



**Public Spending Code
Quality Assurance Report for 2021
Longford County Council**

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

May 2022

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:

30 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
		Capital Grant Schemes 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 81 Projects under the three stages and comprises a total value of €172.25M. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

Project Numbers	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being considered	2			9	1		12
Expenditure Being Incurred	30	2		24	3		59
Expenditure recently ended				10			10
Totals	32	2		43	4		81

Project Total Values	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
	€M	€M	€M	€M	€M	€M	€M
Expenditure Being considered	2.52			11.08	13.92		27.52
Expenditure Being Incurred	42.52	13.38		50.47	19.88		126.25
Expenditure recently ended				18.48			18.48
Totals	45.04	13.38		80.03	33.80		172.25

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

For 2021 Longford County Council have reported no projects in this category.

The Quality Assurance Report for 2021 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 23 Houses Alder Field, Longford (*see Appendix C*) and the Revenue Expenditure F02 Operation of Library and Archival Service (*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 23 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-three units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme and the one-bed bungalow under the Housing for All Plan 2022. 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.

It was forward thinking of the Housing department to have the additional dwelling designed with a dual-purpose use so that it can be a two-bedroom extension to the existing semi-detached dwelling or a stand-alone one bed bungalow offering greater flexibility to the housing department in meeting the needs of future housing applicants.

The project will be 79 weeks in duration when the final unit, the one-bed bungalow is completed in July 2022. The houses were delivered in the agreed phases and available for immediate occupancy. Nineteen families (twenty-eight adults and twenty-six children) were appointed tenants on a gradual basis and four more families are currently being appointed (6 adults and two children). This will result in an additional €1,862 rental income per week for the Council. Twenty-three families are now taken off the Council's housing list and they now live in homes that are energy efficient with an near zero (A2) BER, that are cheaper to heat and emit up to 70% less carbon dioxide. The Council are also meeting Greener County strategic objectives in the Corporate Plan, by reducing environmental impacts and increasing the county's resilience to the impacts of climate change by implementing this programme of energy efficiency.

Summary of the Operation of Library and Archival Service Revenue Expenditure F02 Programme 2021 In-Depth Check

From the analysis and examination of the Library and Archival service, it is the opinion of Internal Audit that operations are carried out in satisfactory 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 – 2021

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 2022					Dec-22	€600,000	20% LA contribution
Essential Repair Grants 2022					Dec-22	€1,150,000	
4 Houses Clough Dillons, Kenagh N14/2/161					2023	€1,063,835	Stage 1 Approval
2 Houses Caislean Breac, Newtownforbes					2023	€ 571,200	Stage 1 Approval
Energy Efficiency Retrofit Programme 2021					2023	€1,700,000	10 YEAR PROGRAMME ANNUAL ALLOCATIONS
Road Transportation and Safety							
Pavement Maintenance & Safety Works						€504,000	
Active Travel						€2,400,000	
B02 NS Road - Maintenance & Improvement		€1,796,837					
B04 Local Road - Maintenance & Improvement		€ 727,789					
Development Management							
Camlin Quarter Regeneration Project					Dec-24	€13,921,555	
RRDF 2021 – Granard Destination Town					Jun-24	€1,394,250	
Environmental Services							
Ballymahon Fire Station						€1,700,000	
Totals		€2,524,626	€	€		€25,004,540	

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		€3,210,656						
A02 Housing Assessment, Allocation and Transfer		€767,647						
A03 Housing Rent and Tenant Purchase Administration		€887,480						
A06 Support to Housing Capital and Affordable Programme		€918,698						
A07 RAS and SHL Programme		€2,530,531						
A08 Housing Loans		€520,592						
Capital Repairs				€571,683	2021	€571,683	€571,683	
Voids Programme				€828,043	2021	€828,043	€828,043	
Midland Energy Retrofit Programme				€1,471,082	2021	€1,595,812	€3,300,000	PROJECT COMMENCED IN 2020 AND EXPECT AN ALLOCATION OVER A NO OF YEARS
22 Houses Smithfield, Legan				€250,039	Oct-21	€6,598,275	€6,664,564	Final account due
3 Houses Cranlymore Abbeylara				€0	2023	€101,504	€630,000	JAPANESE KNOTWEED DELAYING DEVELOPMENT
14 Houses St Rita's Park Road, Longford N14/2/142				€1,906	2023	€165,420	€2,265,938	
22 Houses Radharc na Muilleann, Lanesboro N14/2/162				€0	2023	€139,573	€4,185,779	
24 Congress Terrace				€8,979	2023	€109,127	€517,889	
13 Houses Drynan, Ballymahon N14/2/163				€14,057	2023	€181,080	€2,777,384	
21 Houses Campbells Lane N14/2/155				€4,590,711	2022	€4,590,711	€4,704,883	
14 Houses O'Hara's site, Richmond Street, Longford N14/2/156				€1,782,046	2022	€1,782,046	€3,598,000	

	€5,557,058	Dec-21	€5,557,058	€5,654,426	Final account due
23 Houses Alder Field, Farnagh N14/2/157					
1 single unit Alder Field, Farnagh	€0	Jul-22	€0	€229,280	
4 Houses 22-25 Woodland Path, Kenagh	€265,725	2022	€265,725	€1,019,065	
8 Houses St. Patrick's Court, Ballinamuck	€200,000	2023	€200,000	€1,830,486	
6 Houses, Choc na Greine, Granard N14/2/165	€124,588	2023	€124,588	€1,397,370	
Road Transportation and Safety					
B01 NP Road Maintenance & Improvement	€2,447,351				
B02 NS Road - Maintenance & Improvement	€2,819,508				
B03 Regional Road - Maintenance & Improvement	€2,708,133				
B04 Local Road - Maintenance & Improvement	€8,306,073				
B05 - Public Lighting	€713,826				
B07 - Road Safety Engineering Improvement	€506,034				
B09 - Maintenance & Management of Car Parking	€780,087				
N4 Newtownforbes		May-22	€1,199,506	€1,376,721	Resurfacing of 600m section of N4 at Newtownforbes Village. Scheme includes reconstruction of extensive sections of footpaths, drainage, undergrounding of overhead services, public lighting upgrades.
N63 Majors Well Road		Sept-22	€1,015,984	€2,172,100	Reconstruction of a 540m section of the N63 in Longford Town. Work includes reconstruction and realignment of the road pavement, reconstruction of footpaths, construction of new cycle tracks, undergrounding of existing overhead services, upgrading of public lighting, reconstruction of drainage network
Water Services					
C01 Operation and maintenance of Water Supply	€2,261,550				
C02 Operation and maintenance of Waste Water Treatment	€1,050,666				
C06 Support to Water Capital Programme	€532,034				

