



**Public Spending Code
Quality Assurance Report for 2018
Longford County Council**

**To be submitted to
National Oversight and Audit Commission (NOAC)**

May 2018

Certificate

This Annual Quality Assurance Report sets out Longford 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:



Paddy Mahon
Chief Executive
Longford County Council

Date:

31st May 2019

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Introduction

Longford County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code and the purpose of this report is to present the results of each of the 5 Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective.

Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5 step** process as follows:

- **Step 1** - Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2** - Publishing summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. (The PSC originally required projects in excess of €2m to be published under this requirement but this has now been changed to €10m) A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Completing the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** - Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5** - Completing a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4 set out above.

STEP 1 – Project Inventory

This section presents the project inventories of Longford County Council which amount to an excess of €500,000. The inventory is presented in three stages as set out in the attached table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
1	Expenditure being considered	Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
		Current Expenditure programme - Increases over €0.5m
2	Expenditure being incurred	Capital Grant Schemes greater than €0.5m
		Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m
3	Expenditure that has recently ended	Capital Grant Schemes greater than €0.5m
		Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m

The Project inventory, set out in the format described above, is included in Appendix A. [Appendix A – Inventory of Projects and Programmes Over €0.5m - 2018](#)

The Inventory contains 50 Projects under the three stages and comprises a total value of €87.87M. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

Project Numbers	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being considered	2			10			12
Expenditure Being Incurred	24			8			32
Expenditure recently ended				6			6
Totals	26			24			50

Project Total Values	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
	€M	€M	€M	€M	€M	€M	€M
Expenditure Being considered	2.06			21.96			24.02
Expenditure Being Incurred	36.99			21.51			58.5
Expenditure recently ended				5.86			5.86
Totals	€39.05m			€49.33m			€88.38m

STEP 2 - Summary of Procurements in excess of €10m

For 2018 Longford Co Council have reported no projects in this category.

The Quality Assurance Report for 2018 can also be found at this link:

<http://www.longfordcoco.ie/Services/Finance/Finance-Documents/Compliance/>

STEP 3 – Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklists 2, 4 and 6 are capital related checklists while checklists 3, 5 and 7 are Revenue/Current Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes & Capital Grant Schemes – Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes & Capital Grant Schemes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes & Capital Grant Schemes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined below have been completed and can be found in [Appendix B](#) of this document.

1. General Obligations Not Specific to Individual Projects/Programmes.
2. Capital Expenditure Being Considered – Appraisal and Approval.
3. Current Expenditure Being Considered – Appraisal and Approval
4. Incurring Capital Expenditure
5. Incurring Current Expenditure
6. Capital Expenditure Recently Completed
7. Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued

Findings on Completion of Checklists

While the responses included in the Checklist indicates a satisfactory level of compliance there are indications that some additional controls were required in some instances to ensure compliance with the Public Spending Code.

STEP 4 - In-Depth review of a sample project

Step 4 of the Quality Assurance Process involved examining two projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

Internal Audit In-Depth Checks

The Internal Audit Unit of Longford County Council was assigned the task of completing the In-depth checks. The approach taken was to select two capital project and one revenue programme from the inventory.

The In-depth checks have been completed and the projects selected were N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2) (*see Appendix C*) Turnkey Acquisition of five Housing Units (*see Appendix D*) and the Revenue Expenditure E11 Operation of Fire Services (*see Appendix E*). In general, there is satisfactory compliance with the Public Spending Code. In some instances, there is scope for improvement and the in-depth checks are an opportunity to promote best practice. Listed below are the summaries from these in-depth checks.

Summary of Turnkey Acquisition of N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2) In-Depth Check

The need for the scheme was established in 2014 by TII and the subsequent identification of the high collision site in 2016 led to the re-design and re-tender of the scheme. Completing this project meets local objectives in the Council's Corporate Plan 2015-2019 of maintaining and improving the quality of our existing road network and to meet our existing and future infrastructural needs by promoting and supporting appropriate infrastructural development of roads. The project also satisfies national objectives as outlined in TII's Statement of Strategy 2018-2022. The project was delivered on time.

The in-depth check involved reviewing the electronic project records held by the Roads Department for the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2). Meetings took place with Engineering and Administrative staff regarding the project. Expenditure on the Council's financial management system Agresso, was examined for payments charged to the job code. The recoupment of monies through the PRS was also confirmed. It is the opinion of Internal Audit that there is substantial compliance with the Public Spending Code in respect of this project.

Summary of Turnkey Acquisition of Five Housing Units Rock View, Clondra In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of this project acquiring five units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. The main objective of this project was the acquisition of social housing units to contribute

to the targets set out and to reduce the number of approved applicants on the Council's housing list.

The project was 16 weeks in duration and the houses were available for immediate occupancy. Five families (21 persons) were appointed tenants on the 27 November 2018, resulting in an additional €495 rental income per week for the Council. Five families were removed from the Council's housing list. The development of the unfinished estate has contributed to the village of Clondra and contributed to a sustainable village community in accordance with national and local statutory planning policy.

Summary of Operation of Fire Services Revenue Expenditure 2018 Programme In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2018.

There is limited assurance in the processes reviewed for the billing of fire charges. There is a financial risk to the Council due to the loss of revenue as fire service charges are currently not being billed. Spot checks will be carried out in Agresso by Internal Audit to ensure that sales orders are regularly raised for Fire Charges pending the recruitment of the additional staffing resource. Managing the Fire Charges billing in a more efficient manner should result in additional income for the Council to be offset against the Operation of Fire Services Revenue Expenditure.

In times when fire service operational responses are measured locally and benchmarked nationally, best practice would dictate that the Council should maximise revenue potential for the remarkable service provided to the public.

Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- An inventory of projects and programmes has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Longford County Council within the 2018 financial year.
- The relevant publication in relation to procurements over €10m will be placed on Longford County Council's website if applicable.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- An in-depth review of two capital projects and one revenue programme contained in the Project inventory has been completed and further confirmed that there is, in general, satisfactory compliance with the requirements of the Public Spending Code.

- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Longford Co Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, Chief Executive.

Overall the QA exercise has provided satisfactory assurance to the management of Longford Co Council that the requirements of the Public Spending Code are being met.

Appendix A – Inventory of Projects and Programmes Over €0.5m - 2018

Longford County Council	Expenditure		being considered		Expenditure being incurred		Expenditure recently ended		Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	€0.5 - €5m	Capital Projects €5 - €20m	€20m plus	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects	
Housing & Building									
Housing Void Programme 2019				900,000					
Capital Repairs 2018								1,114,086	20% local authority contribution
Essential Repairs Grants 2018								982,111	20% local authority contribution
Essential Repairs Grants 2019				1,050,000					
22 Houses Smithfield, Legan				3,750,000					
5 Houses Church Street, Edgeworthstown				918,000					
6 OPD's Rose Cottage, Ballinalee				971,431					
12 Houses Mill Race Park, Drumlish				2,434,956					
14 Houses, Greville Court, Granard				2,055,300					
22 Houses, Carragh, Granard				4,656,348					
33 Houses Knock Manor, Lanesboro								6,811,556	
17 Houses Clos Naomh								3,163,184	
4 OPD's Lanesboro								609,031	

D01 Forward Planning												555,461								
D02 Development Management												868,130								
D06 Community & Enterprise Function												1,133,683								
D09 Economic Development & Promotion												1,504,729								
D12 Agency & Recoupable Services								1,033,925				1,191,677								
Creative and Innovative Centre Liadh Longford HUB																		3,500,000		
Edgeworthstown Innovation Hub																		870,000		
Royal Canal Marked Way																				622,551
Longford Connected													2,000,000							
Granard Motte													3,230,000							
Environmental Services																				
E05 Litter Management													663,136							
E06 Street Cleaning													614,350							
E07 Waste Regulations, Monitoring and Enforcement													587,506							
E11 Operation of Fire Service													2,185,049							
Fire Station Extension Longford																		780,000		
Purchase of Four Fire Engines																				1,375,698
Recreation and Amenities																				
F02 Operation of Library & Archival Service													1,933,927							
Edgeworthstown Library																				3,975,000
Royal Canal Greenway Abbeystrule																				838,369

Appendix B - Checklists of Compliance

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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Training has been provided to relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	2	Some local authority guidance is available.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Local Authority does not have a significant role in this regard yet.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	
1.6 Have recommendations from previous QA reports been acted upon?	2	Audit Findings Tracker used to follow up on recommendations.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	1	There is room for improvement in relation to post project reviews generally.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	There have been a limited number of significant capital projects completed in 2018.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	There is room for improvement in relation to post project reviews.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Improvement actions have been implemented following post project reviews in the past.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	There were no projects greater than €5m.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	There is room for improvement in relation to capital appraisal.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	There were no projects greater than €20m.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	There is room for improvement in relation to capital appraisal
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	There were no projects that required CBA/CEA.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	There were no projects greater than €20m
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Council's procurement unit ensures procurement compliance prior to tender.
2.9 Was approval granted to proceed to tender?	3	Council's procurement unit ensures procurement compliance prior to tender.
2.10 Were procurement rules complied with?	2	There was substantial compliance with procurement in most instances. Recommendations for improvements have been issued by the Council's procurement officers.
2.11 Were State Aid rules checked for all supports?	N/A	No evidence that projects had state aid implications.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	

2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	More awareness required of using PIs as part of project management.
2.14 Have steps been put in place to gather performance indicator data?	2	More awareness required of using PIs as part of project management.

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
3.1 Were objectives clearly set out?	3	Additional expenditure under existing programmes
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	Additional expenditure under existing programmes
3.4 Was an appropriate appraisal method used?	N/A	Additional expenditure under existing programmes
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Additional expenditure under existing programmes
3.6 Did the business case include a section on piloting?	N/A	Additional expenditure under existing programmes
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	Additional expenditure under existing programmes
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Additional expenditure under existing programmes
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Additional expenditure under existing programmes
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Additional expenditure under existing programmes
3.11 Was the required approval granted?	N/A	Additional expenditure under existing programmes
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	Additional expenditure under existing programmes
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Additional expenditure under existing programmes
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?	2	Additional expenditure under existing programmes will be evaluated at the end of the year.
3.15 Have steps been put in place to gather performance indicator data?	2	Yes both programmes are already measured on outputs

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Two went over time, one went over budget
4.7 Did budgets have to be adjusted?	3	Yes, additional work completed on Roads project.
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	2	Only in one case
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	2	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Yes change orders were permitted under form of contract in two cases
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	Funding has withdrawn in one case

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Budget for current expenditure agreed in advance at annual general meeting of Council and by sponsoring agency where applicable.
5.2 Are outputs well defined?	3	Current expenditure outputs linked to corporate plan and unit objectives. For some projects, KPIs are agreed with Departmental sponsoring agencies.
5.3 Are outputs quantified on a regular basis?	3	Regular reviews are undertaken at operational and management team level.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Spend is compared to budget at regular intervals.
5.5 Are outcomes well defined?	2	Yes. Can be improved in some areas.
5.6 Are outcomes quantified on a regular basis?	2	Yes
5.7 Are unit costings compiled for performance monitoring?	2	More widespread use of appraisal for current expenditure projects are required.
5.8 Are other data compiled to monitor performance?	2	Better use of comparative data could be made.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes. Regular review of progress at operational and management team level and by external sponsoring bodies.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	1	This area could be improved.

¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	More awareness and training on post project reviews is required. Reviews were carried out in Regeneration and Recreation and Amenity.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No capital projects of this size.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	No capital projects of this size.
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	N/A	No capital projects of this size.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Lessons were learned and implemented.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Internal Audit have a role in monitoring post project reviews on capital projects. Improved data on capital projects is required.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	None relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None relevant to PSC in 2018
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None relevant to PSC in 2018
7.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None relevant to PSC in 2018
7.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	None relevant to PSC in 2018
7.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None relevant to PSC in 2018

Notes:

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

Appendix C – In Depth Check – N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2)

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	National Road Pavement Improvement Schemes
Detail	N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (N4 Lackan Phase 2)
Responsible Body	Longford County Council
Current Status	Capital Expenditure Being Incurred.
Start Date	September 2017
End Date	Anticipated June 2019
Overall Cost	€1,798,946

Project Description

This capital project described as Phase 2 of the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme was identified for resurfacing by the National Roads Authority, (now Transport Infrastructure Ireland (TII)), as part of their annual Management of Skid Resistance programme (HD 28) in 2014.

Phase 1 of the works, a stretch of 3.3km was completed in 2015. Phase 2, a 3.5km section adjoining the completed Phase 1 was delayed pending the installation of a water main by Irish Water.

In 2015 under TII's annual Network Safety Ranking programme (HD 15) a review was carried out on the National Road Network. This review defined potential high collision locations on the National Road Network between 2012 and 2014. A collision cluster over twice the national average was identified on a 1km section on the N4. This 1km section is located in the middle of the proposed Phase 2 resurfacing scheme. In 2016 a further review was carried out at the same location, for collisions occurring between 2014 and 2016. This review confirmed the collision occurrence was still greater than two times the national average.

A Feasibility Report prepared by CST Group, Consulting Engineers in 2017 recommended a re-design of the Phase 2 Scheme to include the high collision location, thereby leading to a re-tender of the Scheme.

The project was funded as a Capital project under the National Road Pavement Improvements Scheme and is delivered under TII.

The project provided for resurfacing works, accommodation works, improvements in road signage, lengthening the white line over a longer section, minor drainage works and erecting a safety barrier at a culvert/bridge.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Longford County Council have completed a Programme Logic Model (PLM) for N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2). A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Improve the skid resistance and reduce the collision occurrence on this 3.5km stretch of the N4. Reduce the proportion of collisions causing fatal and other injuries. Improve road safety by erecting a safety barrier by a culvert/bridge with a large drop. 	<ul style="list-style-type: none"> TII identify the requirement for schemes to be completed. Capital funding of €1,798,946 approved by the TII. Technical and administrative staff support. 	<ul style="list-style-type: none"> Preparation of Preliminary Road Design Report and Scope of Works for N4 pavement resurfacing works. Appointment of Consulting Engineers as Project Supervisor Design Process (PSDP). Preparation of Feasibility Report. Completion of AF1 form to Health and Safety Authority (HSA). Preparation of tender documents and invitation to tender. Assessment and report on tenders. Completion of A5.11 TII Tender Award Recommendation and Chief Executive Order appointing contractor. Approval from TII to appointment of contractor. Assessment and appointment of Project Supervisor Construction Stage (PSCS). Award of contract and forward completed AF2 form to HSA. Ongoing inspection of site works by Longford County Council technical staff. Certification of completed works by PSDP. Stage payments are paid through Agresso the Council's financial management system and recouped from TII. Longford County Council submit Close Out Report to TII. PSDP issue Substantial Completion Cert.to TII 	<ul style="list-style-type: none"> Completion of second phase of pavement resurfacing works on the N4 Tinnynarr to Cooleeney. 	<ul style="list-style-type: none"> Road resurfacing works improves skid resistance thereby reducing collisions. Improvements in road signage. Lengthening the white line over longer section discourages drivers from overtaking reducing collisions. Enhanced safety for drivers with a safety barrier erected at a culvert/bridge. Risk of accidents effectively controlled. Road resurfacing works have increased the life of the road.

Description of Programme Logic Model

Objectives: The main objectives of the project were to:

1. Improve the skid resistance and reduce the collision occurrence on this 3.5 km stretch of the N4.
2. Reduce the proportion of collisions causing fatal and other injuries.
3. Improve road safety by erecting a safety barrier by a bridge with a large drop.

Inputs:

1. The TII identify the requirement for schemes to be completed and notify the Council accordingly.
2. Capital funding of €1,798,946 was provided by the sanctioning authority, the TII.
3. Administrative and technical support from the Roads staff was also required throughout the project.

Activities: Key activities performed throughout the project included:

1. Preparation of Preliminary Road Design Report and Scope of Works for N4 pavement resurfacing works by Longford County Council technical staff.
2. Appointment of Consulting Engineers CST Group as Project Supervisor Design Process (PSDP) Chief Executive (CE) Order IES 17/056.
3. Preparation of a Feasibility Report on the 1km high collision site by PSDP CST Group. The report recommended the inclusion of the high collision site in the N4 Phase 2 Scheme, which led to the re-design and re-tender of the N4 Phase 2 Scheme
4. Completion of the Approved Form (AF 1) for the HSA advising CST Group are the PSDP and Health & Safety Coordinator for the project.
5. Preparation of the tender documents and invitation to re-tender to the eight contractors on the Longford, Westmeath and Offaly TII framework for Pavement and associated Minor Works for National Roads.
6. Assessment and report on Tenders by PSDP CST Group.
7. Completion of A5.11 TII Tender Award Recommendation for Lagan Asphalt Ltd.
8. Preparation of CE Order IES 18/64 for the Acceptance of Tender and Appointment of Contractor Lagan Asphalt Ltd. in the sum of €1,389,637.61 (ex. VAT).
9. Approval received from TII to appoint contractor Lagan Asphalt Ltd.
10. Assessment and appointment of Project Supervisor Construction Stage (PSCS) Lagan Asphalt Ltd.

Activities: contd.

11. Award of contract to Lagan Asphalt Ltd.
12. Completion of Approved Form (AF 2) for the HSA by the PSDP CST Group for the Construction Stage advising of the PSCS Lagan Asphalt Ltd. and other contractors expected to work on site.
13. Ongoing inspection of site works by Longford County Council technical staff.
14. Certification of completed works and issue of stage payment certificates by PSDP CST Group.
15. Stage payments are paid through Agresso the Council's financial management system.
16. Job and the budget allocation were set-up on Project Reporting System (PRS) by Longford County Council administrative staff to facilitate the recoupment of monies from TII.
17. Longford County Council submit Close Out Report to TII on completion of project.
18. PSDP CST Group issue Substantial Completion Certificate to TII.

Outputs: Completion of the following:

1. Resurfacing and Accommodation works.
2. Improvements in road signage.
3. Lengthening the white line over a longer section.
4. Minor drainage works.
5. Erecting a safety barrier at a culvert/bridge.

Outcomes: There were a number of outcomes from the project:

1. Road resurfacing works improves skid resistance thereby reducing collisions.
2. Improvements in road signage alert drivers to hidden dips.
3. Lengthening the white line over longer section discourages drivers from overtaking reducing collisions.
4. Enhanced road safety for drivers with a safety barrier erected at a culvert/bridge with a large drop.
5. Risk of accidents effectively controlled.
6. Road resurfacing works have increased the life of the road.

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

The following section tracks the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2) from inception to conclusion in terms of major project/programme milestones:

January 2014	National Roads Authority, now TII identify a 7km section of the N4 for pavement resurfacing works as part of their annual Management of Skid Resistance programme (HD 28) and notify Longford County Council to carry out a falling weight deflectometer (FWD) test and a site survey.
March 2014	Longford County Council technical staff prepare a Preliminary Road Design Report and Scope of Works for the N4 pavement resurfacing works.
2014	TII approve the Preliminary Road Design Report and Scope of Works for the 7km stretch on the N4.
2015	Phase 1 works are completed on 3.3km section.
September 2015	Phase 2 works on the 3.5km section are delayed pending the installation of a water main by Irish Water on that stretch of the N4.
January 2016	TII notify Longford County Council that under its annual Network Safety Ranking programme (HD 15), a review of the National Road Network has identified a high collision location on the N4 and requests a Feasibility Study on the site.
May 2017	Appointment of CST Group as Consulting Engineers and PSDP from TII Framework for Consultants Lot 2C.
September 2017	Feasibility Report compiled by PSDP recommending re-design of Phase 2 Scheme to include HD15 high collision location resulting in a re-design of the Phase 2 Scheme and consequently a re-tender of the Scheme.
March 2018	Completion of the Approved Form (AF 1) for the HSA advising CST Group are the PSDP and Health & Safety Coordinator for the project
April 2018	Preparation of the tender documents and invitation to tender to the eight contractors on the Longford, Westmeath and Offaly TII framework for Pavement and associated Minor Works for National Roads.

