



**Public Spending Code
Quality Assurance Report for 2020
Longford County Council**

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

May 2021

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:

28 May 2021

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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.

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 - 2020](#)

The Inventory contains 66 Projects under the three stages and comprises a total value of €138.49M. 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	3			8	1		12
Expenditure Being Incurred	26	3		17	2		48
Expenditure recently ended				5	1		6
Totals	29	3		30	4		66

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	3.23			14.63	5.6		23.46
Expenditure Being Incurred	36.30	23.52		32.71	12.64		105.17
Expenditure recently ended				4.77	5.09		9.86
Totals	39.53	23.52		52.11	23.33		138.49

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

For 2020 Longford County Council have reported no projects in this category.

The Quality Assurance Report for 2020 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 one capital project and one revenue programme from the inventory.

The In-depth checks have been completed and the projects selected were 24 Houses Alder Field, Longford (*see Appendix C*) and the Revenue Expenditure D06 Community and Enterprise Function (*see Appendix D*). 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 and recommendations have been made. Listed below are the summaries from these in-depth checks.

Summary of Turnkey Acquisition of 24 Houses Alder Field, Longford 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 twenty-four 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 in a cost-effective manner, to contribute to the targets set out and to reduce the number of approved applicants on the Council's housing list.

The Council complied with Circular 31/2019 - Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects and there was a clear audit trail on file.

The project was 71 weeks in duration. Despite the disruptions to the construction sector due to the COVID-19 pandemic, the houses were delivered in the agreed phases and were available for immediate occupancy. Twenty-four families (thirty-six adults and thirty children) were appointed tenants on a gradual basis, resulting in an additional €1,785 rental income per week for the Council. Twenty-four families were removed from the Council's housing list and they now live in homes that are energy efficient, with improved air quality and emit up to 70% less carbon dioxide.

Summary of Community and Enterprise Revenue Expenditure 2020 Programme In-Depth Check

From the analysis and examination of Community and Enterprise, it is the opinion of Internal Audit that operations are carried out in substantial compliance with the Public Spending Code.

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 2020 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 one 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 – 2020

Expenditure being Considered - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project /Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes		
Housing and Building									
Housing Void Programme 2021					Dec-21	€700,000			
Essential Repair Grants 2021					Dec-21	€1,100,000	20% LA contribution		
Campbells Lane N14/2/155					2021	€4,704,883	PROJECT TO BE COMPLETED IN 2021		
Sli Corglass, Legga N14/2/150					2021	€ 1,899,900	PROJECT TO BE COMPLETED IN 2021		
O Haras site N14/2/156					2021	€3,598,000	PROJECT TO BE COMPLETED IN 2021		
Energy Efficiency Retrofit Programme 2021					2021	€523,091	10 YEAR PROGRAMME ANNUAL ALLOCATIONS		
23 Units at Alder Field, Farnagh					2021	€5,600,000	Submitted to the Dept for approval		
Road Transportation and Safety									
B02 NS Road - Maintenance & Improvement		€1,446,102							
B04 Local Road - Maintenance & Improvement		€ 728,228							
Development Management									
D12 Agency & Recoupable Services		€ 1,056,417							
RRDF 2020 Lanesborough	Enhancement of Attractiveness of Lanesborough as a Tourism Destination. Visitors Centre Lanesboro				Jul-22	€603,507	Grant received in 2020 of €482,806, with match funding of 20% project cost is €603,507		
Environmental Services									
Ballymahon Fire Station						€1,500,000			
Totals		€3,230,747	€	€		€20,229,381			

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount In Reference Year	Capital Expenditure Amount In Reference Year (Non Grant)	Capital Expenditure Amount In Reference Year (Grant)	Project /Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing and Building								
A01 Maintenance Improvement of LA Housing		€3,074,292						
A02 Housing Assessment, Allocation and Transfer		€728,171						
A03 Housing Rent and Tenant Purchase Administration		€671,005						
A06 Support to Housing Capital and Affordable Programme		€847,249						
A07 RAS and SHL Programme		€2,451,748						
VOIDS Programme / Capital Repairs				€1,272,532		€1,272,532	€1,272,532	
Midland Energy Retrofit Programme				€124,730	2021	€124,730	€3,300,000	PROJECT COMMENCED IN 2020 AND EXPECT AN ALLOCATION OVER A NO OF YEARS
22 Houses Smithfield, Legan				€2,546,703	2021	€6,348,236	€6,365,948	
3 Houses Cranleymore Abbeylara				€101,504	2021/2022	€101,504	€630,000	JAPANESE KNOTWEED DELAYING DEVELOPMENT
5 Houses Church Street, Edgeworthstown				€779,408	Dec-20	€779,408	€934,356	Approved budget 922k
6 Houses Rose Cottage Ballinalee N14/2/134				€297,291	2021	€312,086	€1,180,855	
14 Houses St Ritas Park Road, Longford N14/2/142				€1,599	2021	€163,514	€2,266,000	CURRENTLY OUT TO PART 8
24 Houses Alder Field, Farnagh N14/2/149				€3,375,055	2021	€3,375,055	€6,278,838	Final account due estimate of projected expenditure
5 Houses, Cartrons, Kenagh				€1,075,000	Dec-20	€1,075,000	€1,080,917	
Road Transportation and Safety								
B01 NP Road Maintenance & Improvement		€1,379,435						

B02 NS Road - Maintenance & Improvement		€3,106,573						
B03 Regional Road - Maintenance & Improvement		€3,258,512						
B04 Local Road - Maintenance & Improvement		€8,364,008						
B05 - Public Lighting		€700,453						
B07 - Road Safety Engineering Improvement		€552,545						
B09 - Maintenance & Management of Car Parking		€779,330						
Water Services								
C01 Operation and maintenance of Water Supply		€2,152,818						
C02 Operation and maintenance of Waste Water Treatment		€1,049,736						
Development Management								
D01 Forward Planning		€621,129						
D02 Development Management		€813,115						
D06 Community & Enterprise Function		€1,383,135						
D09 Economic Development & Promotion		€9,297,738						
D12 Agency & Recoupable Services		€2,178,455						
Creative & Innovative Centre LIADH Longford Town					€528,900	€3,500,000		
Edgeworthstown Innovation Hub					€162,260	€870,000		
RRDF 2018 Edgeworthstown Public Realm	Edgeworthstown Public Realm			Dec-21	€880,696	€2,407,199		
RRDF 2018 Granard Motte Heritage Project	Granard Motte Heritage Project			Apr-23	€606,340	€4,457,500		
URDF 2018 Longford Connected	Public Realm, Longford town			Aug-22	€764,564	€3,987,140	€376,898 grant income was claimed in ye 31/12/20 credit on job code of €39,904 for 12 months to 31/12/20, relates to expenditure in 2019 financial year.	