Development Management										
D01 Forward Planning								€573,543		
D02 Development Management								€904,432		
D06 Community & Enterprise Function								€1,089,000		
D09 Economic Development & Promotion								€3,207,531		
D12 Agency & Recoupable Services								€3,672,465		
Creative & innovative Centre LIADH Longford Town							€117,128		€646,028	€3,500,000
RRDF 2018 Edgeworthstown Public Realm							€625,859		€1,481,662	€3,135,495
RRDF 2018 Granard Motte Heritage Project							€33,040		€639,380	€4,457,500
URDF 2018 Longford Connected							€140,493		€905,057	€3,987,140
RRDF 2019 Abbeyshrule Project							€62,610		€82,591	€696,354
RRDF 2020 Lanesborough Enhancement							€98,400		€98,400	€603,507
RRDF 2020 Pobal le Chelle, Ballymahon							€493,723		€501,292	€7,330,583
DTAS Mid Shannon Wilderness Park Greenway							€847,911		€847,911	€1,460,000
Royal Canal Greenway Refurbishment							€223,290		€325,189	€533,082

The Royal Canal Spur Gateway Project	Rear of Market Square		€52,451	Mar-23	€70,905	€923,265
Environmental Services						
E05 Litter Management		€706,826				
E06 Street Cleaning		€675,460				
E07 Waste Regulations, Monitoring and Enforcement		€514,960				
E11 Operation of Fire Service		€2,279,230				
Recreation and Amenity						
F02 Operation of Library & Archival Service		€2,283,362				
F03 Outdoor Leisure Areas Operations		€505,374				
F04 Community Sport and Recreational Programme		€603,082				
F05 Operation of Arts Programme		€854,968				
Miscellaneous Services						
H03 Administration of Rates		€5,076,816				
H09 Local Representation / Civic Leadership		€1,259,367				
H11 Agency and Recoupable		€734,085				
Totals		€ 55,901,367	€	€ 19,871,100	€30,624,550	€70,350,537

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 2021			€184,372	€977,794	Dec-21	€1,162,166	20% LA contribution		
5 Houses Charlotte's Row, Edgeworthstown N14/2/141				€154,965	Jan-21	€934,416			
6 Houses Rose Cottage Ballinalee N14/2/134				€854,657	Dec-21	€1,259,346			
1-16 Houses Alder Field, Farnagh N14/2/149				€1,892	Jan-21	€3,376,946			
17-24 Houses Alder Field, Farnagh N14/2/149				€1,754,934	Dec-21	€1,754,934			
5 Houses, Cartrons, Kenagh N14/2/154				€5,933	Jan-21	€1,080,976			
9 Houses Sli Corglass, Legga N14/2/150				€1,856,610	Dec-21	€1,856,610			
Road Transportation and Safety									
N63 Market Square South to (Flancare) Roundabout	Strengthening & resurfacing of the N63 from the Market Square in Longford Town to the Roundabout at the Flancare Industrial Estate. Scheme included reconstruction of footpaths, undergrounding of services, Public Lighting			€854,993	Mar-21	€1,970,577			
Development Management									
ORIS 2019 M2 (Corlea Part 2 Bog Walk)	Mid Shannon Wilderness Park	€61,583	€246,333	€307,917	Jun-21	€741,418			
Recreation and Amenity									
Edgeworthstown Library Project				€2,128,719	Nov-21	€4,476,138			
Totals		€61,583	€430,705	€8,898,414		€18,475,616			

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 post project reviews were completed for significant capital projects that were completed in 2021.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	There is room for improvement in relation to post project reviews.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Improvement actions have been implemented following post project reviews in the past.

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 2 3	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	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
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?	3	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?	3	Yes
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	Yes
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 the spending programme was defined as part of the Annual Budget
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Yes pre-budget appraisals were completed
3.4 Was an appropriate appraisal method used?	3	Yes
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?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
4.7 Did budgets have to be adjusted?	3	No
4.8 Were decisions on changes to budgets / time schedules made promptly?	N/A	
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.)	N/A	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

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 are agreed in advance
5.2 Are outputs well defined?	3	In the financial accounts
5.3 Are outputs quantified on a regular basis?	3	Monthly and 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?	2	The housing department completed post project reviews.
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	Not reported in PSC 2021
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not reported in PSC 2021
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not reported in PSC 2021
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not reported in PSC 2021
7.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not reported in PSC 2021
7.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	Not reported in PSC 2021
7.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not reported in PSC 2021

Notes:

(a) The scoring mechanism for the above checklists is as follows:

- o Scope for significant improvements = a score of 1
- o Compliant but with some improvement necessary = a score of 2
- o Broadly compliant = a score of 3

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Appendix C – In Depth Check – 23 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 three, two-bedroom detached bungalows, and twenty, three-bedroom semi-detached houses and one bedroom bungalow, at Alder Field, Farnagh Hill, Longford for €5,883,706
Responsible Body	Longford County Council
Current Status	Capital Expenditure Being Incurred
Start Date	7 January 2021
End Date	15 July 2022
Overall Cost	€5,883,706 (€5,654,426 + €229,280)

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 and the Housing for All Targets in 2022. The target set for Longford County Council for social housing builds, acquisitions and leasing in 2021 was 130 units and the build target for 2022 is 75 units.

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 twenty-three houses, numbered 25-47 at Alder Field, Farnagh Hill, was selected for an all-in purchase price of €5,543,555. This purchase price included works to build these homes to a near zero building energy rating BER). This makes the houses 70% more energy efficient, they have improved air quality and are cheaper to heat. Longford County Council have previously purchased twenty-four houses, numbered 1-24 at the same location from the same developer to the same specification.

The development 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 21 May 2021 to the amount of €5,543,555 plus associated costs.

The development consists of three, two-bedroom bungalows and twenty, three-bedroom semi-detached houses. Building commenced in January 2021 and the houses were purchased in phases as set out in the contract of sale.

The purchase of an additional single-story house to the side of No. 35 Alder Field was negotiated between both parties with a purchase price of €224,785. This dwelling is so designed that it can be a two-bedroom extension to the existing semi-detached dwelling or a stand-alone one bed Bungalow which will form part of the newly constructed estate. The developer secured planning permission for the house and DHPLG approval was sought for the purchase of the additional property in November 2021 and was granted on 27 January 2022 to the amount of €224,785 plus associated costs.

The project was funded as a Capital Housing project and was delivered under the Rebuilding Ireland Programme and Housing for All Plan.

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-three housing units and one-bed bungalow. 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. Support the transition to a low carbon economy and ensure that policies and practices lead towards low carbon pathways and put in place processes for carbon proofing major decisions, programmes and projects, moving over time to a near zero carbon investment strategy. 	<ul style="list-style-type: none"> Capital funding of €5,768,340 plus associated costs approved by the DHPLG to build houses with near zero (A2) BER. Circular 31/2019 Arrangements for the provision by Local Authorities of Social Housing through Turnkey projects. Letter from DHPLG outlining Social Housing Targets for 2021 under the Rebuilding Ireland programme and the Housing for All targets in 2022. Technical and administrative staff support. Corporate Plan 2019-2024. 	<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, the Financial Management System. Submit completed and certified forms to the Department for recoupment of project payments. Transfer ownership of the development to Longford County Council. 	<ul style="list-style-type: none"> Three new two-bedroom bungalows. Twenty new three-bedroom semi-detached houses. One new one-bedroom bungalow. All units are built to A2 BER. 	<ul style="list-style-type: none"> Twenty-three families (thirty-four adults and twenty-eight children) provided with social housing. Twenty-three families removed from the housing list. Additional income for Longford County Council from rent. Increased resilience to impacts of climate change. Delivery of a 50% improvement in energy efficiency by 2030. Progress towards a near zero carbon investment strategy.