May/June 2018	Assessment and report on Tenders by PSDP CST Group.
June 2018	Completion of A5.11 TII Tender Award Recommendation for Lagan Asphalt Ltd. in the sum of €1,389,637.61 (ex. VAT).
June 2018	Preparation of CE Order IES 18/64 for the Acceptance of Tender and Appointment of Contractor Lagan Asphalt Ltd. in the sum of €1,389,637.61 (ex. VAT).
June 2018	Approval received from TII to appoint contractor Lagan Asphalt Ltd. in the sum of €1,389,637.61 (ex. VAT).
June 2018	Assessment and appointment of Project Supervisor Construction Stage (PSCS) Lagan Asphalt Ltd.
June 2018	Award of contract to Lagan Asphalt Ltd.
June 2018	Completion of Approved Form (AF 2) for the HSA by the PSDP CST Group for the Construction Stage advising of the PSCS Lagan Asphalt Ltd. and other contractors expected to work on site.
June 2018	Commencement of resurfacing works.
July/Sept/Nov 2018	Certification of completed works and issue of stage payment certificates by PSDP CST Group.
Aug/Sept/Nov 2018	Recoupment of monies by Longford County Council from TII through the Project Reporting System (PRS). To date €1,448,946 has been paid through Agresso and recouped through PRS.
Anticipated June 2019	Longford County Council submit Close Out Report to TII on completion of project.
Anticipated June 2019	PSDP CST Group issue Substantial Completion Certificate to TII.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2).

Project/Programme Key Documents	
Title	Details
1. AMPAV 06045 Management of Skid Resistance.	Notification to Longford County Council of Pavement and Minor Improvements (PMI) Schemes identified by TII under their Annual Management of Skid Resistance programme (HD 28).
2. Preliminary Road Design Report and Scope of Works.	Longford County Council technical staff prepared the Preliminary Road Design Report and Scope of Works on receipt TII's 2014 PMI Scheme.
3. GE-STY-01022 Network Safety Analysis & GE-STY 01036 Network Safety Analysis Procedures.	Notification to Longford County Council of high collision location on the N4 identified by TII under their Annual Network Safety Ranking programme (HD 15).
4. Approved Form (AF 1) sent to the HSA.	Approved Form (AF 1) sent to the HSA advising PSDP for the project is CST Group.
5. Feasibility Report by CST Group Consulting Engineers.	PSDP CST Group prepared the Feasibility Report on high collision location as requested by TII in their Annual Network Safety Ranking
6. Tender documents for re-design of Phase 2 Scheme N4 Tinnynarr to Cooleeney.	Tender documents prepared by the PSDP CST Group.
7. Assessment and report on Tenders by the PSDP.	PSDP CST Group assessed the Tenders received and prepared a Report on Tenders.
8. Completion of A5.11 TII Tender Award Recommendation.	TII Project Management document awarding the project to for Lagan Asphalt Ltd.

9. Letter of approval from TII	Approval from TII as the sanctioning authority for the project, subject to compliance with appropriate insurances, bond, tax clearance, Health & Safety etc.
10. Signed Construction Contracts	Public Works Contract for minor works signed by Longford County Council and Lagan Asphalt Ltd.
11. Approved Form (AF 2) sent to the HSA	Completion of Approved Form (AF 2) for the HSA by the PSDP CST Group for the Construction Stage advising of the PSCS Lagan Asphalt Ltd. and other contractors expected to work on site.
12. Certification of completed works and issue of stage payment certificates by PSDP CST Group	Consulting Engineer's certificates of completed work for payment in accordance with payment schedule for project.
13. Close Out Report – Anticipated June 2019.	Will be completed by Longford County Council when the final account for the project is agreed with Lagan Asphalt Ltd. as a small number of additional works approved by Longford County Council were recently completed.
14. Substantial Completion Certificate – Anticipated June 2019	PSDP CST Group will issue Substantial Completion Certificate to TII when the final account has been agreed with Lagan Asphalt Ltd. as a small number of additional works approved by Longford County Council were recently completed.

Key Document 1: AMPAV 06045 Management of Skid Resistance

TII's Annual Management of Skid Resistance programme (HD 28). TII are responsible for overseeing the effective implementation of the roads element of the Capital Plan 2016-2022 and the National Development Plan (NDP). They provide funding for the national roads programme and under their Annual Management of Skid Resistance programme (HD 28) they notified Longford County Council of Pavement and Minor Improvements (PMI) Schemes. Pavement maintenance of the road network is undertaken to ensure that on a day-to-day basis the network is kept in a satisfactory operational manner, that delays and disruption to road users are kept to a minimum and ensure that the asset value of the network is not allowed to degrade. This annual notification from TII forms part of the Roads work programme for the year.

Key Document 2: Preliminary Road Design Report and Scope of Works

Longford County Council technical staff prepared the Preliminary Road Design Report and Scope of Works on receipt of TII's 2014 Pavement and Minor Improvements (PMI) Scheme. The report details the description of the proposed works, previous work completed on the section of road, the current condition of the road, investigation works carried out, the design process, draft cost estimate and recommendations.

Key Document 3: GE-STY-01022 Network Safety Analysis

The TII Safety section has an extensive road safety agenda aimed at reducing the number of collisions occurring on the network of national roads. One of their main objectives in the 2013-2020 Road Safety Strategy is to reduce road fatalities. Their annual Network Safety Ranking is the process of using collision data to rank the safety of the national road network and to identify high collision locations and notify local authorities accordingly of high collision locations identified in their area.

Key Document 4: Approved Form (AF 1) sent to the HSA

Compliance with Health and Safety regulations is paramount. This fulfilment of statutory obligations advises the HSA that the PDSP is CST Group and also informs the HSA the nature of the construction works to be carried out.

Key Document 5: CST Group Consulting Engineers Feasibility Report

TII's HD15 2015 Site Assessments highlighted a high collision location on a 1km section of the N4. The TII requested Longford County Council to prepare a feasibility report on the site location. PSDP CST Group prepared the Feasibility Report for Longford County Council and recommended therein that as the high collision site location was located within the 3.5km N4 Phase 2 Scheme, that the scheme should be re-designed to incorporate remedial works on the high collision site. This recommendation was approved by TII and the Phase 2 Scheme was re-designed and re-tendered.

Key Document 6: Tender documents for re-design of Phase 2 Scheme N4 Tinnynarr to Cooleeney

PSDP CST Group prepared the tender documents for the re-design of the N4 Phase 2 Scheme incorporating remedial works on the 1km high collision site located within the 3.5km of the Phase 2 Scheme. The PDSP invited the eight contractors on the Longford, Westmeath and Offaly TII framework for Pavement and associated Minor Works for National Roads to tender for the works.

Key Document 7: Assessment and report on Tenders by the PDSP

Eight contractors were invited to tender for the project via a restricted tender process from the TII framework. One tender was received by Longford County Council by the closing date. The tender was opened by the Tender Committee and forwarded to CST Group for assessment. CST Group made contact to enquire why three of the other contractors that would normally tender had not done so and they were either too busy or failed to programme it into their schedule. The tender was checked for compliance with instruction for Tenderers and was deemed compliant with all criteria set out. As only one tender was received the PDSP compared the tender with tenders received for the scheme which had previously been tendered in 2015 but did not proceed at the time due to the planned Irish Water contract for a new watermain on the N4.

Lagan Asphalt Ltd tendered overall €45,000 higher than the lowest tender previously received however the current tender had more extensive works than the previous tender and the cost of these additional items is equivalent to the difference between the tenders, hence the current tender is value for money.

Key Document 8: Completion of A5.11 TII Tender Award Recommendation

Longford County Council completed the TII Project Management document detailing the N4 Phase 2 Scheme project, summarising the tenders received and recommending award to Lagan Asphalt Ltd in the sum of €1,389,637.61 (ex. VAT).

Key Document 9: Letter of approval from TII, the Sanctioning Authority

TII approved the tender award and the project to Lagan Asphalt Ltd in the sum of €1,389,637.61 (ex. VAT) subject to compliance with appropriate insurances, bond, tax clearance, Health & Safety etc.

Key Document 10: Signed Construction Contracts

Signed Construction Contracts by Longford County Council and the PSCS Asphalt Lagan Ltd outlines the agreed project sum, the law governing the contract, loss, damage or injury and insurance of the works, management obligations and contractor's personnel, property ownership, standards of workmanship, the site, time and completion, claims and adjustment, payment and termination, disputes and price variation.

Key Document 11: Approved Form (AF 2) sent to the HSA

Ensuring compliance with Health & Safety regulations the PDSP forwarded the Approved Form (AF 2) to the HSA in advance of works commencing. The form states who the PSCS is, Lagan Asphalt Ltd. and also details other contractors expected to work on site.

Key Document 12: Certification of completed works and issue of stage payment certificates by PSDP CST Group

The PDSP certified completed works for payment in accordance with the payment schedule for project. Stage payment certificates were received by Longford county Council in July, September and November 2018 and were paid through Agresso in August, September and November 2018. Consequential recoupments from the TII were made on the PRS in August, September and November 2018.

Key Document 13: Close Out Report – Anticipated June 2019

This report will be completed by Longford County Council when the final account for the project is agreed with Lagan Asphalt Ltd. as a small number of additional works were carried out that have just recently been completed. These additional works were approved by Longford County Council including the erecting of a safety barrier at a culvert/ bridge and night works.

Key Document 14: Substantial Completion Certificate –Anticipated June 2019

The PSDP CST Group will submit the Substantial Completion Certificate to TII when the final account has been agreed with Lagan Asphalt Ltd.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2).

It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
TII Annual Surveys	These documents detail the projects and schemes that TII have identified for implementation and they will form the work programme of the sponsoring agency, Longford County Council.	Electronically recorded
Preliminary Road Design Report and Scope of Works	The report details the description of the proposed works, previous work completed on the section of road, the current condition of the road, investigation works carried out, the design process, draft cost estimate and recommendations. It is diagnostic in its detail and is beneficial to TII in assessing the project and useful to the PDSP in preparing Tender documents.	Electronically recorded
Feasibility Report by CST Group Consulting Engineers	This report outlined the proposed safety improvement measures necessary on the N4 stretch incorporating the high collision site in the Phase 2 Scheme and recommended the best engineering solution.	Electronically recorded
Assessment and report on Tenders by the PDSP	As only one tender was received for the project it was important to ascertain if the tender represented value for money for the sponsoring and the sanctioning authority.	Electronically recorded
Signed Construction Contracts	Contract outlines responsibilities of all parties concerned. Can measure tender price against actual expenditure.	Electronically recorded

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Roads Department of Longford County Council. Assurance is provided that the N4 Phase 2 Scheme was undertaken in line with the Public Spending Code guidelines. The necessary supporting documentation will be retained on file for future audit trail purposes. The Roads department anticipate that the project will complete in June 2019 when the final account has been agreed with Lagan Asphalt Ltd.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2) 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 the findings of the in-depth review, the delivery of the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2) complies with the standards set out in the Public Spending Code. Proper procedure was followed in the restricted procurement procedure as provided for in the Public Procurement Guidelines and Public Procurement Regulations for the tender of works for the project from the Longford, Westmeath and Offaly TII framework for Pavement and associated Minor Works for National Roads.