RRDF 2019 Abbeysthrule Project	Rural Working Hub & Enterprise Space				Jun-22	€37,604	€696,354	
ORIS 2019 M2 (Corlea Part 2 & Ederra Bog Walk)	Mid Shannon Wilderness Park				Jun-21	€658,895	€697,304	Budget €603,507
Royal Canal Greenway Refurbishment	Street furniture on Greenway				Oct-21	€105,153	€533,082	Total grant awarded is €533,082
The Royal Canal Spur Gateway Project	Rear of Market Sq				Jul-22	€57,083	€923,265	
Environmental Services								
E05 Litter Management								
E06 Street Cleaning								
E07 Waste Regulations, Monitoring and Enforcement								
E11 Operation of Fire Service								
Recreation and Amenity								
F02 Operation of Library & Archival Service								
F03 Outdoor Leisure Areas Operations								
F04 Community Sport and Recreational Programme								
Edgeworthstown Library Project					Sep-21	€2,347,419	€3,970,000	
Miscellaneous Services								
H03 Administration of Rates								
H09 Local Representation / Civic Leadership								
H11 Agency and Recoupable								
Totals								
		€59,820,761	€	€9,910,816		€19,700,980	€45,351,290	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project /Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing and Building							
Essential Repair Grants 2020			€154,682	€773,413	Dec-20	€922,592	20% LA contribution
14 Dwelling Units and 2 Commercial Units, Greville Court, Granard			€	€20,062	Feb-20	€2,047,686	
25 Houses, Granada View, Carragh, Granard			€	€1,612	Jun-20	€5,086,356	
			€	€			
Development Management							
ORIS 2018 M3 Royal Canal Upgrade	Greenway development		€265,070	€34,113	Apr-20	€741,418	
Land at the Mall	Land at the Mall		€515,704	€	Apr-20	€515,704	Future Project
Mall Gym Extension, Longford	Extension to Gym at the Mall		€100,280	€410,226	Nov-20	€544,159	Balance of grant ie €7,220 to be drawn down - held as retention
Totals		€	€1,035,736	€1,239,4265		€9,857,915	

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)?	3	Email sent to all staff.
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?	3	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	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Audit Findings Tracker used to follow up p 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	Yes
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	A limited number of significant capital projects completed in 2020.
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:	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	1	No
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Prelim appraisal 2018
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	1	No
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	1	No
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	1	No
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1	No
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	
Q 2.13	Were procurement rules (both National and EU) complied with?	N/A	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	No approval to proceed to Date
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Yes. Spending Programme defined as part of the Annual Budget and under TII Direction
3.2 Are objectives measurable in quantitative terms?	3	Yes Defects recorded on TII Map Portal
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Submissions Made for new expenditure when required
3.4 Was an appropriate appraisal method used?	3	TII Defects Portal
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?		n/a
3.6 Did the business case include a section on piloting?		n/a
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
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		n/a
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?		n/a
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		n/a
3.11 Was the required approval granted?	3	Yes only spend based on allocations granted
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?		n/a
3.13 If outsourcing was involved were procurement rules complied with?	3	yes
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?		n/a
3.15 Have steps been put in place to gather performance indicator data?		n/a

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?	Yes	
4.2 Did management boards/steering committees meet regularly as agreed?	Yes	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	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?	Yes	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	Yes	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	Yes	
4.7 Did budgets have to be adjusted?	No	Yes for Edgeworthstown Public Realm
4.8 Were decisions on changes to budgets / time schedules made promptly?	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.)		
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?		
4.11 If costs increased was approval received from the Sanctioning Authority?		
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?		

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	BUDGETS AGREED
5.2 Are outputs well defined?	3	QUARTERLY ACCOUNTS
5.3 Are outputs quantified on a regular basis?	3	QUARTERLY
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	QUARTERLY ACCOUNTS
5.5 Are outcomes well defined?	N/A	
5.6 Are outcomes quantified on a regular basis?	N/A	
5.7 Are unit costings compiled for performance monitoring?	N/A	
5.8 Are other data compiled to monitor performance?	N/A	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	N/A	
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	N/A	

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?	1	ESSENTIAL REPAIR GRANTS 2020
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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	
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)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	

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 2020
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None relevant to PSC in 2020
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None relevant to PSC in 2020
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None relevant to PSC in 2020
7.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None relevant to PSC in 2020
7.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	None relevant to PSC in 2020
7.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None relevant to PSC in 2020

Notes:

- (a) The scoring mechanism for the above checklists is as follows:
- Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3
- (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 – 24 Houses Alder Field, Farnagh Hill, Longford

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 eight two-bedroom bungalow and sixteen three-bedroom semi-detached houses at Alder Field, Farnagh Hill, Longford for €5,021,946
Responsible Body	Longford County Council
Current Status	Capital Expenditure Being Incurred
Start Date	October 2019
End Date	March 2021
Overall Cost	€5,103,666

Project Description

The project involved the turnkey development of properties for social housing 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 Longford County Council for social housing builds, acquisitions and leasing in 2019 was 98 units and the revised target for 2020 (due to the COVID-19 pandemic) was set at 61.

In May 2019, the Council placed an advert on its website, in the local paper and on etenders seeking expressions of interest for the provision of Social and Affordable housing.

Avenir Homes submitted details of a development on a greenfield site at Alder Field, Farnagh Hill, Longford consisting of 2.68 hectares, located on the south-eastern outskirts of Longford Town.

Following an appraisal of all projects submitted, based on site layout and house design, site suitability, zoning, existing planning permission, housing need, timescale for delivery and value for money, the turnkey development of 16 houses at Alder Field, Farnagh Hill, was selected for an all-in purchase price of €3,357,138. This was subject to the approval of the DHPLG and the availability of grant funding. Approval for the turnkey development was received from the DHPLG on 14 November 2019 to the amount of €3,302,658 plus associated costs.

The initial development consisted of eight two-bedroom bungalow and eight three-bedroom semi-detached houses. Building commenced on 22 October 2019 and closing date of phase four was 19 November 2020 . The houses were purchased in phases as set out in the contract of sale.

The additional expenditure incurred of €54,480 relates to a pilot programme introduced by Longford County Council's Housing Section to bring the BER rating of the sixteen houses to nearly zero energy rated for houses 1-16 and the BER certs received have a BER rating of A2.

The additional expenditure incurred was financed from Internal Capital Receipts (ICR) from the sale of houses.

The purchase of eight additional three-bedroom houses on the site at Alder Field was negotiated between both parties with a purchase price of €1,746,528. The developer secured planning permission for these additional houses and building commenced on 13 July 2020 with a closing date of 3 March 2021. DHPLG approval was sought for the purchase of the additional eight properties and was granted on 2 October 2020 to the amount of €1,719,288 plus associated costs.

The additional expenditure of €27,240 relates to the abovementioned pilot programme introduced by Longford County Council's Housing Section to bring the BER rating of the additional eight houses to nearly zero energy rated. The additional expenditure incurred was also financed from the ICRs from the sale of houses.

Legal fees for the final phase have not yet been invoiced to Longford County Council. On payment of these fees this expenditure will then be recouped from the DHPLG to finalise this stage of the project. The transfer from ICR to meet the costs of the additional energy efficiency works must also be completed.