Description of Programme Logic Model

Objectives: The main objectives of the project were 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 and to do this in a manner that helped us achieve our Greener County objectives in the Corporate Plan 2019-2024.

Inputs:

1. The primary input to the programme was the capital funding of €5,768,340 plus associated costs (legal, survey and valuation fees of €115,365) which was provided by the sanctioning authority, the DHPLG.
2. 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.
3. Letter from the DHPLG outlining the Social Housing Targets 2021 under the Rebuilding Ireland Programme and the 2022 targets under the Housing for All Plan
4. Administrative and technical support from the housing staff was also required throughout the project.
5. The Corporate Plan 2019-2024 Greener County strategic objectives.

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, liaison 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 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 ownership of the development to Longford County Council after all houses have been delivered.

Outputs:

1. Longford County Council acquired twenty-four houses between January 2021 and July 2022 with an A2 BER.

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

1. Provision of twenty-four social housing units for twenty-three families on the housing list in a relatively short time frame.
2. The housing list was reduced by twenty-three families (sixty-two persons).
3. Additional rental income of €1,862 per week (€96,824 per annum) is received by Longford County Council.
4. These homes are built to the same specification as the previous developments and have a A2 BER. This makes the houses 70% more energy efficient, they have improved air quality and are cheaper to heat.
5. Longford County Council is increasing the County's resilience to the impacts of climate change and achieving Greener County strategic objectives in our Corporate Plan.

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

The following section tracks the turnkey acquisition of twenty-three housing units and one-bed bungalow 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.
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.
December 2020	Letter Received from DHPLG setting out revised targets for 2021. Longford Council Councils targets for 2021-Build (105) Leasing (25) Total (130)
February 2021	Independent valuation received from DNG Frank Regan for €5,545,000.
February 2021	Capital appraisal on the proposed housing development at Alder Field is sent to the DHPLG along with PRO 1 form for the sum of €5,543,555.
May 2021	Approval received for the housing scheme for the sum of €5,543,555, plus associated costs of €110,871 subject to the conditions set out by the DHPLG.
July 2021	Contracts and Chief Executive Order No. H23569 are signed for the acquisition of twenty-three houses at Alder Field, Farnagh Hill for €5,543,555.
July 2021	Payment of €1,947,680, made to E.C. Gearty Solicitor for Phase 1 and 2 of the acquisition. Closing date of 14 July 2021.

July 2021	HCA3 & HCA4 forms for 28-35 Alder Field valued at €1,947,680 sent to DHPLG along with certificate of compliance.
September 2021	€1,947,680 funding received from the DHPLG.
September 2021	Payment of €973,840 made to E.C. Gearty Solicitor for Phase 3 of the acquisition. Closing date of 25 August 2021.
September 2021	HCA3 & HCA4 forms for 36-39 Alder Field valued at €973,840 sent to DHPLG along with certificate of compliance.
October 2021	€973,840 funding received from the DHPLG.
November 2021	Payment of €973,840 made to E.C. Gearty Solicitor for Phase 4 of the acquisition. Closing date of 12 October 2021.
November 2021	HCA3 & HCA4 forms for 40-43 Alder Field valued at €973,840 sent to DHPLG along with certificate of compliance.
November 2021	€973,840 funding received from the DHPLG.
November 2021	Payment of €973,840 made to E.C. Gearty Solicitor for Phase 5 of the acquisition. Closing date of 22 November 2021.
December 2021	HCA3 & HCA4 forms for 44-47 Alder Field valued at €973,840 sent to DHPLG along with certificate of compliance.
December 2021	€973,840 funding received from the DHPLG.
December 2021	Payment of €674,355 made to E.C. Gearty Solicitor for Phase 6 of the acquisition. Closing date of 2 December 2021.
December 2021	HCA3 & HCA4 forms for 25-27 Alder Field valued at €674,355 sent to DHPLG along with certificate of compliance.

February 2022	€674,355 funding received from the DHPLG.
March 2022	HCA3 form for professional fees from the purchase of 25-47 Alder Field valued at €27,125 sent to DHPLG €27,125 funding received from the DHPLG
September 2021	Additional 1 bedroom bungalow - 35A Alder Field, Farnagh Hill, Longford:
November 2021	Letter Received from DHPLG setting out revised targets for 2022. Longford Council Councils targets for 2022-Build (75) Independent Valuation received from DNG Frank Regan for €225,000.
November 2021	Capital appraisal on the proposed purchase of one additional one bed bungalow, sent to the DHPLG along with the PRO1 form for the sum of €224,785.
January 2022	Approval in principle received for the house purchase for the sum of €224,785, plus additional associated costs of €4,495. This brought the overall approved budgeted cost to €5,883,706.
March 2022	Contracts and Chief Executive Order No. H23569 are signed for the acquisition of a one bed bungalow, (No. 35A) at Alder Field, Farnagh Hill for €224,785.
July 2022	Expected closing date of the 15 July 2022.

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-three housing units and one-bed bungalow.

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 twenty-three houses at Alder Field, Farnagh Hill, Longford and the subsequent additional house at the same address.
7. Capital Appraisal forms and submission to DHPLG for turnkey scheme	Capital Appraisal forms prepared and submitted to the DHPLG outlining the rationale for choosing this turnkey project to provide twenty-three social housing units at a fixed price of €5,543,555 & one social housing unit at €224,785 respectively.

8. Letters of funding approval from DHPLG	Letters of approval received from the DHPLG for the proposed projects 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. Payment has not been made to the contractor for the one-bed bungalow as it is scheduled for completion in July 2022. The HCA4 form will be submitted following payment to the contractor.
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 twenty-three housing units at Alder Field, Farnagh Hill, Longford. Payment has not been made to the contractor for the one-bed bungalow as it is not completed, it is scheduled for completion in July 2022.
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.

<p>Guidelines of the Circular:</p>	<p>Longford County Council Complied with Circular 31/2019</p>
<p>Running a Turnkey Campaign – Advertisement, Selection Criteria, Assessment</p> <p>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>Article 10 exemption was utilised.</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. 	<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>

<ul style="list-style-type: none"> • 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. • 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>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>The stage payments were agreed to ensure continued construction on-site and a phased delivery of houses.</p>
<p>Departmental Funding Approval</p> <p>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.</p> <p>The Capital Appraisal included all the required information and appendices.</p>
<p>Recoupment of Expenditure by the Department</p> <p>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-three 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.</p> <p>HCA3 and HCA4 forms were completed for each grant claims.</p> <p>Pending completion of the one-bed bungalow and payment to the contractor by Longford County Council, these monies will then be recouped from the DHPLG in the usual process.</p> <p>Associated costs including legal fees were recouped from the Department. Project management fees were not allowed on this development of 23 houses numbered 25-47 Alder Field, Farnagh Hill as the €40,000 cap was reached when Longford County Council purchased houses numbered 1-24 Alder Field, Farnagh Hill.</p>

<p>Market Check</p>	<p>An independent valuation report was obtained from DNG Frank Regan for the twenty-three houses and the additional one-bed bungalow at Alder Field and these documents are 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>Registration of Title</p>	<p>Registration is underway for Land Registry Folio 12917F to be transferred into the ownership of Longford County Council.</p>
<p>Statistical Returns</p>	<p>The development has been included in the quarterly department 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 2021 were set at 130 – Build & Acquisition (105) and Leasing (25). The 23 housing units in Alder Field, Farnagh Hill were included in completed units for quarter 4, 2021.