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

Yes, all the necessary data and information is available electronically, in the Council's financial management system Agresso and on the PRS should the project be subject to a full evaluation at a later date.

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

As the project nears completion no major issues were identified in the course of the in-depth review. Strong controls and procedures are in place. Due to the volume of paperwork, all records are filed electronically which is much more sustainable to the environment and a practice that should be maintained going forward.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2).

Summary of In-Depth Check

The need for the scheme was established in 2014 by TII and the subsequent identification of the high collision site in 2016 led to the re-design and re-tender of the scheme. Completing this project meets local objectives in the Council's Corporate Plan 2015-2019 of maintaining and improving the quality of our existing road network and to meet our existing and future infrastructural needs by promoting and supporting appropriate infrastructural development of roads. The project also satisfies national objectives as outlined in TII's Statement of Strategy 2018-2022. The project was delivered on time.

The in-depth check involved reviewing the electronic project records held by the Roads Department for the N4 Tinnynarr to Cooleeney Pavement Resurfacing Scheme (Phase 2). Meetings took place with Engineering and Administrative staff regarding the project. Expenditure on the Council's financial management system Agresso, was examined for payments charged to the job code. The recoupment of monies through the PRS was also confirmed. It is the opinion of Internal Audit that there is substantial compliance with the Public Spending Code in respect of this project.

Overall Assurance Level

	Substantial Assurance – There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
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Appendix D – In Depth Check – Turnkey Acquisition of Five Housing Units

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Housing Capital Programme.
Detail	Acquire a turnkey development of Five four-bedroom houses on an unfinished estate at Rock View, Clondra, Co. Longford for €920,000.
Responsible Body	Longford County Council
Current Status	Capital Expenditure Recently Completed.
Start Date	July 2018
End Date	November 2018
Overall Cost	€925,556

Project Description

The project involved the acquisition of properties for social housing in 2018 as part of the targets set out by the Department of Housing, Planning and Local Government (DHPLG) in their Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. The target set for social housing acquisitions in 2018 for Longford County Council was ten units out of a total target of 69 units.

Longford County Council purchased a turnkey development of five, four-bedroom dwellings in Rock View, Clondra, Co. Longford in November 2018.

This development was an unfinished estate to turnkey standards with five dwellings and was advertised for sale by local auctioneers on the open market as an unfinished development. Longford County Council entered negotiation with the developer Blackrock Construction to deliver the development as a turnkey project for social housing for all in budget of €920,000. This was subject to availability of funding and the approval of the DHPLG. Approval for the turnkey development was issued on the 10 September 2018.

In order to reach turnkey standards and comply with current planning permission conditions and building regulations, ancillary works on the site and on the five dwellings had to be completed with a commitment from the developer to complete works and handover to the Council within twelve weeks.

The project was funded as a Capital Housing project and was delivered under the Local Authority Housing Capital Programme.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Longford County Council have completed a Programme Logic Model (PLM) for the Turnkey Acquisition of Five Housing Units. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Acquire social housing to meet the social housing need in County Longford in a reasonable timeframe. Reduce the number of approved applicants on the Council's housing list. 	<ul style="list-style-type: none"> Capital funding of €920,000 plus associated costs approved by the DHPLG. Circular 11/2018 Social Housing Investment Programme – Acquisition of Properties for Social Housing. Letter from DHPLG outlining Social Housing Targets 2018-2021 under the Rebuilding Ireland programme Technical and administrative staff support. 	<ul style="list-style-type: none"> Invitation to supply Housing Schemes by Turnkey Developments advertised on Longford County Council's website. Arrangement with local estate agents to bring developments suitable for social housing to the attention of the Council. Site assessment of turnkey proposals received and selection of preferred proposal. Obtain independent valuation report. Submission of project proposal and capital assessment to Department for approval. Engage with legal advisors re contract preparation, agreement and completion. Developer carries out agreed works on unfinished estate and on houses. Ongoing inspection of site works by Longford County Council technical staff. Certification of completed works by consulting engineer. Submit completed and certified forms to the Department for recoupment of project payments. Transfer of development into the ownership of Longford County Council. 	<ul style="list-style-type: none"> Five new four-bedroom houses. Site works carried out on unfinished housing estate. 	<ul style="list-style-type: none"> Five families (21 persons) provided with social housing. Five families removed from the housing list. Longford County Council achieved half of its Social Housing Acquisition targets for 2018. Additional income for Longford County Council from rent. Site works on an unfinished housing estate were completed improving the visual appearance of the village.

Description of Programme Logic Model

Objectives: The main objective of the project was to acquire properties in a turnkey development for social housing in order to house applicants on Longford County Council's housing list and reduce the number of approved applicants on the Council's housing list.

Inputs:

1. The primary input to the programme was the capital funding of €920,000 plus the associated costs which was provided by the sanctioning authority, the DHPLG.
2. Longford County Council had to adhere to the provisions of Circular 11/2018 Social Housing Investment Programme – Acquisition of properties for Social Housing issued in February 2018
3. Administrative and technical support from the housing staff was also required throughout the project.

Activities: Key activities performed throughout the project included:

1. Publishing an invitation to supply Housing Schemes by Turnkey Developments on Longford County Council's website.
2. Liaise with local estate agents regarding development suitable for social housing.
3. Assessing the proposals received and proceeding with preferred proposal.
4. Obtaining an independent valuation report.
5. Submit the Capital Appraisal for the project to the DHPLG.
6. On receipt of DHPLG approval, liaise with the Council's legal advisors regarding the contract preparation, agreement and completion.
7. The developer carries out ancillary site works on the unfinished estate and the agreed schedule of works on the five unfinished houses.
8. Ongoing inspection of site works by Longford County Council technical staff.
9. Certificate of Compliance with Planning Permission and Building Regulations by Consulting Engineer.
10. Payment of €920,000 for the developer is raised through Agresso and sent to the Council's legal advisor.
11. Completion of HCA3 and HCA4 forms and submit to the DHPLG.
12. Transfer of the development into the ownership of Longford County Council.
13. Letter from the DHPLG confirming payment for turnkey development of five houses at Rock View, Clondra.

Outputs:

1. Longford County Council acquired five four-bedroom houses in 2018.
2. Site works were completed on the unfinished estate where the five properties are located.

Outcomes: There were a number of outcomes from the project including:

1. Provision of five social housing units for five families on the housing list in a relatively short time frame.
2. The housing list was reduced by five families (21 persons).
3. Additional rental income of €495 per week (€25,740 per annum) is received by Longford County Council.
4. Longford County Council achieved half of its Social Housing Acquisition targets for 2018 by purchasing the turnkey development.
5. Site works on an unfinished housing estate were completed improving the visual appearance of the village.

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

The following section tracks the Turnkey Acquisition of Five Housing Units from inception to conclusion in terms of major project/programme milestones

2017	<ul style="list-style-type: none">• Invitation to supply Housing Schemes by Turnkey Development was advertised on Longford County Council's website.• Liaise with local estate agents to bring developments suitable for social housing to the attention of the Council.
February 2018	DHPLG issued Circular 11/2018 on Social Housing Investment Programme – Acquisition of properties for Social Housing outlined new guidelines to be adhered to when acquiring properties for social housing. Updated cost guidelines for acquisitions were also issued for each local authority area, superseding cost guidelines in Housing Circular 41/2016.
April 2018	Letter received from the DHPLG setting out the collective three-year Social Housing Targets 2018-2021 under the Rebuilding Ireland programme for each local authority under all Social Housing delivery streams. Separate targets were also set out for 2018. Longford County Council's targets for 2018 were Build (44), Acquisition (10), Leasing (15), Total (69).
June 2018	Rock View, Clondra is taken in charge by Longford County Council having satisfied planning conditions and taking in charge requirements.
July 2018	Assessment of turnkey proposals received and selection of preferred proposal based on scoring mechanism by Housing technical staff.
July 2018	Housing Needs analysis completed on approved applicants on the Council's housing list requiring four-bedroom accommodation.
July 2018	Independent Valuation Report obtained for 5 houses at Rock View, Clondra.

July 2018	Capital Appraisal for 5 houses at Rock View, Clondra submitted to the DHPLG.
September 2018	Approval received from the DHPLG to purchase the turnkey development of 5 houses at Rock View, Clondra.
September/October 2018	Ancillary site work on the unfinished estate and the agreed schedule of works on the five unfinished houses completed by the developer.
October 2018	Certificate of Compliance with Planning Permission and Building Regulations by Consulting Engineer.
October 2018	Payment of €920,000 for the developer is raised through the Council's financial management system Agresso and sent to the Council's legal advisor.
November 2018	HCA3 and HCA4 forms are completed and submitted to the DHPLG.
November 2018	Received letter from the DHPLG confirming recoupment of monies for turnkey development of five houses at Rock View, Clondra.
November 2018	Suitable tenants are selected from the approved applicants on the Council's housing list requiring four-bedroom accommodation and offered tenancies just four months after the inception of the project.
November 2018	Confirmation that the development at 5 Rock View, Clondra is transferred into the ownership of Longford County Council with Land Registry.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Turnkey Acquisition of Five Housing Units.

Project/Programme Key Documents	
Title	Details
15. Circular 11/2018	DHPLG Circular on Social Housing Investment Programme – Acquisition of properties for Social Housing outlines the criteria to be adhered to when acquiring properties for social housing and details the updated cost guidelines for acquisitions for each local authority area.
16. Means to meet need	<ul style="list-style-type: none"> • Invitation to supply Housing Schemes by Turnkey Development was advertised on Longford County Council’s website. • Liaise with local estate agents to bring developments suitable for social housing to the attention of the Council.
17. Letter from the DHPLG April 2018	This letter from the DHPLG sets out the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme for each local authority under all Social Housing delivery streams. Separate targets were also set out for 2018. Longford County Council’s targets for 2018 were Build (44), Acquisition (10), Leasing (15), Total (69).
18. Housing Need Analysis	Examined the housing need in the area for four-bedroom accommodation.
19. Site Assessment Scoring Summary	Assessment of turnkey proposals received and selection of preferred proposal based on scoring mechanism.