The project was funded as a Capital Housing project and was delivered under the Rebuilding Ireland 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 development of twenty-four 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 €5,021,946 plus associated costs approved by the DHPLG. Longford County Council funding of €81,720 to bring the 24 houses to nearly zero energy rating. Circular 31/2019 Arrangements for the provision by Local Authorities of Social Housing through Turnkey projects. 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"> Expression of interest to provide Social and Affordable housing advertised on Longford County Council's website, the local paper and etenders. Project appraisal of proposals received and selection of preferred proposal. Obtain independent valuation report. Submission of project proposal and capital appraisal to the DHPLG for approval. Funding approval received from DHPLG. Engage with legal advisors re contract preparation, agreement and completion. Ongoing inspection of site works by Longford County Council technical staff. Certification of completed works by consulting engineer. Process phased payments through Agresso. Submit completed and certified forms to the Department for recoupment of project payments. Transfer funding from ICRs to meet expenditure incurred on achieving near zero energy rating. Transfer ownership of the development to Longford County Council. 	<ul style="list-style-type: none"> Eight new two-bedroom Bungalows. Sixteen new three-bedroom Semi-detached houses. 	<ul style="list-style-type: none"> Twenty-four families (thirty-six adults and thirty children) provided with social housing. Twenty-four families removed from the housing list. Additional income for Longford County Council from rent. New homes for tenants that are 70% more energy efficient, have improved air quality and are cheaper to heat. Up to 70% less carbon dioxide emissions from each house positively impacting on carbon neutrality by 2050.

Description of Programme Logic Model

Objectives: The main objective of the project was to acquire properties in a turnkey development for social housing in a cost-effective manner, 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 €5,021,946 plus associated costs (local authority project management fees of €40,000 and related legal, survey and valuation fees of €100,438) which was provided by the sanctioning authority, the DHPLG.
2. Longford County Council funding of €81,720 to bring the twenty-four houses to nearly zero energy rating.
3. Longford County Council had to adhere to the provisions of Circular 31/2019 Arrangements for the provision by Local Authorities of Social Housing through Turnkey projects issued in October 2019.
4. Letter from the DHPLG outlining the Social Housing Targets 2018-2021 under the Rebuilding Ireland Programme.
5. 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 expression of interest to supply Social and Affordable Housing on Longford County Council's website, the local paper and etenders.
2. Assessing the proposals received and proceeding with preferred proposal.
3. Obtaining an independent valuation report.
4. Submit the Capital Appraisal for the project to the DHPLG for approval.
5. On receipt of DHPLG approval, liaise with the Council's legal advisors regarding the contract preparation, agreement and completion.
6. Ongoing inspection of site works by the Council technical staff.
7. Certificate of Compliance with Planning Permission and Building Regulations completed by the Consulting Engineer.
8. Payment to the developer for phased delivery of houses. These payments are raised through the Financial Management System Agresso and paid to the Council's solicitor for transfer on completion of sale agreement.
9. Completion of HCA3 and HCA4 forms and submit to the DHPLG for recoupment of funds.
10. Transfer funding from ICRs to meet expenditure incurred on achieving near zero energy rating.
11. Transfer ownership of the development to Longford County Council after all houses have been delivered.

Outputs:

1. Longford County Council acquired twenty-four houses between October 2019 and March 2021.

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

1. Provision of twenty-four social housing units for twenty-four families on the housing list in a relatively short time frame.
2. The housing list was reduced by twenty-four families (sixty-six persons).
3. Additional rental income of €1,785 per week (€92,820 per annum) is received by Longford County Council.
4. Local authority tenants are living in new homes that are 70% more energy efficient, have improved air quality and are cheaper to heat.
5. There are up to 70% less carbon dioxide emissions from each house which positively impacts on achieving carbon neutrality by 2050.

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

The following section tracks the turnkey acquisition of twenty-four housing units from inception to conclusion in terms of major project/programme milestones

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 2019. Longford County Council's targets for 2019 were Build (76), Acquisition (7), Leasing (15), Total (15).
May 2019	Expression of interest to supply Social and Affordable housing was advertised on the Council's website, the local paper and etenders.
October 2019	Circular 31/2019 Arrangements for the provision by Local Authorities of Social Housing through Turnkey projects issues.
October 2019	Independent valuation received from DNG Frank Regan for €3,300,000.
October 2019	Capital appraisal on the proposed housing development at Alder Field is sent to the DHPLG along with PRO1 form for the sum of €3,302,658 plus €66,053 associated costs. Total €3,368,712.
November 2019	Approval received for the housing scheme for the sum of €3,302,658, plus associated costs of €66,053 and management fees of €32,000 subject to the conditions set out by the DHPLG and assurances given by the Council.
March 2020	Contracts and Chief Executive Order are signed for the acquisition of sixteen houses at Alder Field, Farnagh Hill @ €3,357,138.
March 2020	Payment of €805,304 made to E.C. Gearty Solicitor for Phase 1 of the acquisition. Closing date of 20 March 2020.
June 2020	HCA3 & HCA4 forms for 1-4 Alder Field valued at €805,304 sent to DHPLG along with certificate of compliance.
July 2020	€805,304 funding received from the DHPLG.
July 2020	Payment of €805,304 made to E.C. Gearty Solicitor for Phase 2 of the acquisition. Closing date of 31 July 2020.
September 2020	HCA3 & HCA4 forms for 5-8 Alder Field valued at €805,304 sent to DHPLG along with certificate of compliance.

September 2020	€805,304 funding received from the DHPLG.
October 2020	Payment of €1,309,896 made to E.C. Gearty Solicitor for Phase 3 of the acquisition. Closing date of 14 October 2020. The certificate of compliance was received by Longford County Council on 27 October 2020.
November 2020	HCA3 & HCA4 forms for 9-14 Alder Field valued at €1,309,896 sent to DHPLG along with certificate of compliance.
November 2020	€1,309,896 funding received from the DHPLG.
November 2020	Payment of €436,634 made to E.C. Gearty Solicitor for Phase 4 of the acquisition. Closing date of 19 November 2020.
December 2020	HCA3 & HCA4 forms for 15-16 Alder Field valued at €382,154 plus Professional fees of €16,870 sent to DHPLG along with certificate of compliance.
January 2021	€382,154 and €16,870 funding received from the DHPLG.
	Additional eight houses 17-24 Alder Field, Farnagh Hill, Longford:
August 2020	Capital appraisal on the proposed purchase of eight additional three bed semi-detached, within the housing development, sent to the DHPLG along with the PRO1 form for the sum of €1,719,288. (House no's 17-24 Alder Field).
August 2020	Independent valuation received from DNG Frank Regan for €1,720,000.
October 2020	Approval in principle received for the housing scheme for the sum of €1,719,288, plus additional associated costs of €34,385 and management fees of €8,000 subject to the conditions set out by the DHPLG and assurances given by the Council. This brought the overall approved budgeted cost to €5,162,384
November 2020	Contracts are signed for the acquisition of eight houses at Alder Field, Farnagh Hill with the price per three bed semi-detached house the same as in the original contract for sixteen houses. Total Contract price is €1,746,528.
April 2021	Payment of €1,746,528 made to E.C. Gearty Solicitor for Phase 5. The closing date is 3 March 2021. Payment was upheld by the Control and Compliance unit as the original certificate of compliance dated 26 February 2021 issued by the consulting engineer may cause a conflict of interest. A new certificate of compliance was received from an alternate consulting engineer dated 4 April 2021.
April 2021	HCA3 & HCA4 forms for 17-24 Alder Field valued at €1,719,288 plus administrative costs of €8,000 sent to DHPLG along with the certificate of compliance.
May 2021	€1,719,288 plus administrative costs of €8,000 received from the DHPLG.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the turnkey development of twenty-four housing units.