The Build targets set for 2022 are (75) and the additional one-bed bungalow in Alder Field, Farnagh Hill will be accounted for in the 2022 completed units.

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 623 applicants with Longford as their preferred option. The analysis of accommodation required by these applicants consisted of 15 one-bedroom units 220 two-bedroom units, 357 three-bedroom units and 31 four-bedroom units.

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 twenty- three houses at Alder Field, Farnagh Hill, Longford and for the additional one-bed bungalow. 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

Capital Appraisal reports were prepared and submitted to the DHPLG outlining the rationale for choosing the turnkey project to provide twenty-three social housing units at a fixed price of €5,543,555 and the one-bed bungalow for €224,785. 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.

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-three housing units at Farnagh Hill, Longford based on vouched expenditure.
Payment has not been made to the contractor for the one-bed bungalow as it is scheduled for completion in July 2022. The HCA4 form will be submitted following payment to the contractor.

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

Recoupments were made from the DHPLG for each of the six 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. Registration of houses numbered 25-47 Alder Field are underway and the Solicitors have confirmed the dealing numbers from the PRA. The one-bedroom bungalow (No 35A) will be registered after closing is complete.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the turnkey development of the twenty-three housing units and the one-bed bungalow. 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 Reports	To ensure that acquisitions do not exceed the market value for the properties.	On file
Capital Appraisal Reports	Capital Appraisal reports 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 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. No. 35A is under construction and all costs will be recouped after completion date. • To check the rental income charged for each of the housing units at Alder Field, Farnagh Hill, Longford. 	On file/ Agresso

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-three 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 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-three housing units and one-bed bungalow 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- three units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme and one unit under the Housing for All Plan in 2022.

A target of one hundred and five builds was set for the Council for 2021 with a total build and acquisition output of 91, this included the twenty-three units in the Alder Field development.

A target of seventy-five builds was set for the Council for 2022 and the one-bed bungalow in the Alder Field development will be accounted for in the 2022 completed units.

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.

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?

The development of all houses in the Alder Field estate with a near zero building energy rating is an excellent example of green public procurement by Longford County Council and it positively impacts on achieving carbon neutrality by 2050 and meeting our Greener County strategic objectives in our Corporate Plan 2019-2024.

All homes serve the same function however those built with reduced environmental impacts, benefit the whole community and not just the tenant.

It is critical for the County that Longford County Council maintain this programme of energy efficiency when developing new housing and retrofitting existing stock where it is not cost prohibitive.

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-three housing units and the one-bed bungalow in Alder Field, Farnagh.

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- three units for social housing as part of the Social Housing Targets 2018-2021 under the Rebuilding Ireland programme and the one-bed bungalow under the Housing for All Plan 2022. 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.

It was forward thinking of the Housing department to have the additional dwelling designed with a dual-purpose use so that it can be a two-bedroom extension to the existing semi-detached dwelling or a stand-alone one bed bungalow offering greater flexibility to the housing department in meeting the needs of future housing applicants.

The project will be 79 weeks in duration when the final unit, the one-bed bungalow is completed in July 2022. The houses were delivered in the agreed phases and available for immediate occupancy. Nineteen families (twenty-eight adults and twenty-six children) were appointed tenants on a gradual basis and four more families are currently being appointed (6 adults and two children). This will result in an additional €1,862 rental income per week for the Council. Twenty-three families are now taken off the Council's housing list and they now live in homes that are energy efficient with an near zero (A2) BER, that are cheaper to heat and emit up to 70% less carbon dioxide. The Council are also meeting Greener County strategic objectives in the Corporate Plan by reducing environmental impacts and increasing the county's resilience to the impacts of climate change by implementing this programme of energy efficiency.

Overall Assurance Level

	Satisfactory Assurance - Overall there is a satisfactory system of governance, risk management and control.
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Appendix D – In Depth Check – Revenue Expenditure F02 Operation of Library and Archival Service 2021

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Operation of Library and Archival Service 2021
Detail	Revenue Expenditure Code F02 Operation of Library and Archival Service Expenditure incurred relates to Operation of Library and Archival Service
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 2021
End Date	December 2021
Overall Cost	€2,283,362

Project Description

Each local authority is responsible for managing and delivering the public library service in its administrative area. The Public Libraries Act 1855 provided the foundation for the development of public libraries in Ireland, empowering local authorities to levy rates for the provision of public library services.

In 1947, An Chomhairle Leabharlanna (The Library Council) was established under the Public Libraries Act – its functions included assisting and supporting local authorities and advising the responsible Minister on the strategic development of the public library service. These functions were transferred to Libraries Development, Local Government Management Agency (LGMA) in 2012.

The Public Library Grants Scheme was introduced by the Minister for Local Government in 1961 and provided an exchequer subsidy on loans raised by local authorities to fund new libraries. In 1988, a new Public Library Buildings Capital Programme was launched, providing up to 75% grant aid to the cost of developing new libraries. The programme invested significantly in new libraries however it was clear that a national investment programme needed to be underpinned by a planned strategic approach and this has led to the development of a number of public library strategies:

1. **Branching Out: A New Public Library Service** was published in 1998 and focused on providing equal access for all to information, support for life-long learning and community-based support for literacy training and reading.
2. **Branching Out: Future Directions** in 2008 continued the framework to modernise the public library service and develop a service closer to that offered in similar countries across the European Union. There was investment in ICT and increased spending on stock, while online public access was provided to catalogues, resources and digitised local studies content. This investment led to considerable growth in the use of the service.
3. **Opportunities for All, A Strategy for Public Libraries 2013-2017** sought to develop a network of libraries that could contribute to the country's economic recovery by delivering information, learning skills and creativity, and guiding access to quality information, ideas and knowledge. It aimed to support social development, building individual self-worth, community wellbeing and community cohesion. The strategy also sought to develop libraries as agents of cultural development and a focus for cultural identity in the community.
4. **Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities** is the current five-year strategy focusing on improving access, use and visibility of the public library and establishing it as the go-to place for a range of sustainable, integrated public services.

There are 330 library branches and approx. thirty mobile libraries across the local authorities. Longford County Council provide access to library and information services through a network of six library branches together with an Administration and Local Studies division. The libraries are located in Ballymahon, Drumlish, Edgeworthstown, Granard, Lanesboro and Longford. Their core objective is to “make our service a welcoming space for all” through the provision of inclusive and accessible services. Longford’s Library service has developed a **Library Development Programme 2021-2025** outlining the mission, values, principles and objectives of the library service for the next five years.