20. Independent Valuation Report	Independent Valuation Report obtained for 5 houses at Rock View, Clondra.
21. Capital Appraisal Report	Capital Appraisal Report prepared and submitted to the DHCLG outlining the rationale for choosing this turnkey project to provide five social housing units at a fixed price of €920,000.
22. Letter of approval from DHPLG	Letter of approval received from the DHPLG for the proposed project subject to compliance with building regulations, planning permission, procurement requirements and assessment of alternative proposals received.
23. Certificates of Compliance from Consulting Engineer	Certificate of Compliance with Planning Permission and Building Regulations by Consulting Engineer are received for each housing unit.
24. HCA3 and HCA4 forms	Both forms were completed and submitted to the DHPLG.
25. Letter of confirmation from DHPLG regarding recoupment of monies	Letter received from DHPLG confirming recoupment of monies for payment made by Longford County Council for turnkey development of five housing units at Rock View, Clondra.
26. Registration of Title	Confirmation that Land Registry Folio 16159F representing 5 houses at Rock View, Clondra has been transferred into the ownership of Longford County Council.

Key Document 1: Circular 11/2018

The DHPLG issued Circular 11/2018 on the 8th February 2018 titled Social Housing Investment Programme – Acquisition of properties for Social Housing. This circular sets out the guidelines and parameters for acquiring properties for social housing. The circular also includes the updated cost guidelines for acquisitions for each local authority area. Longford County Council was obliged to comply with the criteria set out in this circular when they acquired the five housing units at Rock View, Clondra.

Guidelines of the circular:	Longford County Council Fully Complied with Circular 11/2018
Updated cost guidelines for the local authority area	– Lower €98,800 – Upper - €222,300
Selecting acquisitions for Social Housing	<ul style="list-style-type: none"> • Site assessment of turnkey proposals received and selected preferred proposal based on scoring mechanism. • No other social housing in the village of Clondra. • Need identified from the housing needs analysis for four-bedroom housing for approved applicants on the housing list. • Minor works required on the unfinished estate and houses to enable immediate occupancy.
Application of Acquisition Cost Guidelines	Longford County Council paid €184,000 per unit, within the cost guidelines.
Acquisitions under the Capital Assistance Scheme	N/A
Part V Acquisitions	N/A
Recoupment of Acquisition Costs	Costs associated with the turnkey acquisition of the 5 housing units were recouped from the DHPLG.
Making a claim to the Department for Capital Funding	<ul style="list-style-type: none"> • HCA3 form was complete and submitted to the DHPLG. • Independent valuation report was submitted to the DHPLG • HCA4 form was completed to draw down funding for the capital costs associated with the five housing units at Rock View, Clondra.
Applicable Date	Contract closed on 6/11/2018 as per HCA3 form.
Market Check	Independent valuation report obtained and valuation considerations included in Capital Appraisal Report.
Audit	Value for Money was achieved.
Registration of Title	Development has been transferred into the ownership of the Council.
Statistical Returns	The development has been included in the quarterly department returns.

Key Document 2: Means to meet need

In an effort to meet the high demand for social housing in particular locations and to achieve a faster turnaround by developers, an invitation to supply Housing Schemes by Turnkey Developments was advertised on Longford County Council's website. The Council also liaised with local estate agents requesting them to bring developments suitable for social housing to the attention of the Council.

Key Document 3: Letter from the DHPLG April 2018

This letter set out the Social Housing Targets under the Rebuilding Ireland programme for Longford County Council under all Social Housing delivery streams. The three-year target 2018-2021 for Longford is 309.

The target for 2018 was set at 69 – Build (44), Acquisition (10), Leasing (15),

For information purposes the total output achieved by Longford County Council for 2018 was 117 units.

Key Document 4: Housing Need Analysis

Clondra village is not a location option on Longford County Council's housing need application form. For this assessment the need from Longford Town, Killashee and Newtownforbes was assessed as they are the nearest approved applications to the village of Clondra, 7-10km distance.

There were approx. 450 no. approved housing applicants who are seeking housing in Longford Town, Killashee and Newtownforbes and of these 10 no. are approved for four bed accommodation.

Key Document 5: – Site Assessment Scoring Summary

A site assessment of turnkey proposals received was completed and the preferred proposal was selected. The scoring mechanism considered: Site layout and house design, site suitability, zoning, planning, need, timescale for delivery, value for money, quality and design.

Key Document 6: Independent Valuation Report

An Independent Valuation Report was obtained for the turnkey acquisition of 5 houses at Rock View, Clondra. Valuation considerations on sales of similar properties in the area was also included in the report.

Key Document 7: Capital Appraisal Report

Capital Appraisal Report was prepared and submitted to the DHCLG outlining the rationale for choosing this turnkey project to provide five social housing units at a fixed price of €920,000. This complied with the guidelines set out in Circular 11/2018 as this project proposal exceeded the €600,000 threshold for purchasing a number of units in a single transaction.

Key Document 8: Letter of approval from DHPLG

A letter of approval was received from the DHPLG for the proposed project subject to compliance with building regulations, planning permission, procurement requirements and assessment of alternative proposals received. All matters were complied with.

Key Document 9: Certificates of Compliance from Consulting Engineer

As this development was an unfinished estate the developer had to complete works to reach turnkey standards and comply with current planning permission conditions and current building regulations. Site works consisted of boundary treatment wall construction, fencing, footpath repairs and re-seeding green areas. Dwelling improvements on all houses consisted of driveway paving repairs, disability access ramps, re-painting internally and externally, installation of fireplaces, installation of smoke and carbon alarms and window safety catches. On completion of works, the Consulting Engineer inspected the estate and issued Certificates of Compliance with Planning Permission and Building Regulations for each housing unit.

Key Document 10: HCA3 and HCA4 forms

- HCA3 form

As the number of units purchased in a single transaction exceeded the €600,000 threshold referenced in Circular 11/2018, the HCA3 form and the Capital Appraisal Report were submitted to the DHPLG.

- HCA4 forms

In compliance with Circular 11/2018 the HCA4 form was completed to draw down funding for the capital costs associated with the five housing units at Rock View, Clondra.

Key Document 11: Letter of confirmation from DHPLG regarding recoupment of monies

Payment of €920,000 was made to the developer for the turnkey acquisition of the five housing units through the Council's financial management system, Agresso. Chief Executive Order H23158 applies. Completed HCA4 form was submitted to the DHPLG and recoupment of monies was confirmed in the DHPLG's letter of 28 November 2018.

Key Document 12: Registration of Title

Confirmation is on file that Land Registry Folio 16159F representing 5 houses at Rock View, Clondra was transferred into the ownership of Longford County Council effective 29 November 2018.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Relevant Housing Legislation	To check compliance by the Council.	On files
Site Assessment Scoring Summary	To ensure that all submissions received have been objectively assessed based upon the predetermined assessment criteria. This demonstrates transparency for unsuccessful parties.	On file
Housing Need Analysis	To establish there is a need in the area for housing and for what type of housing.	On file/iHouse
Independent Valuation Report	To ensure that acquisitions do not exceed the market value for the properties. The valuation also assisted the Council in demonstrating they have achieved value for money (VFM) as valuation considerations are also included in the report.	On file
Capital Appraisal Report	This detailed report prepared by the Housing technical staff considers all relevant issues with the acquisition and has regard to the Quality Housing for Sustainable Communities document.	On file
Correspondence from and to the DHPLG	<ul style="list-style-type: none"> To confirm approval was sought in a timely manner. To confirm that requests for information from the DHPLG were complied with. To confirm that recoupment of monies from DHPLG was completed. 	On file
Financial data from the Council's financial management system, Agresso.	<ul style="list-style-type: none"> To check payment was made to the developer in one lump sum as this project was a turnkey development. To confirm recoupment monies were received by the Council. To check the rental income charged for each of the housing units at Rock View, Clondra. 	On file/ Agresso, the financial management system

Data Availability and Proposed Next Steps

The in-depth check involved reviewing the project file and records held by the Housing department in relation to this turnkey housing project. Records are maintained in hard copy file and most data is recorded electronically. All housing data is available on iHouse, the housing management system and database. The housing needs analysis was available on file and a check were carried out in iHouse for the number of residents living in the five housing units. All financial records are available on Agresso, the financial management system including payment made to the developer, receipt from the DHPLG and weekly rent charge for the housing tenants. Meetings were held with the Senior Executive Engineer, the Clerk of Works and the Administrative Officer in the Housing department.

Internal Audit is satisfied that appropriate data is available for the future evaluation of the project and assurance is provided that project was undertaken in line with Public Spending Code guidelines.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Turnkey Acquisition of Five Housing Units based on the findings from the previous sections of this report.

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

Delivery of the programme does comply with the standards set out in the Public Spending Code. The project involved the acquisition of five units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. A target of ten acquisitions was set for the Council for the year, total acquisitions output was 28 for 2018. Compliance was outlined under Key Document 1: Circular 11/2018 above. The project was selected following a site assessment of turnkey proposals received. The preferred proposal was selected based on the scoring mechanism.

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

There is sufficient data and information available to ensure that the project can be subject to a full evaluation at a later date. There is a clear audit trail on file from the start of the project to the confirmation that the land registry folio has been transferred into the ownership of the Council.

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

There was substantial compliance with Circular 11/2018 – Social Housing Investment Programme – Acquisition of properties for Social Housing and there was a clear audit trail on file.

I can acknowledge that improved practices and procedures were noted in the management of capital housing projects during the in-depth review process and I recommend that involvement of the Council's Control and Compliance Unit is maintained.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Turnkey Acquisition of Five Housing Units

Summary of In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of this project acquiring five units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. The main objective of this project was the acquisition of social housing units to contribute to the targets set out and to reduce the number of approved applicants on the Council's housing list.

The project was 16 weeks in duration and the houses were available for immediate occupancy. Five families (21 persons) were appointed tenants on the 27 November 2018, resulting in an additional €495 rental income per week for the Council. Five families were removed from the Council's housing list. The development of the unfinished estate has contributed to the village of Clondra and contributed to a sustainable village community in accordance with national and local statutory planning policy.

