



**Public Spending Code
Quality Assurance Report for 2024
Longford County Council**

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

May 2025

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 2025

Table of Contents

Introduction	3
Requirements of the Quality Assurance Aspect of the Public Spending Code	3
STEP 1 – Project Inventory	4
STEP 2 – Summary of Procurements in excess of €10m.....	5
STEP 3 – Checklists	6
Findings on Completion of Checklists.....	6
STEP 4 – In-Depth review of a sample project	7
Internal Audit In-Depth Check	7
Conclusion	8
Appendix A – Inventory of Projects and Programmes Over €0.5m – 2024.....	10
Appendix B – Checklists of Compliance.....	18
Appendix C – In Depth Check – Capital Expenditure 2024 – Ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town	25
Appendix D – In Depth Check – Revenue Expenditure 2024 – Operation of Arts Programme.....	43

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
		Capital Grant Schemes greater than €0.5m
3	Expenditure that has recently ended	Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m
		Capital Grant Schemes 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 - 2024](#)

The Inventory contains 88 Projects under the three stages and comprises a total value of €247.26m. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

Project Numbers	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being considered	3			15	2		20
Expenditure Being Incurred	29	3		18	4		54
Expenditure recently ended				12	2		14
Totals	32	3		46	7		88

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	2.75			25.54	42.52		70.81
Expenditure Being Incurred	45.28	22.78		35.70	33.44		137.20
Expenditure recently ended				26.57	12.68		39.25
Totals	48.03	22.78		87.81	88.64		247.26

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

For 2024 Longford County Council have reported no projects in this category.

The Quality Assurance Report for 2024 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

Forty-two completed checklists are still outstanding from Housing comprising: 8 x Checklist2, 1 x Checklist3, 14 x Checklist4, 8 x Checklist5, 11 x Checklist6.

The responses received in Checklists indicate a satisfactory level of compliance with the principles of the Public Spending Code.

STEP 4 - In-Depth review of a sample project

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

The value of the projects selected for in-depth review each year must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

This minimum is an average over a three-year period. The table below reflects the In-depth checks completed by Longford County Council over the three-year period. In 2023 a Revenue project was not selected for review as the projects selected for Revenue In-Depth checks from 2021 to 2023 had exceeded the minimum average over the required period.

Longford County Council In-Depth Checks 2022 - 2024				
	2022	2023	2024	TOTAL
Capital	€m	€m	€m	€m
Total Reported	125.45	119.30	176.45	421.20
In-Depth Review	4.08	7.64	36.12	47.84
% averaged	3.3%	6.4%	20%	11%
	2022	2023	2024	TOTAL
Revenue	€m	€m	€m	€m
Total Reported	57.68	62.93	70.80	179.04
In-Depth Review	1.48	0.00	0.92	2.4
% averaged	2.6%	0%	1.3%	1.3%

Internal Audit In-Depth Check

The Internal Audit Unit of Longford County Council was assigned the task of completing the In-depth checks.

The In-depth checks have been completed and the Capital project selected was ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town (**see Appendix C**) and the Revenue project was Revenue Expenditure – F05 Operation of Arts Programme (**see Appendix D**). There was limited compliance with the Public Spending Code in the In-Depth check of the Capital project and satisfactory compliance with the Public Spending Code in the In-Depth check Revenue project.

There is scope for improvement in Housing 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 Ninety-three houses including twenty-five houses at Ard Michael, Ballinalee Road, Longford Town In-Depth Check

The housing development of ninety-three houses including twenty-five affordable houses at Ard Michael with a budget of approx. €36 million is the largest capital project undertaken by the Council. A project of this significance requires preliminary appraisal and planning and has to be managed in the workflow of other housing capital projects under commitment and fulfilling new directives from the Minister of Housing. This does not excuse the Council from their obligations under the Public Spending Code. By overlooking the Strategic Assessment, Housing failed to identify probable risks including the financial risk to the Council and the need to seek loan approval to maintain cashflows during the project. Best practice was not evident in Housing from the information gathering process for the Public Spending Code. There was no compliance with the request for project/programme inventory and completed checklists remain outstanding.

Housing require leadership that has the ability to clearly identify priorities and effectively allocate resources, monitor progress to deliver results and achieve objectives.

It is the opinion of Internal Audit that there is limited compliance with the Public Spending Code in respect of this project acquiring ninety-three houses including twenty-five affordable houses under the Housing Delivery Action Plan 2024-2026.