Project/Programme Key Documents	
Title	Details
1. Circular 31/2019	Circular 31/2019 Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects outlines the guidelines to running a turnkey campaign including the two-stage process, negotiations, payment and financing of turnkey developments.
2. Means to meet need	Expression of interest to supply Social and Affordable housing was advertised on Longford County Council's website, the local paper and etenders.
3. 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. Longford County Council's targets for the period 2018-2021 for Build, Acquisition and Leasing are included.
4. Housing Need Analysis	Examined the housing need in the area for mixed size accommodation.
5. Project Appraisal Scoring Summary	An appraisal of the expressions of interest received against predetermined pass/fail criteria and selection of preferred proposal based on scoring mechanism.
6. Independent Valuation Report	An independent valuation report was obtained for the sixteen houses at Alder Field, Farnagh Hill, Longford and the subsequent additional eight houses at the same address.
7. Capital Appraisal and submission to DHPLG for turnkey scheme	Capital Appraisal prepared and submitted to the DHPLG outlining the rationale for choosing this turnkey project to provide twenty-four social housing units at a fixed price of €3,302,658 & €1,719,288 respectively.

8. Letter of funding 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 appraisal of alternative proposals received.
9. Certificates of Compliance from Consulting Engineer	Certificate of Compliance with Planning Permission and Building Regulations by Consulting Engineer are received for each phase of delivery.
10. HCA3 and HCA4 forms	These forms were completed and submitted to the DHPLG at intervals during the project.
11. Letters of confirmation from DHPLG regarding recoupment of monies	Letters received from DHPLG confirming recoupment of monies for payments made by Longford County Council for turnkey development of 24 housing units at Alder Field, Farnagh Hill, Longford.
12. Registration of Title	Registration is underway for Land Registry Folio 12917F to be transferred into the ownership of Longford County Council.

Key Document 1: Circular 31/2019

The DHPLG issued Circular 31/2019 on the 4 October 2019 titled Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects. This circular advises local authorities on the provision of new build housing through turnkey acquisition and supersedes the arrangements set out in Departmental Circular N16/227 of 24 July 2007 on “Arrangements for Provision of Social Housing through Turnkey Projects”. Longford County Council was obliged to comply with the criteria set out in this circular when they acquired the twenty-four housing units at Alder Field, Farnagh Hill, Longford.

Longford County Council Complied with Circular 31/2019	
<p>Guidelines of the Circular:</p> <p>Running a Turnkey Campaign – Advertisement, Selection Criteria, Assessment Under Article 10 of the European Union (Award of Public Contracts) Regulations, 2016 the acquisition of land or existing buildings by a Local Authority – as distinct from the construction of a building as a public works contract – is exempt from the provisions of said regulations. Existing buildings include the purchase “off plans” of residential units.</p> <p>Points to note on running a turnkey campaign under the Article 10 exemption:</p> <ul style="list-style-type: none"> • Stage 1 – Public Advertisement should be placed in papers circulating locally and can also be circulated through CIF and/or other local authority contacts. All vendors are required to do is submit a site location map. All site locations are then assessed by an evaluation panel against the predetermined pass/fail criteria advertised. Only those locations deemed suitable by the evaluation panel move onto Stage 2. • Stage 2 requires a more detailed submission by the individual/company submitting the proposal. Following assessment of the Stage 2 submission, only those proposals deemed suitable by the evaluation panel, advance for further discussion and possible agreement for purchase. • Negotiations and Payment – negotiation on the phasing/handover dates of units is acceptable. Stage payments are not allowed a 10% deposit can be paid on contract signing. 	<p>Article 10 exemption was utilised.</p> <p>Public advertisement on the Council’s website, in the local paper and on etenders seeking expressions of interest.</p> <p>Expressions of interest were evaluated against the pass/fail criteria.</p> <p>Detailed submission requested for Alder Field project.</p> <p>The price was negotiated, and a Contract of Sale was drawn up for the purchase of the houses at Alder Field. It was agreed by both parties that special conditions would apply and as set out in the Contract of Sale the payment of the contract price would be made in stage payments upon phased delivery of the houses.</p>

<p>• Financing of Turnkey Developments – vendors of turnkey developments will often seek stage payments from the local authority. They must be avoided where the Article 10 exemption is being utilised. Where developers insist, they are unable to finance a turnkey development without stage payments, evidence of refusals of loan finance should be sought by the local authority.</p>	<p>The stage payments were agreed to ensure continued construction on-site and a phased delivery of houses. A Notice of Assignment was signed by Longford County Council for the financial institution regarding financial accommodation advanced to the vendor.</p>
<p>Departmental Funding Approval The Department's approval procedure for turnkeys is a single stage evaluation and approval. Submission for approval should be by way of a Capital Appraisal.</p>	<p>HCA3 form was submitted with the Capital Appraisal to the Department. The Capital Appraisal included all the required information and appendices.</p>
<p>Recoupment of Expenditure by the Department In addition to the amount payable by the local authority to the developer and expenses incurred on such items such as advertisement, legal and valuation reports (which must be vouched), the Department will pay to the local authority an additional project management fee of €2,000 per turnkey unit, subject to a cap of €40,000 on any one turnkey development.</p>	<p>Contract costs for the turnkey acquisition of the twenty-four housing units were recouped from the DHPLG on the phased delivery of houses as agreed in the Special Conditions set out in the Contract for Sale. HCA3 and HCA4 forms were completed for each grant claims. Project management fees of €40,000 and other associated costs including legal fees were also recouped from the Department.</p>
<p>Market Check</p>	<p>An independent valuation report was obtained from DNG Frank Regan for the sixteen houses and the additional eight houses at Alder Field and included in both Capital Appraisals in Appendix F.</p>
<p>Audit</p>	<p>The department funding approval was subject to the units purchased at a fixed price and the approval was "strictly on the basis that the purchase price was an all-inclusive fixed price, fully inclusive of all costs, charges, statutory fees and levies and the delivery of the units in walk in condition".</p> <p>Following receipt of the department funding approval, Longford County Council's housing section introduced a pilot programme for Alder Field to obtain a nearly zero energy rating on all the houses. This involved on-site negotiations with the developer over works to be carried out to achieve this and the consequential costs.</p>

<p>It was agreed that chimneys would be removed, solar panels would not be installed, heat pumps would replace oil burners, mechanical ventilation systems would be installed in the bungalows and moisture activated ventilation systems in the three bed two-storey houses. The additional cost agreed was €3,405 per house with a total cost of €81,720 for the twenty-four houses.</p> <p>As this additional expenditure represented great value for money to achieve a near zero energy rating, (Housing Circular 8/2021 states the Department will fund local authorities €13,000 for the energy retrofitting of a heat pump), Longford County Council funded the costs from ICR's as they were prevented in seeking additional funding from the Department due to the conditions set out under the funding approval.</p> <p>Longford County Council have recently been granted approval to purchase a further twenty-three units at this development. Included in the funding approval are costs to achieve nearly zero energy rating on the twenty-three houses.</p> <p>Longford County Council now intend to seek recoupment from the Department of the costs incurred of €81,720 to improve the energy rating of houses 1-24 Alder Field.</p>	<p>Value for Money was achieved.</p> <p>Registration is underway for Land Registry Folio 12917F to be transferred into the ownership of Longford County Council.</p> <p>The development has been included in the quarterly department returns.</p>
<p>Registration of Title</p>	
<p>Statistical Returns</p>	

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 expression of interest for the provision of Social and Affordable housing was advertised on Longford County Council's website, the local paper and etenders.