Overall Assurance Level

	Reasonable/Satisfactory Assurance - Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.
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Appendix E – In Depth Check – Revenue Expenditure E11 Operation of Fire Services 2018

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Longford County Council Operation of Fire Service Revenue Expenditure Code E11
Detail	Operation of Fire Service
Responsible Body	Longford Fire Service Infrastructure, Environment and Emergency Services Directorate, Longford County Council
Current Status	Revenue Expenditure being Incurred
Start Date	Fire Services Annual Revenue Programme
End Date	Ongoing Revenue Programme
Overall Cost	€2,185 049

Project Description

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

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

In 1981, following a tragic fire in the Stardust Nightclub in Dublin, an extensive Fire Services Act was created which laid out an effective level of fire cover, training, fire planning and fire prevention measures. It also details powers available to fire service personnel during the course of an incident. The operation of the fire services is governed by this and a number of other Acts, Regulations and procedures detailed below:

- Fire Brigades Act 1940
- Dangerous Substances Act 1979
- Fire Services Act 1981
- Fire Services Act 1981 (as amended by Part 3 of the Licensing of Indoor Events Act 2003)
- Fire Authorities (Emergency Operations) Regulations 1987
- Safety, Health and Welfare at Work Act 2005
- Keeping Communities Safe – A Framework for Fire Safety in Ireland 2013 – National Directorate for Fire and Emergency Management (NDFEM)
 - Keeping Communities Safe – Research Document
 - Keeping Communities Safe – Fire Services Training
 - Keeping Communities Safe – Managing Safety in Fire Services
- Building Control Acts 1990-2014
- Building Control Regulations 1997-2015
- Building Regulations 1997-2017
- Risk Based Approach Report 2012/2013 – NDFEM
- A Framework for Major Emergency Management – DHPLG

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

Longford County Council adopted the **Fire and Emergency Operations Plan 2018-2023** on the 20th September 2018 and its purpose is to fulfil the Council's statutory obligations as a Fire Authority as outlined in **Section 26 of the Fire Services Acts 1981 and 2003**. While the legislation specifically requires this plan deal with arrangements, made with regard to fire and emergency operations, the plan also takes into consideration the substantial range of Fire Safety and Fire Prevention activities carried out by the Fire Services, along with the contribution the Fire Authority makes to Major Emergency Management in line with the recommended approach by the DHPLG and the NDFEM.

The Fire and Emergency Operations Plan 2018-2023 sets out current arrangements within the Fire Authority, but it also sets out strategic objectives and targets for the Fire Authority for the next five years. An Annual Service Operational Plan for Longford County Council Fire and Rescue Service is derived from the Fire and Emergency Operations 2018-2023 five-year plan and is set out in the same format as the Section 26 Plan with the same section headings etc.

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

- (1) Each fire authority which maintains a fire brigade shall prepare (and as occasion requires, revise) plans for fire and emergency operations showing the provision made by it in respect of organisation, appliances, equipment, fire stations, water supplies and extinguishing agents, training, operational procedures and other such matters as may be relevant, and for dealing with operations of an emergency nature under Section 25.
- (2) A copy of every plan made or revised under this section shall be furnished by the fire authority to the Minister who may, if he thinks proper, direct that plans of adjoining authorities be co-ordinated.
- (3) The making and revision of a plan shall be a reserved function.

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

A fire authority may carry out or assist in any operations of an emergency nature, whether or not a risk of fire is involved, and a fire authority may accordingly make such provisions for the rescue or safeguarding of persons and protection of property as it considers necessary for the purpose of that function.

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

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

A fire authority shall –

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

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

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

East Region Communications Centre (ERCC)

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

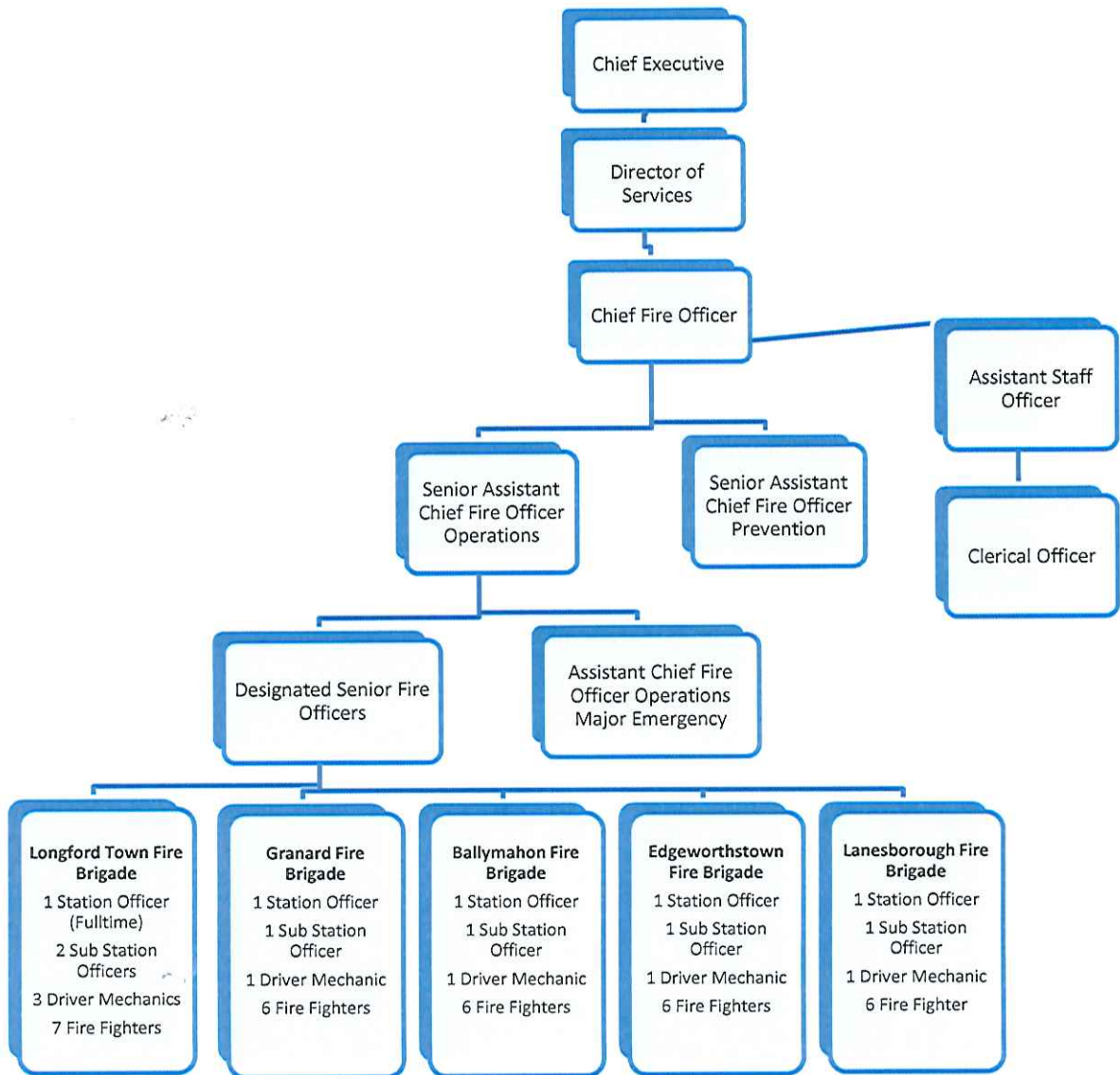
There is also a Section 85 agreement with Cavan, Roscommon and Westmeath for current agency arrangements for the provision of fire cover.

Brigade and staffing structure

Longford County Council maintain five fire stations in the County of Longford, Ballymahon, Edgeworthstown, Granard, Lanesboro and Longford. Retained fire fighters are on-call 24/7 and have to make themselves available for duty at all times unless they have received approval not to attend from their station officer. They have to live and work within a reasonable distance of the fire station.

Longford Fire Service is staffed by four full-time Senior Fire Officers who are professionally technically qualified officers, forty-nine retained (part-time) fire fighters and two administration personnel. Fire fighters undertake intensive initial training and then embark on a development programme of instruction and refresher training.

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



Fire Service Statistics – Operations Call Outs

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

Call Out Type	2018	2017
Domestic Chimney Fires	71	80
Other Domestic Fires	23	36
Motor Vehicles Fires	17	31
Other Building Fires	40	24
Outdoor Rubbish	48	60
Forest/Bog/Grass Fires	32	24
Total Fires	231	255
Road Traffic Accidents	42	50
Flooding	1	4
Other Special Services	22	24
Total Special Services	65	78
False Alarms (Malicious)	8	7
False Alarms (Good Intent)	54	62
Total False Alarms	62	69
Total Call Outs	358	402

Performance Indicators

Longford County Council's Performance Indicators are compiled in line with the national guidelines provided. The service mobilisation and percentage attendance time at scenes statistics are provided to the Fire Service in Longford by ERCC as they mobilise the brigades and monitor the attendance times. There are a number of factors that may influence the attendance times recorded but the average time in minutes to mobilise fire brigades in the county of 6.32 minutes appears to be in line with the national average.

Longford Fire Services Performance Indicators 2018

F.2		Service Mobilisation	
	B.	Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of fire	6.32 min
	D.	Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of all other (non-fire) emergency incidents	6.53 min
F.3		Percentage Attendance Times At Scenes	
	A.	% of cases in respect of fire in which first attendance at scene is within 10 minutes	36.05 %
	B.	% of cases in respect of fire in which first attendance at the scene is after 10 minutes but within 20 minutes	53.49 %
	C.	% of cases in respect of fire in which first attendance at the scene is after 20 minutes	10.47 %
	D.	% of cases in respect of all other emergency incidents in which first attendance at the scene is within 10 minutes	21.05 %
	E.	% of cases in respect of all other emergency incidents in which first attendance at the scene is after 10 minutes but within 20 minutes	68.42 %
	F.	% of cases in respect of all other emergency incidents in which first attendance at the scene is after 20 minutes	10.53 %
		Applications for Fire Safety Certificates	
P.5	A.	The percentage of applications for fire safety certificates received in 2018 that were decided (granted or refused) within two months of their receipt	88.89 %
	B.	The percentage of applications for fire safety certificates received in 2018 that were decided (granted or refused) within an extended period agreed with the applicant	5.56 %
		The total number of applications for fire safety certificates received in 2018 that were not withdrawn by the applicant	36
		The number of applications for fire safety certificates received in 2018 that were decided (granted or refused) within two months of the date of receipt of the application	32
		The number of applications for fire safety certificates received in 2018 that were decided (granted or refused) within an agreed extended time period	2

Capital Programme

The DHPLG provides 100% grant aid for Capital works.