As centres of knowledge, information and culture, Longford Libraries play an important community role and provide the following services:

- **Libraries Ireland** – this is a shared library management system and anyone with a public library card is allowed to borrow and reserve items from any public library in the Republic of Ireland. It is free to join and all library authorities are part of the service. The full Library Catalogue can be searched online at the Libraries Ireland portal.

At the local library you can access:

- Books from any library in the country
- Audio books and DVDs
- Literacy supports
- Online newspapers and magazines
- eLearning and online learning courses
- Support for job seekers
- Facilities for small businesses
- Community meeting facilities
- Health and wellbeing support from the Healthy Ireland Programme.

- **My Open Library** – is an innovative technology and customer service focused initiative. It was introduced on a pilot basis in three libraries in 2016 and there are currently fifteen My Open Libraries nationwide although the service has been postponed due to the Covid 19 pandemic. An additional twenty-five My Open Libraries are also ready to open when the service is reinstated. The service is free and available in three libraries in County Longford – Ballymahon, Granard and Edgeworthstown. The service provides opening hours that are additional to normal staffed hours and provides enhanced access for the community. My Open Library members can access the library from 8am - 10pm, 365 days a year. Children under 16 can use the service if accompanied by a registered My Open Library Adult member and young people aged 16-18 can use the service with written consent of a parent or guardian.

- **e-Library** – libraries provide all members with a wide range of free online services including eBooks, eAudiobooks, eMagazines, online newspapers and online courses. An online interactive map assists members find their local library and access the required resource.

These resources are provided through a number of Applications (Apps) called:

- Borrowbox – designed and powered by Bolinda Digital (eBooks, eAudiobooks)
- Libby (eMagazines)
- PressReader (online newspapers)
- Transparent Languages (online language learning)
- Universal Class (online courses)

- **e-Learning Courses** – there are over 400 courses available in public libraries. The courses cover topics such as accounting, history, office skills and more. You can access the service through the local library website or through the national Libraries portal.
- **Ask About Ireland Website** – All public libraries collect materials on the history of their county or locality. There is a huge range of material available including parish and county histories, maps, photographs, newspapers, old records. The Ask About Ireland website is a substantial online resource for local history. It was developed by An Chomhairle Leabharlanna and is funded by the Department of Rural and Community Development (DRCD). It is now one of the largest educational websites in Ireland.

The website provides free access to an extensive collection of teaching and learning resources for primary and secondary schools, offering:

- digitised content from public libraries, including Griffith's Valuation (historical land values between 1848-1864)
 - unique historical films
 - out of print resources
 - digital books
- **Right to Read** – is a national programme designed to promote literacy and reading development. The programme is open for people of all ages and backgrounds. It is delivered by the public library through a core set of services and resources. It currently includes four national programmes.
 - **Work Matters** – this is a programme of services for business and employment supports. The service is aimed at locally based entrepreneurs, start-ups and job seekers.
 - **Online Resources** – all public libraries now have computers which the public can use to access the internet. All library users are provided with online access through a single platform to several online resources such as:
 - e-books
 - e-audio books
 - e-magazines/journals
 - Lexis Nexis which provides news and company information from all over the world and provides access to local, national and international newspaper, journals and periodicals
 - e-learning courses
 - online newspapers
 - online languages
 - Vision-net.ie is an online source of company information and business names for all businesses within Ireland
 - **Online Library Catalogues** – library members can view catalogues by providing their membership number and library personal identification number (PIN). They can also renew loans and check borrower information such as loans and reservations online.
 - **Healthy Ireland at your Library** – is an initiative delivered through a national framework that is managed by:
 - Libraries Development
 - LGMA
 - Local Authorities

The initiative is supported by the DRCD and the Department of Health 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.
 - **Creative Ireland Programme** – this is an all of Government culture and wellbeing programme which connects people, creativity and wellbeing. The library service plays a fundamental role in the implementation of this programme and Longford Libraries developed a **Culture and Creativity Strategy 2018-2022** to assist them

effectively deliver initiatives and enable an all-important community led engagement. Initially established as a five-year programme, it has now in principle been extended for five more years and will include a theme on Creative Climate Action and Sustainability.

Local projects delivered through the programme by Longford Libraries in 2021 included Music Generation Longford, Library Sessions, Online Library Trad Sessions, Cruinniú na nÓg, Through the Window and the Sensory Garden Space Mural Edgeworthstown.

Funding is also provided for innovative creative and cultural events and projects with applications submitted to the dedicated email creativeireland@longfordcoco.ie
Creative Ireland programme funding is not charged to Revenue Expenditure F02 however the salaries of staff that support the programme in Longford library are.

- **Music Instrument Lending Service** – this is a unique service offered by Longford libraries in partnership with Music Generation Longford. They offer a music instrument lending service to anyone wanting to learn how to play an instrument. Instruments available include tin whistle, banjo, fiddle, cello etc.
Music Generation programme funding is not charged to Revenue Expenditure F02 however the salaries of the library staff that support the programme in Ballymahon and Granard Libraries are.
- **Most Borrowed Books** – the libraries contain a catalogue of 12 million items. Details of the twenty books and authors borrowed most often from the libraries are published annually by the LGMA as part of the Public Lending Remuneration (PLR) Scheme.
- **Archive** – it is a statutory responsibility for the local authority to provide the proper management, custody, care and conservation of local records and archives. Longford Library employs a full-time Archivist.

Throughout COVID-19, Longford Libraries continued to reach out to members of the community in person, on the telephone and online through the library website LongfordLibrary.ie and on social media channels including Facebook, Instagram, Twitter and YouTube.

Longford Libraries played a pivotal role in the Keep Well and Building Community Resilience campaign in County Longford especially under these key strands:

- **Staying Connected** – Longford Libraries were proactive in keeping citizens and communities connected and addressing isolation. In addition to promoting online services, they produced a regular Newsletter which was distributed widely throughout the County. Longford Libraries provided basic online digital skills training and support to older more isolated citizens, with staff providing a delivery service with the assistance of Longford Civil Defence to those who were cocooning and homebound. All these services will be continued as required.
- **Switching Off and Being Creative** – Longford Libraries provided a diverse and engaging online programme of events and videos on a weekly basis to inspire people to switch off and be creative including music, art, mindfulness, gardening, cookery.
- **Minding your Mood** - Through the Healthy Ireland and Building Resilience programme, Longford libraries reached out to older and more vulnerable citizens and worked in partnership with the Community Call service to provide whatever supports were needed on staying well during the pandemic. Longford Libraries continue to provide materials and spaces to enable people to stay positive as Irish society comes to terms with the full implications of COVID-19, and the post-COVID period.

