available on file.
Rent review calculation	To verify if rent reviews are performed in line with the rent review requirement outlined in the DHLGH approval letter.	Yes, available on file.

Data Availability and Proposed Next Steps

All data pertinent to the current stage of the project is available on file.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the CALF P&A Project, drawing 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)**

Upon reviewing the information provided, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code.

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

All data pertinent to the current stage of this project is available on file.

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

Based on the substantive testing and walkthroughs performed Internal Audit did not find any further recommendation for this programme.

Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the CALF P&A Project.

Summary of In-Depth Check

Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the CALF P&A Project.

Contacts

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