- A new Class B Fire Engine was delivered in Q4 2018. This vehicle was allocated to Granard Fire Brigade at a cost of €216,765.
- The new Extension to Longford Town Fire Station is due to be completed in Q2 2019 at a cost of €780,000.
- A suitable site is to be identified for a new Fire Station in Ballymahon and Preliminary Development Proposal to be prepared.

Revenue Expenditure Programme

The 2018 E11 Annual Financial Statement operation expenditure of County Longford Fire Services was €2,185,049. In addition, the Fire Services also incurred E12 Fire Prevention expenditure of €258,547.

Job Code	Job Description	€
05040101	REMUNERATION OF FIREMEN	1,124,317
05040102	ATTENDANCE AT FIRES OTHER L A	2,869
5040103'0	UPKEEP OF EQUIPMENT	59,985
05040104	FIRE TRAINING FACILITIES & EXPENSES	158,151
05040105	EXPENSES FIRE STATIONS	64,684
05040106	ANNUAL CHARGES	155,000
05040107	REFRIGERATED UNIT	1,000
05040301	PROVISION OF EQUIPMENT	69,319
05040601	INTERNAL TRANSFER FIRE SERVICE	10,000
05040801	FIRE SERVICE STAFF SALARY & TRAV	238,168
05040802	GRATUITIES	102,308
05040803	OTHER EXPENSES - FIRE	4,852
05040804	LEGAL COSTS	10,137
ZE11ZZZZ	E11 Service Support Costs	184,260
	Total Expenditure	2,185,049
	Adopted Budget 2018	2,352,412

Longford County Council fund the cost of running the Fire Service with income from Fire Charges offset against this expenditure.

Job	Income Type	Job Description	€
N0504202	Grant	FIRE SERVICE OTHER RECEIPTS	1,668
N0504202	Income	FIRE SERVICE OTHER RECEIPTS	1,710
N0504203		FIRE BRIGADE CHARGES	9,608
ZE11ZZZZ		E11 Service Support Costs	11,714
N0504301		F S CONTRIBUTION FROM OTHER LA	35,151
		Total Income	59,849
		Estimated Revenue generated 2018	86,860

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Longford County Council have completed a Programme Logic Model (PLM) for Revenue Expenditure E11 Operation of Fire Services 2018. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To protect lives and property from fire. To make provision for prompt and efficient extinguishment of fires and for the protection and rescue of persons and property from fire. Through our Fire Service we will protect our communities by responding appropriately to emergencies and by promoting fire safety and by providing effective fire safety certified services. Maintain suitably equipped and trained fire personnel. To ensure that a Community Fire Safety Programme is in operation. 	<ul style="list-style-type: none"> Revenue funding of €2,185,049. 4 Fulltime Senior Officers. 49 trained personnel. 2 Admin. Personnel. 5 no. Fire stations. 24 appliances. Five-year Fire and Emergency Operations Plan. Annual Service Operational Plan 2018. Legislation and Guiding documents for Fire Services and Emergencies. Fire Service Information System (FSI) for recording attendance at duties for Fire Fighters and invoicing Fire Charges. My Pay Payroll system for Fire Fighters quarterly remuneration. ERCC to mobilise resources. Education and Training courses. 	<ul style="list-style-type: none"> Responding to Fire call-outs and other emergencies. Fire Prevention – provide advice on fire safety and carry out inspections. Provide advice to the Council's planning authority. Assess applications for Petroleum Licences. Assess Fire Safety Certificates. Inspect licensed premises. Continue the Schools Programme under Community Fire Safety. Co-ordinate Major Emergency Management (MEM) for the Council and review the MEM Plan. Liaise with the MEM Regional Working Group organising training and exercises. Two Senior Officers attend six weekly MEM Regional meetings. Chief Executive attends MEM steering group meetings. Participate in the Halloween Festival Programme. Controlling the Revenue budget. Adherence with Health & Safety legislation and related regulations and guidance. Maintaining Risk Management procedures. Prepared Section 26 Fire and Emergency Operations Plan 2018-2023. Prepared Annual Service Operational Plan. Administration of Fire Charges. 	<ul style="list-style-type: none"> Attended a total of 231 call-outs in respect of fires in 2018. Attended 127 call-outs in respect of all other emergencies in 2018. Average time in minutes to mobilise fire brigade in part time station in respect of fire and all other emergency incidents – Fire: 6.19min Other: 6.32min All primary school 3rd class received Fire Safety Schools Programme in 2018. Fire Prevention, no. of Fire Safety Cert. applications – Received 46 Processed 47 49 fire personnel received refresher training and upskilling. Revenue expenditure kept within budget. Compliance with Performance Indicators. Section 26 five-year plan adopted by the Council. 	<ul style="list-style-type: none"> Lives saved attending Fire and other Emergency call-outs. Protected properties from major fire damage. Created a greater awareness of fire safety in the community. Met targets in Longford County Council Fire and Rescue Service Operational Plan 2018-2023. 36.05% of fires call-outs where first attendance was within 10 mins. 53.49% of fire call-outs where first attendance is after 10 mins but within 20 mins. 88.89% of Fire Safety Certs. Received in 2018 were decided (granted or refused) within two months of their receipt. Achieved objectives in the Corporate Plan 2015-2019.

Description of Programme Logic Model

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

Inputs:

1. The primary input to the programme is Longford county Council's Revenue Funding of €2,185,049.
2. 5 no. Fire Stations.
3. 4 Fulltime Senior Officers, 49 trained personnel, 2 Administrative personnel.
4. 24 appliances.
5. Longford County Council Fire and Emergency Operations Plan 2018-2023.
6. Annual Service Operational Plan 2018.
7. Legislation and guiding documents for Fire Services and Emergencies.
8. Fire Service Information System (FSI) for recording attendance at duties for Fire Fighters and invoicing Fire Charges.
9. My Pay Payroll system for Fire Fighters quarterly remuneration.
10. ERCC to mobilise resources.
11. Education and training courses.

Activities: Key activities include:

1. Responding to Fire call-outs and other Emergencies.
2. Fire Prevention – provide advice on fire safety and carry out inspections under Section 18 of the Fire Service Act, 1981.
3. Provide advice to the Council's planning authority under Section 13 of the Fire Service Act, 1981.
4. Assess applications for Petroleum Licences under the Dangerous Substances Act, 1979.
5. Assess Fire Safety Certificates under the Building Control Act, 1990.
6. Inspect licensed premises under Section 24 of the Fire Services Act, 1981.
7. Continue the Schools Programme under Community Fire Safety.

Activities: contd.

8. Co-ordinate Major Emergency Management (MEM) for the Council and review the MEM Plan.
9. Liaise with the MEM Regional Working Group organising training and exercises.
10. Two Senior Officers attend six weekly MEM Regional Working Group meetings.
11. Chief Executive attends MEM steering group meetings.
12. Participate in the Halloween Festival Programme.
13. Controlling the Revenue budget.
14. Adherence to Health & Safety legislation and related regulations and guidance.
15. Maintaining Risk Management procedures.
16. Prepared Section 26 Fire and Emergency Operations Plan 2018-2023.
17. Prepare Annual Service Operational Plan.

Outputs:


1. Attended a total of 231 call-outs in respect of fires in 2018 and attended 127 call-outs in respect of all other emergencies in 2018.
2. Average time in minutes to mobilise fire brigade in part time station in respect of fire and all other emergency incidents –
Fire: 6.19mins – Other: 6.32mins.
3. All primary school 3rd class received Fire Safety Schools Programme in 2018.
4. Fire Prevention, no. of Fire Safety Cert. applications – Received 46 Processed 47.
5. 49 fire personnel received refresher training and upskilling.
6. Revenue expenditure kept within budget.
7. Compliance with Performance Indicators.
8. Section 26 Fire and Emergency Operations Plan 2018-2023 adopted by the Council in October 2018.

Outcomes:

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

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

The following section tracks Revenue Expenditure E11 Operation of Fire Services 2018 from inception to conclusion in terms of major project/programme milestones.



January 2018	2018 Prepare Annual Service Operational Plan.
February 2018	Extension to Longford Fire Station commenced.
March 2018	<ul style="list-style-type: none">• Activate Severe Weather Team for Storm Emma.• Fire Fighter Payroll 2nd Quarter.
April 2018	<ul style="list-style-type: none">• Run Fire Safety Schools Programme.• Management approve plan to relocate MEM Local Co-ordination Centre and Crisis Management Team to the new extension in Longford Fire Station when works are completed.
June 2018	<ul style="list-style-type: none">• Internal Audit Review of Fire Charges.• Draft Fire Service Billing Policy prepared.• Peer Review Group of Health & Safety officers from the Midland Region (Laois and Offaly).• Fire Fighter Payroll 3rd Quarter.
September 2018	<ul style="list-style-type: none">• Draft Section 26 Fire and Emergency Operations Plan 2018-2023. Draft Section 26 Fire and Emergency Operations Plan 2018-2023 goes to Infrastructural and Environmental Strategic Policy Committee for approval.
October 2018	<ul style="list-style-type: none">• Fire Fighter Payroll 3rd Quarter.• Fire Service Billing Policy adopted by Longford County and effective 1st January 2019.• Section 26 Fire and Emergency Operations Plan 2018-2023 adopted by the Council in October 2018
November 2018	New Class B Fire Engine delivered to Granard Fire Station.
December 2018	Fire Fighter Payroll 4 th Quarter.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Revenue Expenditure E11 Operation of Fire Services 2018.

Project/Programme Key Documents	
Title	Details
Annual Service Operational Plan for Longford County Council Fire and Rescue Service 2018	The Annual Service Operational Plan 2018 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, training programme for the year and five-year specialist training plan, health and safety statistics and changes in operational standards.
Section 26 Fire and Emergency Operations Plan 2018-2023	The recently adopted Fire and Emergency Operations Plan 2018-2023 fulfils Longford County Council's statutory obligation as a Fire Authority with Section 26 of the Fire Services Acts, 1981 & 2003. The Plan sets out the strategic objectives for the Fire Service that Longford County Council wishes to achieve during the life of the Plan that will be included in the Annual Service Operational Plans going forward.
Adopted Budget of Longford County Council	The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Services for the coming year – 2018. The approval of the Fire Service budget along with all other budgets is a reserved function and is approved by the Council.
Annual Financial Statement of Longford County Council	The Annual Financial sets out the Council's financial position for 2018. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various programmes, divisions and services including the Fire Services.
Annual Performance Indicators for Fire Services.	Fire Service personnel respond to fire and other emergency call-outs and attendance at the scene is a key performance target as is attendance response times. The Performance Indicators measure performance against a set of targets and of other local authorities.