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 Operation of the Library and Archival Services 2021. 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 provide attractive and welcoming spaces where all members of the community can access knowledge, ideas and information and where people can reflect, connect and learn. To provide a bright, attractive trusted, welcoming civic space. To enable self-service with extended opening hours. To be centrally located, accessible and visible. To provide leading edge digital technologies to enhance the service and available for users with support from staff. To be a focal point for all public services. 	<ul style="list-style-type: none"> Revenue funding of €2,283,362. DRCD and other department funding for library service DRCD capital funding for the new community library in Edgeworthstown. Department funding for staff resources. Twenty-nine staff resources. e-Library applications including: Borrowbox, Libby, PressReader, Transparent Languages, Universal Class. Digital Equity and Social Inclusion Funding for Acorn Age Friendly digital tablets. DRCD Dormant Account funding for fifty Touch, Type, Read, Spell (TTRS) licences. 	<p>Supporting community life and individual self-development through the delivery of library services including:</p> <ul style="list-style-type: none"> Contact and collect service. Cocooning library service. Acquisition of new stock. Delivery of new state of the art community library in Edgeworthstown that is the first civic building in the midlands to have Near Zero Energy Building (NZEB) rating. Library staff delivered 272 online events including story time, coding and mindfulness for young children to music, art, gardening, and digital skills for adults and older citizens. Basic digital skills training for older citizens was delivered online and extended to Broadband Connection Points across the county in partnership with the Broadband Officer. Participation in new gardening initiative called Grow It Forward 2021 in partnership with the Healthy Ireland Keep Well Campaign. Purchase of fifty TTRS licences to assist young people with learning challenges such as Dyslexia and Dyspraxia. 	<ul style="list-style-type: none"> €101,933 expenditure on new stock. 76,727 items issued to library borrowers. 3,536 registered library members. 43,308 visits to the libraries in 2021 including 2,720 visits in six weeks to the new library in Edgeworthstown when it opened on 22 November 2021. Online viewership of 83,500 at 272 online events. Further ten Acorn Age Friendly digital tablets purchased for use in training programmes for older citizens. 3,000 packets of seeds distributed across the county as part of the Grow It Forward project in partnership with the Healthy Ireland Keep Well Campaign. The fifty TTRS licences were distributed through the branch network, social media, schools, Homeschool Liaison Teachers, and Education and Training Board Adult Literacy/Community Education coordinators. 	<ul style="list-style-type: none"> Delivery of the library programme in accordance with the Council's Corporate objectives and in accordance with the objectives outlined in the Library Development Programme 2021 – 2025 and Our Public Libraries 2022 Inspiring, Connecting and Empowering Communities Strategy. Provision of a cost-effective library service that meets the user's information, education, and cultural needs and interests. Delivery of a library service during the Covid 19 pandemic restrictions. Increase in the reach of library programmes and in audience levels with the move to online platforms. Increase in Information Technology skills among staff to manage remote working, online events, the creation of online content and support to e-service users.

<ul style="list-style-type: none"> • To be valued by and essential to communities. • To provide a free service with no fines or lending charges. • To attract users of all ages in large numbers. • To employ friendly, skilled staff, actively supporting and guiding users throughout the library. • To provide a wide range of resources and services for work, leisure, learning and creativity, on-line and in-library. • To provide a meeting place formally and informally. • To provide workstations for hot-desking. • To attract and benefit local residents and users. • To be the go-to place locally with national reach. 	<ul style="list-style-type: none"> • Department of Tourism, Gaeltacht, Arts, Sports and Media funding for Longford Live and Local Faoin Spéir summer programme. • Creative Ireland funding for Longford Memories: Reflections in a time of Pandemic. • Donations and loans to Archives records. 	<ul style="list-style-type: none"> • Installation of three Tovertafel Magic Tables in three branch libraries. • Ballymahon Library presented as the box office and one of the screening venues for The Still Voices Short Film Festival • Brian Farrell, former picture editor of the Irish Independent, interviewed and photographed thirty older Longford people in the county in their own homes during the summer months. • Participated in the Longford Live and Local & Faoin Spéir summer programme. • Curation of event programmes. • Provision of third My Open Library. • Installation of first 3D printer in the county in Edgeworthstown library. • Processing payments to suppliers and funding from government departments. • Budget management to ensure compliance with the Council's fiscal and procurement policies. • County Longford Age Friendly Strategy 2015 – 2022 • County Longford Culture and Creative Strategy 2018 – 2022 • Longford Healthy County Plan 2018 – 2022. 	<ul style="list-style-type: none"> • The Tovertafel Magic Tablets provide fun and innovative interactive sensory games for young and old with additional sensory needs. • The Still Voices Short Film Festival featured 150 short films and award-winning international film director Terence Davies was in attendance and has agreed to be first patron. • The interviews and photographs by Brian Farrell were produced in a book called Longford Memories: Reflections in a time of Pandemic. The book was launched in December 2021 and is now in a second print run. • My Open Libraries provide enhanced opening hours to the community from 8am to 10pm seven days a week. • Forty-nine events were organised for the Longford Live and Local & Faoin Spéir, employing 119 local musicians with 6,000 people in attendance. • Records including those that are rare, fragile and historically significant are assembled, catalogued, managed and preserved. 	<ul style="list-style-type: none"> • The library service continues to remain visible and relevant in the community through collaborations and partnerships.
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<ul style="list-style-type: none"> • To provide a place for creativity and culture. • To provide opportunities to perform for our local musicians and artists. 		<ul style="list-style-type: none"> • County Longford Heritage Plan 2019 – 2024, incorporating the Biodiversity Action Plan • Library Development Programme 2021 – 2025 <p>The Archives Services completed and advanced several projects including:</p> <ul style="list-style-type: none"> • Digitisation of archives records. • Records Management. • Coordination of a programme of commemorations and projects for The Decade of Centenaries Programme. • Support the implementation of the Creative Ireland Programme. • Genealogy, Irish Studies and Local Studies. • Tourism projects. 	
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Description of Programme Logic Model

Objectives:

The objectives of the Library and Archival Service are to provide provide attractive and welcoming spaces where all members of the community can access knowledge, ideas and information and where people can reflect, connect and learn. To provide a bright, attractive trusted, welcoming civic space. To enable self-service with extended opening hours. To be centrally located, accessible and visible. To provide leading edge digital technologies to enhance the service and available for users with support from staff. To be a focal point for all public services. To be valued by and essential to communities. To provide a free service with no fines or lending charges. To attract users of all ages in large numbers. To employ friendly, skilled staff, actively supporting and guiding users throughout the library. To provide a wide range of resources and services for work, leisure, learning and creativity, on-line and in-library. To provide a meeting place formally and informally. To provide workstations for hot-desking. To attract and benefit local residents and users. To be the go-to place locally with national reach. To provide a place for creativity and culture. To provide opportunities to perform for our local musicians and artists.

Inputs:

Financial Input:
The elected members approved an allocation of €2,283,362 for the Library and Archival function at the Statutory Budget Meeting on 23 November 2020.

The DRCD and other government departments provide funding to Longford County Council for national programmes under their remit.

Human Input:

Longford County Council staff members are assigned various responsibilities under the Library and Archival service. Apportioned salary costs for twenty-nine staff members, totalling €1,109,694 were charged in 2021.