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 2019 was set at 98 – Build (76), Acquisition (7), Leasing (15) and the revised target for 2020 (due to the COVID-19 pandemic) was set at 61 – Build (45), Leasing (16).

Key Document 4: Housing Need Analysis

Longford Town is a location option on Longford County Council's housing need application form. Data extracted from iHouse the Housing database, showed there was a total of 583 applicants with Longford as their preferred option. The analysis of accommodation required by these applicants consisted of 198 two-bedroom units, 354 three-bedroom units and 17 four-bedroom unit.

Key Document 5: – Project Appraisal Scoring Summary

An appraisal of expressions of interest received was completed against the predetermined pass/fail criteria and the preferred proposal was selected based on the marks awarded. The scoring mechanism considered:

Site location, number of units proposed, housing need, land zoning, utility services available or available at a reasonable cost, timescale for delivery, value for money, planning permission, location within town/village, proximity to schools/shops/services, profile of land.

Key Document 6: Independent Valuation Report

An independent valuation report was obtained for the turnkey acquisition of sixteen houses at Alder Field, Farnagh Hill, Longford and for the additional eight houses. Valuation considerations on sales of similar properties in the area were unable to take place as there were none in the area at that time.

Key Document 7: Capital Appraisal Report

A Capital Appraisal report was prepared and submitted to the DHPLG outlining the rationale for choosing this turnkey project to provide twenty-four social housing units at a fixed price of €3,302,659 & €1,719,288. This complies with the guidelines set out in Circular 31/2019.

Key Document 8: Letter of funding approval from DHPLG

Letters of approval were received from the DHPLG for the proposed project subject to compliance with building regulations, planning permission, procurement requirements and appraisal of alternative proposals received.

Key Document 9: Certificates of Compliance from Consulting Engineer

Prior to raising payments for the phased delivery of completed units, Longford County Council receives certificates of compliance from the consulting engineer certifying that completed units comply with relevant Planning and Building Control, Building Regulations etc.

Phase 3: The closing date of the phase 3 payment was 14 October 2020 and payment of €1,309,896 was made to E.C Gearty solicitors in the absence of the relevant certificate of compliance. On realising this error Longford County Council immediately contacted their solicitors. As this housing project is subject to a Contract for Sale, the solicitors in any event, would not release funds until they were in receipt of the certificate of compliance and any other relevant certification. The consulting engineer submitted the certificate of compliance on 27 October 2020 and funds were released. **Phase 5:** The closing date of the phase 5 payment was 3 March 2021 for payment of €1,746,528 and the certificate of compliance was submitted by the consulting engineer on 27 February 2021. Procurement delayed processing of the payment due to a potential conflict of interest, the consulting engineer and developer are the one person, although operating by way of two separate companies. A new certificate of compliance was received from an alternate consulting engineer dated 4 April 2021 and will be employed in this regard on the new development of twenty-three houses at Alder Field. It is the policy of Longford County Council to apply best practice in all its business.

Key Document 10: HCA3 and HCA4 forms

- **HCA3 form** – is completed in compliance with Circular Housing 15/2019, where an application is made for an exchequer capital grant (Form HCA4) in relation to the acquisition of a dwelling for use as a social housing unit. This was completed for each phase of funding.

- **HCA4 forms** – in compliance with Circular 15/2019 the HCA4 form was completed to draw down funding for the capital costs associated with the phased delivery of twenty-four housing units at Farnagh Hill, Longford based on vouched expenditure.

Key Document 11: Letters of Confirmation from the DHPLG regarding recoupment of monies

Recoupments were made from the DHPLG for each of the five phases of completed units being delivered and letters confirming payments to Longford County Council were received from the DHPLG.

Key Document 12: Registration of Title

Registration is underway for Land Registry Folio 12917F to be transferred into the ownership of Longford County Council. Houses numbered 1-16 Alder Field are registered in the ownership of Longford County Council with the Property Registry Authority and registration of houses 17-24 are underway.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the turnkey development of twenty-four 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
Project Appraisal Scoring Summary	To ensure that all expressions of interest received have been objectively assessed based upon the predetermined appraisal 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.	On file
Capital Appraisal Report	Capital Appraisal report completed in compliance with Circular 31/2019 Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects.	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 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 payments were made to E.C. Gearty, the Council's solicitor. To confirm recoupment monies were received by the Council. At the time of review there is a balance outstanding on the account for legal fees as an invoice has not yet issued. To check the rental income charged for each of the housing units at Alder Field, Farnagh Hill, Longford. 	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 twenty-four housing units. All financial records are available on Agresso, the financial management system including payments made to the Council's solicitor, receipts from the DHPLG and weekly rent charge for the housing tenants. Meetings were held with the Senior Executive Engineer, 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 the 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 development of twenty-four 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 twenty-four units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme. A target of forty-five builds was set for the Council for 2020 with a total build output of 45, this included sixteen of the units in the Alder Field development. Compliance was outlined under Key Document 1: Circular 31/2019 above. The project was selected following a project appraisal of expressions of interest received and the preferred proposal was selected based on the scoring mechanism.

The introduction of the pilot programme to bring the houses to near zero energy rating demonstrated maximum efficiency and effectiveness in achieving value for money.

Best practice was applied by the Control and Compliance unit when the potential conflict of interest arose with the issuing of Certificates of Compliance.

Satisfaction with the delivery of the development has led to Longford County Council seeking approval for a further twenty-three units in the Alder Field site and securing funding from the DHPLG for €5,543,555. All these housing units will also have a near zero building energy rating making this one of the midland's leading residential developments in energy efficiency.

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?

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 the 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 development of twenty-four 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 twenty-four 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 in a cost-effective manner, to contribute to the targets set out and to reduce the number of approved applicants on the Council's housing list.

The Council complied with Circular 31/2019 - Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects and there was a clear audit trail on file.

The project was 71 weeks in duration. Despite the disruptions to the construction sector due to the COVID-19 pandemic, the houses were delivered in the agreed phases and were available for immediate occupancy. Twenty-four families (thirty-six adults and thirty children) were appointed tenants on a gradual basis, resulting in an additional €1,785 rental income per week for the Council. Twenty-four families were removed from the Council's housing list and they now live in homes that are energy efficient, with improved air quality and emit up to 70% less carbon dioxide.