<p>Internal Audit Report on the Review of Fire Charges</p>	<p>In recent audits of the AFS, the Local Government Audit Service (LGAS) had highlighted weaknesses in relation to the recording of fire charges. The purpose of the audit was to carry out a review of internal controls and procedures in place in relation to the operation of fire charges for the Fire Service in Longford County Council. Findings include: no waiver/write off policy, fifty percent of the incidents attended in the period reviewed were not invoiced, sales orders not raised in Agresso, fire service call-out charges last reviewed in 2007, no reconciliation between FSI and Agresso, no policy and procedure manual in place for the administration of fire charges.</p>
<p>Fire Service Billing Policy</p>	<p>As recommended in the Internal Audit Report of Fire Charges a new billing policy was prepared. This was adopted by the Council in October 2018 with an effective date 1st January 2019. A review of implementation of the new procedures during the in-depth review showed: Only one sales order for 2019 fire charge debtors has been raised in Agresso. Management have identified the need for an additional administrative resource in the Fire Services and have sought sanction from the Department of Housing, Planning and Local Government (DHPLG) for an Assistant Staff Officer to support the current staff compliment.</p>
<p>Fire Services Safety Statement Longford County Council Corporate Safety Statement and supporting policies</p>	<p>Longford Fire Services Safety Statement has been written to address the requirements of the Safety, Health and Welfare at Work Act, 2005 and subsequent regulations made under the 2005 Act. The statement continues to be reviewed and evolve. Longford County Council was awarded OHSAS 18001:2007 Certification in 2015. This is a recognised externally accredited safety management system. The Fire Services has yet to be assessed to comply with the Standard and it is anticipated this may be achieved in the future. Longford County Council continually strive to improve Health and Safety performance and their efforts have been recognised at the National Irish Safety Organisation Awards: Winner 2015 – President’s Award for best new Entrant. Winner 2016 – Best Local Authority. Winner 2017 – Silver Award NISO Certificate.</p>
<p>Operational Risk Register</p>	<p>Following a series of Risk Management Workshops to develop the Risk Register in Longford County Council, there is now only one operational risk identified on the risk register for the Fire Services. Fire Service personnel are emergency services professionals and work at all times in accordance with their training.</p>

County Longford Major Emergency Plan	<p>The purpose of this plan is to ensure that Longford County Council responds in an efficient and effective manner to any major emergency that may occur within its operational area. The Council recognises the responsibilities of all of its departments in delivering a structured and consistent approach to emergency management.</p> <p>A review of the MEM Plan is underway.</p>
Longford County Council Procurement Policy	<p>Longford County Council Procurement Policy is based on the Office of Government Procurement's (OGP) 'Public Procurement Guidelines for Goods and Services (DPER 2017) and outlines best practice for the procurement of goods and services. The objective of the policy is to ensure that value for money is achieved by all departments in the Council including the Fire Service.</p>

Key Document 1: Annual Service Operational Plan for Longford County Council Fire and Rescue Service

The Annual Service Operational Plan 2018 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, training programme for the year and five-year specialist training plan, health and safety statistics and changes in operational standards. It is prepared in the same format as the Section 26 Plan with the same section headings etc.

Key Document 2: Fire and Emergency Operations Plan 2018-2023

The recently adopted Fire and Emergency Operations Plan 2018-2023 fulfils Longford County Council's statutory obligation as a Fire Authority with Section 26 of the Fire Services Acts, 1981 & 2003. The Plan sets out the strategic objectives for the Fire Service that Longford County Council wishes to achieve during the life of the Plan that will be included in the Annual Service Operational Plans going forward.

Key Document 3: Adopted Budget of Longford County Council

The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Services for the coming year – 2018. The approval of the Fire Service budget along with all other budgets is a reserved function and is approved by the Council.

Key Document 4: Annual Financial Statement of Longford County Council

The Annual Financial sets out the Council's financial position for 2018. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various programmes, divisions and services including the Fire Services. The Fire Services kept within budget expenditure – Budget Expenditure - €2,352,412 – Actual Expenditure - €2,185,049. Remuneration of the Fire fighters represents over fifty percent of the expenditure.

Key Document 5: Annual Performance Indicators for Fire Services.

Longford County Council's Performance Indicators are compiled in line with the national guidelines provided. The service mobilisation and percentage attendance time at scenes statistics are provided to the Fire Service in Longford by ERCC as they mobilise the brigades and monitor the attendance times. There are a number of factors that may influence the attendance times recorded but the average time in minutes to mobilise fire brigades in the county of 6.32 minutes appears to be in line with the national average.

Key Document 6: Internal Audit Report on the Review of Fire Charges

In recent audits of the AFS, the Local Government Audit Service (LGAS) had highlighted weaknesses in relation to the recording of fire charges. The purpose of the audit was to carry out a review of internal controls and procedures in place in relation to the operation of fire charges for the Fire Service in Longford County Council. Findings include: no waiver/write off policy, fifty percent of the incidents attended in the period reviewed were not invoiced, sales orders not raised in Agresso, fire service call-out charges last reviewed in 2007, no reconciliation between FSI and Agresso, no policy and procedure manual in place for the administration of fire charges.

Key Document 7: Fire Service Billing Policy

As recommended in the Internal Audit Report of Fire Charges a new billing policy was prepared. This was adopted by the Council in October 2018 with an effective date 1st January 2019. A review of implementation of the new procedures during the in-depth review showed:

Only one sales order for 2019 fire charge debtors has been raised in Agresso.

Management have identified the need for an additional administrative resource in the Fire Services and have sought sanction from the Department of Housing, Planning and Local Government (DHPLG) for an Assistant Staff Officer to support the current staff compliment.

Key Document 8: Fire Services Safety Statement, Longford County Council Corporate Safety Statement and supporting policies

Longford Fire Services Safety Statement has been written to address the requirements of the Safety, Health and Welfare at Work Act, 2005 and subsequent regulations made under the 2005 Act. The statement continues to be reviewed and evolve. Longford County Council was awarded OHSAS 18001:2007 Certification in 2015. This is a recognised externally accredited safety management system. The Fire Services has yet to be assessed to comply with the Standard and it is anticipated this may be achieved in the future. Longford County Council continually strive to improve Health and Safety performance and their efforts have been recognised at the National Irish Safety Organisation Awards:

Winner 2015 – President’s Award for best new Entrant.

Winner 2016 – Best Local Authority.

Winner 2017 – Silver Award NISO Certificate.

Key Document 9: Operational Risk Register

Following a series of Risk Management Workshops to develop the Risk Register in Longford County Council, there is now only one operational risk identified on the risk register for the Fire Services. Fire Service personnel are emergency services professionals and work at all times in accordance with their training.

Key Document 10: County Longford Major Emergency Plan

The purpose of this plan is to ensure that Longford County Council responds in an efficient and effective manner to any major emergency that may occur within its operational area. The Council recognises the responsibilities of all of its departments in delivering a structured and consistent approach to emergency management.

A review of the MEM Plan is underway.

Key Document 11: Longford County Council Procurement Policy

Longford County Council Procurement Policy is based on the Office of Government Procurement's (OGP) "Public Procurement Guidelines for Goods and Services (DPER 2017) and outlines best practice for the procurement of goods and services. The objective of the policy is to ensure that value for money is achieved by all departments in the Council including the Fire Service.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Revenue Expenditure E11 Operation of Fire Services 2018. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Operational Plan for Longford County Council Fire and Rescue Service 2018	To determine the key objectives, inputs, activities, outputs/targets and the ultimate outcomes.	On file
Adopted Budget of Longford County Council and Annual Financial Statement of Longford County Council.	To determine if the annual budgets are efficiently and effectively managed.	On file
Annual Performance Indicators.	Assess the level of performance achieved in line with objectives set.	On file
Fire Charges data.	To review the implementation of the recently adopted Fire Services billing policy.	On file/Agresso
Sample of expenditure documentation charged to the Operation of Fire Services Revenue Expenditure 2018.	To determine if best practice and value for money were achieved in the procurement of goods and services.	On file/Agresso

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Fire Services Department and the Income Generation Unit (IGU) of Longford County Council. Assurance is provided that the Operation of Fire Services Revenue Expenditure 2018 was undertaken in line with the Public Spending Code guidelines. The necessary supporting documentation will be retained on file for future audit trail purposes. Spot checks will be carried out in Agresso by Internal Audit to ensure that sales orders are regularly raised for Fire Charges pending the recruitment of the additional staffing resource.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Revenue Expenditure E11 Operation of Fire Services 2018 based on the findings from the previous sections of this report.

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

Delivery of the Operations of Fire Services does comply with the standards set out in the Public Spending Code segregating the exception of the billing of Fire Charges. Senior Fire Officers prepare an Annual Operational Plan with set objectives. This plan is implemented over the course of the year and is appraised at the end of the year to measure outcomes. Longford Fire Services were subject to an external validation group from NDFEM in 2015 and are due for another review in Quarter 4 2019.

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

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

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

Testing is currently underway on the new FSI system with Quarter 2 2019 payroll being run on both systems. It is expected to go live on the new system in Quarter 3 2019.

The Tetra communication system will be rolled out in Quarter 2019. This is a reliable and secure communication system with improved coverage but anticipated costs are €30,000 approx.

In February 2020 a new national command and control system will be implemented replacing the current arrangement with ERCC. Anticipated costs are €80,000.

Budgets will have to be carefully managed to provide for these additional costs. Managing the Fire Charges billing in a more efficient manner should result in additional income for the Council to be offset against the Operation of Fire Services Revenue Expenditure.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Revenue Expenditure E11 Operation of Fire Services 2018.

Summary of In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2018.

There is limited assurance in the processes reviewed for the billing of fire charges. There is a financial risk to the Council due to the loss of revenue as fire service charges are currently not being billed. Spot checks will be carried out in Agresso by Internal Audit to ensure that sales orders are regularly raised for Fire Charges pending the recruitment of the additional staffing resource. Managing the Fire Charges billing in a more efficient manner should result in additional income for the Council to be offset against the Operation of Fire Services Revenue Expenditure.

In times when fire service operational responses are measured locally and benchmarked nationally, best practice would dictate that the Council should maximise revenue potential for the remarkable service provided to the public.

Overall Assurance Level

	Reasonable/Satisfactory Assurance - Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.
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