Systems Input:

1. All expenditure and income is processed in Agresso, the Financial Management System.
2. E-Library applications:
 - Borrowbox – designed and powered by Bolinda Digital (eBooks, eAudiobooks)
 - Libby (eMagazines)
 - PressReader (online newspapers)
 - Transparent Languages (online language learning)
 - Universal Class (online courses)
 - Lexis Nexis which provides news and company information from all over the world and provides access to local, national and international newspaper, journals and periodicals
 - Vision-net.ie is an online source of company information and business names for all businesses within Ireland

Activities:

1. Supporting community life and individual self-development through the delivery of library services including: Contact and collect service, Cocooning library service, Acquisition of new stock, Curation of event programmes.
2. Basic digital skills training for older citizens was delivered online and extended to Broadband Connection Points across the county in partnership with the Broadband Officer.
3. Delivery of new state of the art community library in Edgeworthstown that is the first civic building in the midlands to have Near Zero Building Energy Rating (BER).
4. Library staff delivered 272 online events including story time, coding and mindfulness for young children to music, art, gardening, and digital skills for adults and older citizens.
5. Fifty TTRS licences were purchased to assist young people with learning challenges such as Dyslexia and Dyspraxia.
6. Provision of third My Open Library in County Longford.
7. Installation of three Tovertafel Magic Tables in three branch libraries.
8. Installation of first 3D printer in the county in Edgeworthstown library.
9. The Library and Archival staff manage and administer the national programmes outlined previously on behalf of the DRCD and other government departments.
10. Process payments to suppliers and funding from the DRCD and other government departments.
11. Budget management to ensure compliance with the Council's fiscal and procurement policies.
12. Assisted in the development of plans and strategies including the Longford Age Friendly Strategy 2015-2020, County Longford Culture and Creative Strategy 2018 – 2022, Longford Healthy County Plan 2018-2022, County Longford Heritage Plan 2019-2024, Library Development Programme 2021 – 2025.

Outputs:

1. €101,933 expenditure on new stock in 2021.
2. 76,727 items were issued to library borrowers in the year.
3. 3,536 registered library members.
4. 43,308 visits to the libraries in 2021 including 2,720 visits in six weeks to the new library in Edgeworthstown when it opened on 22 November 2021.
5. Online viewership of 83,500 at 272 online events.
6. Further ten Acorn Age Friendly digital tablets purchased for use in training programmes for older citizens.

7. 3,000 packets of seeds distributed across the county as part of the Grow It Forward project in partnership with the Healthy Ireland Keep Well Campaign.
8. The fifty TTRS licences were distributed through the branch network, social media, schools, Homeschool Liaison Teachers, and Education and Training Board (ETB) Adult Literacy and Community Education coordinators.
9. The Tovertafel Magic Tablets provide fun and innovative interactive sensory games for young and old with additional sensory needs.
10. My Open Libraries provide enhanced opening hours to the community from 8am to 10pm seven days a week.
11. The Still Voices Short Film Festival featured 150 short films and award-winning international film director Terence Davies was in attendance and has agreed to be first patron.
12. The interviews and photographs by Brian Farrell were produced in a book called Longford Memories: Reflections in a time of Pandemic. The book was launched in December 2021 and is now in a second print run.
13. Forty-nine events were organised for the Longford Live and Local & Faoin Spéir, employing 119 local musicians with 6,000 people in attendance.
14. Records including those that are rare, fragile and historically significant are assembled, catalogued, managed and preserved.

Outcomes:

1. Delivery of the library programme in accordance with the Council's Corporate objectives and in accordance with the objectives outlined in the Library Development Programme 2021 – 2025 and Our Public Libraries 2022 Inspiring, Connecting and Empowering Communities Strategy.
2. Provision of a cost-effective library service that meets the user's information, education, and cultural needs and interests.
3. Delivery of a library service during the Covid 19 pandemic restrictions.
4. Increase in the reach of library programmes and in audience levels with the move to online platforms.
5. Increase in Information Technology skills among staff to manage remote working, online events, the creation of online content and support to e-service users.
6. The library service continues to remain visible and relevant in the community through collaborations and partnerships.
7. The implementation of plans and strategies for the county has led to improved access to library services for all communities, and improved technology, resources, and opening hours enhancing the user's experience.

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

The following section tracks the Operation of the Library and Archival service from inception to conclusion in terms of major project/programme milestones

1855	<ul style="list-style-type: none"> The Public Libraries Act 1855 provided the foundation for the development of public libraries in Ireland, empowering local authorities to levy rates for the provision of public library services.
1947	<ul style="list-style-type: none"> An Chomhairle Leabharlanna (The Library Council) was established under the Public Libraries Act – its functions included assisting and supporting local authorities and advising the responsible Minister on the strategic development of the public library service.
1961	<ul style="list-style-type: none"> Introduction of the Public Library Grants Scheme by the Minister for Local Government in 1961 and provided an exchequer subsidy on loans raised by local authorities to fund new libraries.
1988	<ul style="list-style-type: none"> Public Library Buildings Capital Programme was launched
1998	<ul style="list-style-type: none"> Branching Out: A New Public Library Service was published and focused on providing equal access for all to information, support for life-long learning and community-based support for literacy training and reading.
2001	<ul style="list-style-type: none"> Under the Local Government Act 2001, each local authority is obliged to prepare a Libraries Development Programme.
2008	<ul style="list-style-type: none"> Branching Out: Future Directions continued the framework to modernise the public library service and develop a service closer to that offered in similar countries across the European Union. There was investment in ICT and increased spending on stock, while online public access was provided to catalogues, resources and digitised local studies content. This investment led to considerable growth in the use of the service.
2012	<ul style="list-style-type: none"> An Chomhairle Leabharlanna functions were transferred to Libraries Development, Local Government Management Agency (LGMA) in 2012.

2013	<ul style="list-style-type: none"> • Opportunities for All, A Strategy for Public Libraries 2013-2017 sought to develop a network of libraries that could contribute to the country's economic recovery by delivering information, learning skills and creativity, and guiding access to quality information, ideas and knowledge. It aimed to support social development, building individual self-worth, community wellbeing and community cohesion. The strategy also sought to develop libraries as agents of cultural development and a focus for cultural identity in the community. • Healthy Ireland, A Framework for Improved Health and Wellbeing 2013 – 2025 is launched and sets out a national agenda for action to improve the health and wellbeing of the people of Ireland.
2015	<ul style="list-style-type: none"> • Longford Age Friendly Strategy 2015 – 2020 was developed by Longford Age Friendly Alliance and outlines commitments to improving key areas of infrastructure, services, information, and an overall social response to older people's issues in Longford.
2018	<ul style="list-style-type: none"> • Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities is launched as the current five-year library strategy, focusing on improving access, use and visibility of the public library and establishing it as the go-to place for a range of sustainable, integrated public services. • The Longford Healthy County Plan 2018 – 2022 was developed by the Local Community Development Committee and the Healthy Longford Steering Group. • Longford Libraries developed a Culture and Creativity Strategy 2018-2022 to assist them effectively deliver initiatives and enable an all-important community led engagement. • The County Longford Heritage Plan 2019 – 2014 has been prepared by the County Longford Heritage Forum to strategically plan for the protection and enhancement of the heritage of County Longford.
2020	<ul style="list-style-type: none"> • March 2020 all library branches close due to the Covid19 pandemic and services move online. • Contact and Collect Service and Cocooning library service are established in accordance with the relevant Covid 19 Standard Operating Guidelines.
2021	<ul style="list-style-type: none"> • County Longford Decade of Centenaries programme is launched by Longford County Library, Heritage and Archives Services to commemorate the major local and national events that occurred in the period 1912-23. • Longford's Library service develop a Library Development Programme 2021-2025 outlining the mission, values, principles and objectives of the library service for the next five years.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Operation of the Library and Archival service 2021.