Overall Assurance Level

	Satisfactory Assurance - Overall there is a satisfactory system of governance, risk management and control. Residual risk identified should not significantly impact on the achievement of objectives.
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Appendix D – In Depth Check – Revenue Expenditure D06 Community and Enterprise Function 2020

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	Community and Enterprise Function 2020
Detail	Revenue Expenditure Code D06 Community and Enterprise Expenditure incurred relates to Community Development
Responsible Body	Economic & Community Development, Heritage, Libraries, Arts and Cultural Services, Recreational Services, Human Resources and Corporate Services Directorate, Longford County Council
Current Status	Revenue Expenditure being Incurred
Start Date	January 2020
End Date	December 2020
Overall Cost	€1,383,135

Project Description

The Government's policy document on local government reform, **Putting People First – Action Programme for Effective Local Government**, and the Local Government Reform Act 2014, established local authorities as leaders of economic, social and community development in their areas.

Longford County Council established a **Local Community Development Committees (LCDC)** in 2014 with a broad membership of nineteen representatives from the public and private sector and provided a six-year **Local Economic and Community Plan (LECP)**, to bring about a more strategic joined-up approach to local development and community development in the County. The LCDC has oversight and management responsibility for key national development programmes. The Chief Officer of the LCDC is the Senior Executive Officer in Community and Enterprise.

The **Community Development section** was enhanced in Longford County Council to support the LCDC and to prepare and implement the community element of the LECP. The section also facilitates the development of integrated strategies and programmes that enhance social and cultural experiences in County Longford. The **Department of Rural and Community Development (DRCD)** provides an agreed funding contribution towards the additional staff recruited to support the Community function.

A new framework for public engagement and participation, known as the **Public Participation Network (PPN)** was developed in each local authority area, and in 2016 Longford County Council recruited a PPN Resource Officer to provide support to the work of the Secretariat to develop the PPN in County Longford. The PPN is the main link through which Longford County Council and other decision-making bodies connect with the community, voluntary, social inclusion and environmental sectors. The main aim of the PPN is to allow the diversity of voices and interests to be facilitated and involved in the decision-making process. The PPN achieve this by enabling the election of community representatives to all Longford County Council committees and other policy-making boards and agencies. The PPN encourages and supports members to participate in public consultation and identifies issues of collective concern and works towards influencing policy to tackle these issues. As the number of organisations affiliated to the PPN in County Longford grew from 158 (2016) to 453 (2020), a PPN Support Worker was recruited in 2019 to provide clerical support to the Resource Officer. The DRCD provide funding of €75,700 in 2020 towards both of these posts. A Memorandum of Understanding is in place between Longford County Council and the PPN encompassing roles, responsibilities and an annual contribution of €35,000 by the Council.

The DRCD has statutory responsibility for the local and community development governance structures introduced under the local government reform process, supporting the operation of the LCDC and the development and implementation of the LECP on an on-going basis.

Community Resilience – With the arrival of the COVID-19 pandemic in early 2020, the local emergency response was led by Local Authorities who brought together all of the state agencies as well as local community groups, charities and volunteers to ensure all of our citizens get the help they needed at this exceptional time. Local Authorities remained an essential service with the focus on community resilience a key priority. The establishment of the Covid-19 Community Response Forum saw the Local Authority sector in conjunction with other agencies lead the coordination of COVID-19 community supports and resilience. Staff from the Community section operated the Community Call helpdesk seven days a week. Longford County Council

worked with key stakeholders to identify vulnerable groups and individuals in the County to ensure delivery of targeted social care supports and assistance to those that needed it. Issues arising were identified through the PPN, Community Forum, Community Call and community groups. Assistance was provided to those in isolation or cocooning. Information on services and voluntary groups across the County was collected and mapped to help direct requests for assistance and identify gaps in service. The **Keep Well Campaign** was also delivered by the Council in conjunction with local partners. This programme of "citizen empowerment" provided wellbeing activities and initiatives including activities supporting healthy living, physical activity, community food, creativity, managing chronic diseases and positive ageing, including for those living in long-term residential care.

National Development Programmes:

- The **CLÁR Scheme** is funded by the DRCD and is a targeted capital investment programme for rural areas which have experienced significant levels of depopulation. The programme was originally launched in October 2001 but was closed for applications in 2010. The scheme was re-opened by Minister Michael Ring in 2016 to support the development of remote rural areas through small-scale capital projects involving collaboration between Local Authorities and communities. In 2020 the DRCD advised of CLÁR funding approvals totalling €265,668 for County Longford for eight individual projects with Longford County Council funding a maximum of 5% towards these projects. In 2020, Longford County Council paid grants totalling €130,000 to seven community groups from the 2019 CLÁR funding approvals.
- **Community Enhancement Programme (CEP)** is funded by the DRCD and provides capital funding to enhance community facilities for individuals and communities that are impacted by disadvantage as identified in the LECP. Any not-for-profit community or voluntary group can apply. This annual programme introduced in 2018 can fund or partially fund larger scale projects to address disadvantage. Some funding is ring-fenced to provide small grants of €1,000 or less, this is aimed at assisting small grassroots community projects to get off the ground. Typical enhancements under the CEP include minor renovations of community centres, minor improvements to buildings, development of community amenities, improvements to town parks, common areas and energy-saving projects, purchase of equipment for community usage and IT and CCTV equipment. In 2020 the DRCD approved 101 grants to Community groups in County Longford totalling €164,408 comprising grants to Community Groups and grants for enhancements to Community centres/facilities. Forty-five grants were drawn down in 2020 totalling €60,000.
- **Rural Development Programme (LEADER) 2014 – 2020** LEADER is a community led approach to local development delivering EU funding into rural businesses and communities through Ireland's Rural Development Programme 2014-2020. It promotes social inclusion, poverty reduction and the economic development of rural areas. The LEADER Programme is based on a bottom up approach to rural development whereby rural communities and people identify their own needs and propose solutions. There are 3 partners delivering the LEADER Programme in Longford: The LCDC is the Local Action Group (LAG) with ultimate responsibility for overseeing the delivery of the LEADER programme in the County. Longford Community Resources Clg (LCRL) are the implementing partner for the programme with responsibility for implementing actions in the county on behalf of the LAG and will be the point of contact for any project enquiries and applications. Longford County Council are the

financial partner of the LEADER programme. A **Local Development Strategy 2014-2020** was developed for County Longford with the vision of improving the quality of economic and social activity in County Longford. In order to achieve this vision, the DRCD have provided funding of €7,597,623 for the life of the programme. 25% of the total budget is expended on administration costs for the implementing partner. The programme places major emphasis on the implementation of innovative approaches to rural development at local level, which must be linked to the Local Development Strategy created for County Longford.

LEADER funding is not charged to Revenue Expenditure D06 however the salaries of the Administrative staff managing the programme are.