Summary of the Revenue Expenditure – F05 Operation of Arts Programme In-Depth Check

From the analysis and examination of the Operation of Arts Programme 2024, 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 2024 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 (excluding the uncompleted Checklists from Housing).
- An in-depth review of one capital project and one revenue programme contained in the Project inventory has been completed. There is scope for improvement in Housing and in general there is 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 that there is scope for improvement in Housing and there is satisfactory assurance to the management of Longford County Council that the requirements of the Public Spending Code are being met.

Appendix A – Inventory of Projects and Programmes Over €0.5m – 2024

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							
2025 Voids Programme							
Essential Repair Grants 2025					Dec-24	€2,184,000	Capital Budget 2025-2027
Energy Efficiency Retrofit Programme 2025					Dec-24	€2,450,000	Capital Budget 2025-2027
4 Houses Farrells, Ballinalee N14/2/168	LP 473		€0	€0	Sep-24	€2,925,000	Capital Budget 2025-2027
14 Houses Longford Road Ballinalee N14/2/172	LP 482		€0	€0		€950,690	Turnkey approved. On hold - new submission to be made.
2 units Casey Court, Kenagh, Longford	LP 547		€0	€0		€4,418,078	Turnkey approved. On hold - new submission to be made.
4 Houses 7-10 Forthill, Aughnaclyffe, Co.Longford	LP 541		€0	€0		€551,049	CE Report
2 units Canal Court, Fondermans, Longford			€0	€0		€1,272,719	CE Report
93 Houses (68 Social and 25 Affordable) Ard Michael, Ballinalee Rd., Longford	LP 548					€715,000	CE Report
A01 Maintenance Improvement of LA Housing		€1,582,365				€36,115,533	Capital Budget 2025-2027
Road Transportation and Safety							
Active Travel							
NTA AT TEMPLEMICHAEL CYCLEWAY & CAMLIN BRIDGE TO MALL	Active Travel Pedestrian & Cycle Scheme				36 – 48 months	€2,278,019	Projects only at Phase 2, advance to phase 2 under NTA guidelines, no expenditure incurred in 2024, progressing in 2025.
NTA AT ROYAL CANAL GREENWAY LINK TO MARKET SQUARE	Active Travel Pedestrian & Cycle Scheme				36 - 48 months	€675,745	This project is currently on hold pending part funding agreement with the URDF & NTA.
NTA AT LOWER BATTERY RD CHURCH STREET	Active Travel Pedestrian & Cycle Scheme				36 - 48 months	€3,145,789	Projects only at Phase 2, advance to phase 2 under NTA guidelines, no expenditure incurred in 2024, progressing in 2025.

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
Development Management						
2024/2025 ORIS M2 Longford Trails Upgrade - Raising Standards Countrywide						€550,940
Towns and Villages Dog Track M3						€550,000
THRIVE TOWN CENTRE FIRST HERITAGE REVIVAL SCHEME - STRAND 1						€6,400,000
Just Transition project - Enterprise and Energy hub	Purchase and renovation of old Post Office building and conversion into Enterprise and Energy Hub				Mar-26	€880,325
						Purchase price €295K, Renovation €469,325, Fit out €40,000, Equipment €30,000, Professional fees €46,000 = €880,325. Just Transition funding approved towards these costs of €688,948
Environmental Services						
Pathfinder Energy Retrofits	Energy Retrofits for Aras an Chontae, Camlin Court, Longford Library, Library HQ and Longford Firestation	€641,444			3 years	€2,000,000
E11 Operation of Fire Service						
Miscellaneous Services						
H11 Agency and Recoupable Services		€523,622				
Totals		€2,747,431	€0	€0		€68,062,887

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		€5,459,941							
A02 Housing Assessment, Allocation and Transfer		€773,774							
A03 Housing Rent and Tenant Purchase Administration		€1,167,132							
A05 Administration of Homeless Service		€914,888							
A06 Support to Housing Capital and Affordable Programme		€2,341,000							
A07 RAS and SHL Programme		€2,993,888							
A08 Housing Loans		€530,751							
A09 Housing Grants		€508,285							
2021 Energy Efficiency Retrofit Programme			€662,531	€684,308		€2,237,280	€2,237,280		
2024 Voids Programme			€955,608	€888,202		€2,414,006	€2,720,233		
3 Houses Cranleymore Abbeylara	LP 290		€0	€0		€104,608	€629,812		
13 Houses St Rita's Park Road, Longford N14/2/142	LP 298		€0	€0		€170,541	€2,265,938		
22 Houses Radharc na Muilleann, Lanesboro N14/2/162	LP 376		€13,380			€230,489	€6,086,149		