Project/Programme Key Documents	
Title	Details
Library Development Programme 2021-2025	Longford's Library service developed a Library Development Programme 2021-2025 outlining the mission, values, principles and objectives of the library service for the next five years.
Annual Service Plan	The Annual Service Plan details key objectives and actions to be achieved in the year.
Adopted Budget of Longford County Council	The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Library and Archival services for the coming year - 2021.
Annual Financial Statement of Longford County Council	The Annual Financial Statement sets out the Council's financial position for 2021. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various programmes, divisions and services including the Library and Archival services.
Annual Performance Indicators for the Library Services.	Library visits, items issued and registered members are key performance targets as well as the annual expenditure of Revenue programme F02.
Longford County Council Procurement Policy	Longford County Council Procurement Policy is based on the Office of Government Procurement's (OGP) "Public Procurement Guidelines for Goods and Services (DPER 2017) and outlines best practice for the procurement of goods and services. The objective of the policy is to ensure that value for money is achieved by all departments in the Council including the Library and Archival service.
Financial Management System - Agresso financial reports	General ledger reports detailing income and expenditure for the Library and Archival service.

Key Document 1: The Library Development Programme 2021-2025

The Library Development Programme 2021-2025 was developed to outline the mission, values, principles and objectives of the library service for the next five years. The Library Development Programme highlights how integral and vital the library network and services are to both the Council and the County. It is informed by research, as well as key documents which inform it's priority actions including the Longford County Council Corporate Plan 2019 – 2024, Our Public Libraries 2022 National Public Library Strategy, Longford County Development Plan 2015 – 2021, Local Economic & Community Plan 2016 – 2022, County Longford Culture and Creative Strategy 2018 – 2022, Longford Healthy County Plan 2018-2022, County Longford Heritage Plan 2019-2024 and Longford Age Friendly Strategy 2015 – 2020.

Longford County Council's Library Development Plan 2021-2025 was approved by the Elected Members of Longford County Council at the December 2021 Council meeting.

Key Document 2: Annual Service Plan

The Annual Service Operational Plan 2021 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, and training programme for the year.

Key Document 3: Adopted Budget of Longford County Council

The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Library and Archival services for the coming year – 2021. The approval of the Library and Archival services along with all other budgets is a reserved function and was approved by the Council at the Statutory Budget Meeting on 23 November 2020.

Key Document 4: Annual Financial Statement of Longford County Council

The Annual Financial sets out the Council's financial position for 2021. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various programmes, divisions and services including the Library and Archival service. The Library and Archival service kept within budget expenditure – Budget Expenditure - €2,391,503 – Actual Expenditure - €2,283,362. Remuneration of the Library and Archival staff represents almost fifty percent of the expenditure.

Key Document 5: Annual Performance Indicators for the Library Services.

Longford County Council's Annual Performance Indicators are compiled in line with the national guidelines provided. Library visits, items issued and registered members are key performance targets and are all electronically accounted for (library branches have automatic people counters but all different types). Expenditure on Revenue programme F02 – Operation of the Library and Archival service including annual expenditure on new stock is recorded in Agresso.

In 2020 Longford's visitor numbers were the highest in the country at two visits per head of population (national average was 1.02).

In 2020 Longford had the highest spend per head on its library service at €57.61 (national average was €34.96).

Considering that libraries were closed for much of 2020 due to the Covid 19 pandemic it reflects positively on the six Longford libraries that they are achieving their core objective to “make our service a welcoming space for all” through the provision of inclusive and accessible services and that the investment of revenue funding in our libraries is increasing footfall.

Key Document 6: Longford County Council Procurement Policy

Longford County Council Procurement Policy is based on the Office of Government Procurement's (OGP) “Public Procurement Guidelines for Goods and Services (DPER 2017) and outlines best practice for the procurement of goods and services. The objective of the policy is to ensure that value for money is achieved by all departments in the Council including the Library and Archival service. There is a national collaborative procurement agreement in place for the supply of books and audio-visual material to public libraries and contracts in this agreement are managed by the LGMA.

Key Document 7: Agresso financial reports

General ledger reports detailing income and expenditure for the Library and Archival service were reviewed. The review confirmed expenditure for salary costs and associated travel and subsistence payments, training, Age Friendly and Healthy Ireland initiatives, insurance, book fund, digitisation of archives and costs associated with running the six branch libraries. Income was noted from the DRCD re Dormant Accounts Fund Libraries Supports for national programmes, the LGMA for Healthy Ireland, the Department of Social Protection for Library FAS recoupment and Meath County Council for Age Friendly Initiatives.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Operation of the Library and Archival service 2021. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Plan for the operation of the Library and Archival service 2021	To determine the key objectives, inputs, activities, outputs/targets and the ultimate outcomes.	On file
Adopted Budget of Longford County Council and Annual Financial Statement of Longford County Council.	To determine if the annual budgets are efficiently and effectively managed.	On file
Annual Performance Indicators.	Assess the level of performance achieved in line with objectives set.	On file
Financial reports for expenditure analysis on the library and archival service.	To monitor expenditure to budget. To review spend. To confirm grant funding received.	Available on Agresso.

Data Availability and Proposed Next Steps

The data listed above is available in soft copy on the server. Financial reports are available from Agresso, the Financial Management System. The financial information is used to monitor expenditure versus budget allocation, to review payments and to confirm approved funding is received.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Operation of the Library and Archival service 2021 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)

Having reviewed the documentation in relation to the expenditure incurred under this programme, Internal Audit is of the opinion that this programme complies with the standards set out in the Public Spending Code.

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

Data and information are readily available on the server and from Agresso.

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

In the review of expenditure it was noted that capital works at Longford library totalling €72,300 were charged to revenue. Capital works should be charged to capital job codes. Compliance reports were not reviewed for the duration of 2021 due to a resourcing issue however this important control may have identified the charging of these capital works. It is imperative that compliance reports are produced by Finance and reviewed on a regular basis by line managers in each department in the Council.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Library and Archival service 2021.

Summary of In-Depth Check

From the analysis and examination of the Library and Archival service, it is the opinion of Internal Audit that operations are carried out in satisfactory compliance with the Public Spending Code.

Overall Assurance Level

	Satisfactory – Overall there is a satisfactory system of governance, risk management and control.
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