- **Social Inclusion Community Activation Programme (SICAP)** is funded by the DRCD. SICAP aims to tackle poverty, social exclusion and long-term unemployment through partnerships between disadvantaged individuals, community organisations and public sector agencies. SICAP supports unemployed people, those living in deprived areas, people with disabilities, single parent families, people on low income, members of the Traveller and Roma community and other disadvantaged groups. SICAP assists individuals and groups. The current SICAP programme 2018-2022 is implemented locally by LCRL following submission to a request to tender by the LCDC. The 2020 budget was €511,559.
SICAP funding is not charged to Revenue Expenditure D06 however the salaries of the Administrative staff managing the programme are.
- **Comhairle na nÓg** are local youth councils which give children and young people the opportunity to be involved in the development of local services and policies. The programme is funded by the Department of Children, Equality, Disability, Integration and Youth and Pobal. Longford County Council administer an annual grant of €20,000 to Foroige who support the Comhairle na nÓg locally. The Longford Comhairle organise an AGM at which Comhairle members are elected from the nine post primary schools and youth groups throughout the county. The Comhairle devise a work plan for the year and identify key actions/issues members would like to address. They participate in team building exercises and undertake a variety of projects throughout the year and they prepare and attend the Dail na nÓg (the National Youth Parliament). In 2020 Longford County Council secured funding of €2,542 under the Capital Grant for ICT Hardware Scheme rolled out by the Department for the purchase of five tablets, 2 laptops and a printer. This scheme supported the on-going delivery of Comhairle na nÓg throughout the COVID 19 pandemic by providing funding for ICT Hardware to support the development and implementation of a blended and in person approach, in keeping with government guidelines in place at the time. The computer hardware enabled young people throughout County Longford to engage and participate in Longford Comhairle na nÓg, ensuring their voices were heard in matters that affected them.
- **Healthy Ireland** is a government led initiative aimed at improving the health and wellbeing of everyone living in Ireland. Healthy Ireland, through the Longford Local Community Development Fund and Longford County Council has provided funding to support local organisations in delivering actions which will improve health and wellbeing in line with Healthy Ireland, A Framework for Improved Health and Wellbeing 2013 – 2025. The Longford Healthy County Plan 2018 – 2022 has been developed by the Local Community Development Committee and the Healthy Longford Steering Group. It reflects core concerns

about current health and wellbeing in our County. The plan supports the implementation of Healthy Ireland, the national health and wellbeing framework, at a local level, to improve the health and wellbeing of all in County Longford. The vision of the Plan is to create a county where everyone can enjoy physical and mental health, where wellbeing is valued and supported at every level of society.

- The **COVID 19 Emergency Fund** was opened by Longford County Council in 2020 to support community and voluntary groups involved in the delivery of COVID-19 community response efforts within the County. The funding was made available to groups that participated in the Government's Community Call initiative which was led by Longford County Council in response to the COVID-19 pandemic. Funding of €58,154 was made available to Longford County Council by the DRCD and 35 grants were paid to Community groups totalling €54,506.
- The **Community Resilience Fund** was opened by Longford County Council in 2020 in response to the impact COVID-19 continued to have on communities across the County and was directed at voluntary groups and organisations adapting their services and supports to improve life for those living in their area. The fund targets groups and organisations that are helping their communities to recover from the effects of COVID-19 and is part of the Council's measures to support the national Keep Well Campaign. Funding of €60,503 was provided by the DRCD.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the Public Lighting Programme 2019. 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 co-ordinate, plan and oversee local and community development funding. • To bring a more joined-up approach to the running of local and community development programmes and interventions. • To pursue an integrated approach to local community-based services across providers and delivery structures. • To promote meaningful citizen and community engagement in the planning and evaluation of development programmes. • To pursue a more cost-efficient administration of local and community development programmes and delivery structures. • To ensure better value for money in the management and delivery of programmes. • To pursue opportunities for additional funding for the County, whether exchequer, EU or other sources. 	<ul style="list-style-type: none"> • Revenue funding of €1,383,135. • DRCD funding for programmes. • DRCD funding for staff resources. • Staff resources. 	<ul style="list-style-type: none"> • Support to the Local Community Development Company. • Direct management of national programmes for the Department of Rural and Community Development. • Processing payments and recouping expenditure from the DRCD. • Support to community groups completing funding applications • Purchase Property Marker • Local Economic and Community Plan 2016 – 2022 prepared and adopted. • Longford Local Development Strategy 2014 – 2020 developed. • Longford Intercultural Strategic Plan 2018 – 2022 prepared and adopted. • Longford Healthy County Plan 2018 – 2022. • Longford Age Friendly Strategy 2015 – 2020 developed and adopted. • LCDC Equality and Human Rights Statement. 	<ul style="list-style-type: none"> • The Rural Development Programme has provided funding of €5,703,536 for 119 projects plus €14,437 for two Cooperation projects over the lifetime of the programme. • Payment of €130k in CLAR grants to seven groups. • Payment of €60k in CEP grants to forty-five groups. • Payment of €54,506 in COVID-19 grants to thirty-five groups. • Community Resilience funding of €60,503 to support the national Keep Well Campaign. • Property Marking Scheme. 	<ul style="list-style-type: none"> • Local communities are revitalised through projects funded under the LEADER element of the Rural Development Programme. • There is a stronger governance of local community development spend and improved collaboration across a range of organisations and service delivery areas. • Promotes equality and facilitates greater social inclusion for all communities in the County. • Value for money is achieved in the management and delivery of programmes through the coordinated approach with the local development company. • Greater community involvement in policy development and decision-making processes. • Improved community amenities and facilities, health and wellbeing for the citizens of County Longford. • Enhanced the capacity of local communities to improve their quality of life.

Description of Programme Logic Model

Objectives:

The objectives of the Community section are to co-ordinate plan and oversee local and community development funding, to bring a more joined-up approach to the running of local and community development programmes and interventions and to do this in a cost-efficient way. The community section promotes meaningful engagement with the citizen and community.

Inputs:

Financial Input:

The elected members approved an allocation of €1,383,135 for the Community and Enterprise function at the Statutory Budget Meeting on 23 November 2020.

The DRCD provide funding to Longford County Council for national programmes under their remit.

The DRCD also provide part-funding for six staff resources and in 2020 contributed €75,700 for the administration of the PPN, €38,902 for Leader and €73,091 for Community Development.

Human Input:

Longford County Council staff members are assigned various responsibilities under the Community Development programme. Apportioned salary costs for eleven staff members, totalling €385,032 was charged in 2020.

Systems Input:

- All payments and recoupments are processed in Agresso, the Financial Management System.
- Salesforce is the database used to record the PPN data.
- The Integrated Reporting and Information System IRIS is used to record SICAP programme data.
- The Hub is used to record LEADER data.

Activities:

1. Provide support to the Local Community Development Company.
2. Community staff manage and administer the national programmes outlined previously on behalf of the DRCD including provision of meeting supports, facilitation of workshops/roadshows.
3. Process payments and recoup expenditure from the DRCD.