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)	Capital Expenditure Amount in Reference Year (Grant)	Project /Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
13 Houses Drynan, Ballymahon N14/2/163	LP 407		€8,994				€240,059	€2,777,384	Stage 1 approved. Changes to layout required and resubmit for Stage 2 approval. Planning to wait until WWTP updated by Uisce Éireann.
6 Houses, Cnoc na Greine, Granard N14/2/165	LP 449			€41,086			€188,691	€2,215,027	Stage 1 approved and Stage 2 to be submitted in 2024. Awaiting additional information from consultants, may increase to eight units.
5 units at Aghaboy, Killoe, Longford	LP 556			€12,393			€137,162	€1,292,838	Stage 1 approved. Consultant updating layout for Stage 2 submission.
10 Houses St. Patrick's Ballinamuck, Co. Longford	LP 463			€10,764			€298,073	€2,838,573	
6 Houses Lamagh, Newtownforbes, Co. Longford	LP 466			€7,768			€149,558	€1,491,025	Stage 2 approved.
54 Main Street, Granard (Hourican's Hotel) 8 units and parking	LP 470 & LP 560			€39,797			€444,728	€2,766,200	Projected Lifetime Expenditure taken from Capital budget. Demolition complete. Survey and Road safety audit complete. Management plan for Japanese Knotweed received. Housing agency submitted feasibility study for apartments/duplex units and parking. Received comments from the Department. Awaiting planning comments.
Butchers, Market Street, Granard, Co. Longford	LP 483			€26,008			€105,709	€1,128,000	
9 apartments Camlin Court, Longford	LP 545			€598,775			€598,775	€598,775	CCAS

Page 13

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	
Land at Creevaghbeg, Ballymahon, Co. Longford	LP 554		€867,286			€867,286	€867,286	CCAS	
Road Transportation and Safety									
B01 NP Road Maintenance & Improvement		€1,831,560							
B02 NS Road - Maintenance & Improvement		€4,401,103							
B03 Regional Road - Maintenance & Improvement		€2,901,339							
B04 Local Road - Maintenance & Improvement		€10,082,125							
B05 - Public Lighting		€868,343							
B09 - Maintenance & Management of Car Parking		€870,771							
Active Travel									
NTA AT BATTERY RD PED & CYCLE SCHEME LFD - PATHFINDER	Active Travel Pedestrian & Cycle Scheme			€1,492,034	Expected completion Q1 2026	€2,419,674	€3,727,770	Cumulative figure is everything included in this project from 2021.	
NTA AT N63 PEDESTRIAN & CYCLE WAY LFD - PATHFINDER	Active Travel Pedestrian & Cycle Scheme			€611,817	Expected completion Q2 2025	€1,697,459	€1,826,552	Cumulative figure is everything included in this project from 2021.	
NTA AT R392 BALLYMAHON PED & CYCLE SCHEME LFD	Active Travel Pedestrian & Cycle Scheme			€6,971	Expected completion end 2026	€22,539	€1,256,480	Project expected to be completed by end of 2026.	

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
Water Services								
C01 Operation and maintenance of Water Supply		€2,388,980						
C02 Operation and maintenance of Waste Water Treatment		€778,739						
Development Management								
D02 Development Management		€1,044,854						
D06 Community & Enterprise Function		€2,902,856						
D09 Economic Development & Promotion		€7,237,527						
D12 Agency & Recoupable Services		€2,331,140						
URDF 20 CAMLIN QUARTER REGENERATION			€2,091	€0	2030	€19,625	€13,921,255	
RRDF 2018 Granard Motte Heritage Project	RRDF 2018 Granard Motte Heritage Project		€3,930	€0	2028	€705,872	€4,435,000	
RRDF 2020 Lanesborough Enhancement	Enhancement of the Attractiveness of Lanesborough as a Tourism Destination. Visitors Centre Lanesboro		€1,279	€0	2027	€76,101	€625,000	Grant Funding of €468,750 plus match funding of €156,250 3 stages to project -Amphitheatre, Roads & Visitor Centre. Planning Permission lodged with Bord Pleanna for Amphitheatre Oct 2023
RRDF 2020 Pobal le Cheile, Ballymahon	Ballymahon Town Regeneration		€20,391	€183,516	2027	€756,520	€7,405,332	It is expected that tenders for the construction of the project will be