4. Purchased a Property Marker in 2019 and provided training to community groups and the Gardai in how to use the marker.
5. Assist community groups to complete funding application forms.
6. Assisted in the development of plans and strategies including the Local Economic & Community Plan 2016-2022, Local Development Strategy 2014-2020, Intercultural Strategic Plan 2018-2022, Longford Healthy County Plan 2018-2022, Longford Age Friendly Strategy 2015-2020, LCDC Equality and Human Rights Statement.

Outputs:

1. The new process of alignment between local government and local development has enhanced the implementation of the Rural Development Programme and provided funding of €5,703,536 for 119 projects plus €14,437 for two Cooperation projects over the lifetime of the programme.
2. A Property Marking Scheme is in place. Training is provided in how to use the Marker and it is available for community groups and citizens to use.
3. Community staff have arranged the payment of grants to community groups approved for funding.

Outcomes:

1. There is a stronger governance of local community development spend and improved collaboration across a range of organisations and service delivery areas.
2. There is greater promotion of equality and this facilitates greater social inclusion for all communities in the County.
3. Value for money is achieved in the management and delivery of programmes through the coordinated approach with the local development company.
4. Local communities are revitalised through projects funded under the Rural Development Programme .
5. The implementation of plans and strategies for the county has led to improved community amenities and facilities, health and well-being for the citizens of Longford.
6. The national programmes managed by the Community development section have enhanced the capacity of local communities to improve their quality of life.
7. There is greater community involvement in policy development and decision-making processes.

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

The following section tracks the Community and Enterprise Function 2020 from inception to conclusion in terms of major project/programme milestones

1996	<ul style="list-style-type: none"> • Better Local Government, A Programme for Change.
2001	<ul style="list-style-type: none"> • Local Government Act 2001. • Establishment of Community and Enterprise offices overseen by the new Management post of Director of Community and Enterprise Development.
2012	<ul style="list-style-type: none"> • Putting People First – Action Programme for Effective Local Government.
2014	<ul style="list-style-type: none"> • Local Government Reform Act 2014. • Establishment of LCDC. • Local Development Strategy 2014 – 2020. • LCDC Equality and human Rights Statement.
2015	<ul style="list-style-type: none"> • Introduction of SICAP Programme 2015 – 2017. • Longford Age Friendly Strategy 2015 – 2022.
2016	<ul style="list-style-type: none"> • Recruitment of PPN Resource Worker to provide support to the work of the Secretariat to develop the PPN in County Longford. • LECF 2016 – 2022.
2018	<ul style="list-style-type: none"> • Roll-out of SICAP Programme 2018 – 2022. • Longford Intercultural Strategic Plan 2018 – 2022. • Longford Healthy County Plan 2018 – 2022.
2019	<ul style="list-style-type: none"> • Launch of Sustainable, Inclusive and Empowered Communities: 5-year strategy to Support the Community and Voluntary Sector 2019 – 2022. • Property Marking Scheme.
2020	<ul style="list-style-type: none"> • Participate in the local emergency response to the COVID-19 Pandemic.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Community and Enterprise Function 2020.

Project/Programme Key Documents	
Title	Details
Local Development Strategy 2014-2020	The Strategy was prepared and adopted in 2014 support the delivery of the Rural Development programme 2014-2020.
Local Economic and Community Plan 2016-2022	The purpose of the Local Economic and Community Plan is to set out for a six-year period, the objectives and actions needed to promote and support both the economic and community development of the local authority area, both by itself, and in partnership with other economic and community development stakeholders.
Annual Service Plan	The Annual Service Plan details key objectives and actions to be achieved in the year.
DRCD correspondence	Correspondence from the DRCD regarding funding
Financial Management System – Agresso financial reports	General ledger reports detailing income and expenditure for the Community and Enterprise function.

Key Document 1: Local Development Strategy 2014-2020

The Local Development Strategy 2014-2020 was developed to support the delivery of the Rural Development Programme 2014-2020. An advisory group was established to assist the LCDC in the preparation, drafting, and adoption of the strategy. The strategy was formulated from an analysis of socio-economic data, a county wide consultation process, and a review of current service provision in the county. All 54 Electoral Districts of Longford were included in the LAG area. In order to achieve the vision of the Local Development Strategy, the DRCD made funding of €7,597,623 available for implementation of the strategy. Key local objectives, strategic actions, anticipated outputs and targets are outlined in the Local Development Strategy. A LEADER policy group, an Evaluation Committee and a LEADER monitoring committee were also established to support the delivery of the Rural Development programme 2014-2020.

Key Document 2: Local Economic and Community Plan 2016-2022

The Local Economic and Community Plan 2016-2022 is an action plan that contains two integrated elements – a local economic element and a community development element. An advisory steering committee was established to assist in the preparation, drafting, adoption and monitoring of the LECP and in order to ensure that the preparation of both elements of the plan were coordinated.

A high-level review of local, regional and national plans and strategies was completed and included in the LECP. A county profile was completed encompassing geographic, socio-economic, demographic, age distribution and household formation, nationality and language, ethnic distribution, education, employment, unemployment, enterprise, broadband and internet, agriculture, tourism, health, crime, housing, poverty and affluence.

A vision statement and six high level goals represent the broad outcomes to be achieved by the LECP with the overarching purpose of promoting wellbeing and quality of life. Cross cutting themes and an integrated strategy was included as well as separate economic and community plans. In order to implement this large plan and in compliance with the Local Government Reform Act 2014, an Annual LECP Implementation Strategy is prepared with timeframes included for the implementation of detailed actions and this forms the workplan for the year.

Key Document 3: Annual Service Plan

The Annual Service Plan details key objectives and actions to be achieved in the year.

Key Document 4: DRCD correspondence regarding funding

Various correspondence from the DRCD regarding funding of national programmes and staff resources.

Key Document 5: Agresso financial reports

General ledger reports detailing income and expenditure for the Community and Enterprise function were reviewed. The review confirmed grant payments to community groups, funding received

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Community and Enterprise Function 2020. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Financial reports for income and expenditure analysis on community and enterprise.	To monitor expenditure to budget. To review spend. To confirm grant funding and recoupments received.	Available on Agresso.
DRCD correspondence regarding funding	To confirm grant funding amounts and recoupments to be received.	Available on file and soft copy.

Data Availability and Proposed Next Steps

The data listed above is available from Agresso, the Financial Management System. The financial information is used to monitor expenditure versus budget allocation, to review grant payments, to confirm approved funding is received and recoupments are made.

Correspondence from the DRCD is available on file in the Community section and on soft copy.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Community and Enterprise Function 2020 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)

The delivery of the Community and Enterprise function complies with the standards set out in the Public Spending Code. Value for money is achieved in the management and delivery of programmes through the coordinated approach with the local development company.

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

Data and information are readily available from Agresso and the Community section.

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

Due consideration should be given to establishing an IT system to manage grants, funded by the Department of Rural and Community Development. This would ensure a fairer distribution of monies to community groups.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Community and Enterprise Function 2020.

Summary of In-Depth Check

From the analysis and examination of Community and Enterprise, it is the opinion of Internal Audit that operations are carried out in substantial compliance with the Public Spending Code.

Overall Assurance Level

	Substantial Assurance – There is a strong system of governance, risk management and control which should ensure that objectives are fully achieved.
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