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
2021 RRDF GRANARD DESTINATION TOWN			€438	€0	2029	€438	€6,028,409	advertised in Q4 2024 with works commencing on the project in Q2 2025.
Environmental Services								
E05 Litter Management		€834,605						
E06 Street Cleaning		€781,564						
E07 Waste Regulations, Monitoring and Enforcement		€578,065						
E11 Operation of Fire Service		€3,517,932						
E15 Climate Change and Flooding		€518,219						
Recreation and Amenity								
F02 Operation of Library & Archival Service		€2,842,643						
F03 Outdoor Leisure Areas Operations		€678,042						
F04 Community Sport and Recreational Programme		€840,776						
F05 Operation of Arts Programme		€917,461						
Miscellaneous Services								
H03 Administration of Rates		€1,361,719						
H09 Local Representation / Civic Leadership		€1,705,888						
H11 Agency and Recoupable Services		€1,153,952						
Totals		€68,059,862	€3,272,522	€3,866,848		€13,885,195	€69,140,319	

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
Housing and Building						
Essential Repair Grants 2024						€1,858,354
Energy Retrofit Programme annual scheme			€752,101	€684,308		€1,436,409
4 units at 2 Legion Terrace, Longford	LP 405		€67,619	€384,481	May-24	€1,030,941
4 Houses 22-25 Woodland Path, Kenagh	LP 392		€62,894	€68,437	Mar-24	€1,218,128
24 & 25 Congress Terrace N14/2/164	LP 495		€123,796	€106,982	May-24	€939,092
13 Houses Forthill, Aughnaciliffe N14/2/167	LP 486			€1,680,163	May-24	€3,617,998
						Last invoice not claimed from Dept
						6 houses completed in 2023. Two to be completed by end of Q1 2024 and another five to be completed by end of May 2024.
23 Houses Richmond Street, Longford N14/2/153	LP 474		€5,465	€1,915,547	Dec-24	€7,622,669
16 Houses Cluan Ri, Ballymahon N14/2/174	LP 490			€1,010,633	Mar-24	€4,594,315
12 Houses Silver Birches, Stonepark, Longford	LP 502			€14,350	Apr-24	€3,734,850
4 Houses Abhainn Glas, Edgeworthstown N14/2/175	LP 493			€7,516	Jun-24	€1,167,736
19 Houses at Colmille Terrace, Granard	47 V			€2,679,693	Nov-24	€4,806,991
Development Management						
URDF 2018 Longford Connected	Public Realm, Longford town		€265,407	€114,574	End 2024	€5,058,179
RRDF 2019 Abbeyshrule Project	Rural Working Hub & Enterprise Space		€74,053	€0	End 2024	€1,195,433
North Longford Rebel Trail Phase 2 – Monaduff to Ballinamuck	Walkway / Outdoor Recreation		€470,421	€500,000	End 2024	€970,421
Totals		€0	€1,821,757	€9,166,684		€39,251,516

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 where requested 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	The Audit Findings Tracker is used to follow up on recommendations.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	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	The Regeneration department have a process in place for preparing Post Project Reviews however there is room for improvement in relation to Post Project Reviews across the Council.
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 2024.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	The Regeneration department have a process in place. 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.

Lower Battery Road, Church Street - 100% NTA Funded

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating:	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	NA	Under €10m
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?	NA	Project only at feasibility and options stage.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	NA	Project only at feasibility and options stage.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Project only at feasibility and options stage.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Project only at feasibility and options stage.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Project only at feasibility and options stage.
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	Project only at feasibility and options stage.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	YES
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?	NA	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	NA	Project only at feasibility and options stage.
Q 2.13	Were procurement rules (both National and EU) complied with?	NA	Project only at feasibility and options stage.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Project only at feasibility and options stage.
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Project only at feasibility and options stage.
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?	NA	

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 **E11 Operation of Fire Service**

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Compliance with the WRC agreement which includes recruitment of more fire-fighters and extra pay, etc.
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	
3.4 Was an appropriate appraisal method used?	N/A	
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	DPER was involved with the LGMA in the WRC negotiations.
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	LGMA + Longford County Council CE Orders
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?	N/A	
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 **RRDF 2020 Pobal Le Cheile Ballymahon**

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	Yes	Consultants appointed. Not at Construction
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	N/A	Not at construction
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	N/A	N/A
4.7 Did budgets have to be adjusted?	3	Currently submitting Change of Scope for reduced scope
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Our opinion is that funding will not deliver full scope, hence a decision to reduce scope
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	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	N/A

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

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review. **E07 Waste Regulations, Monitoring and Enforcement**

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	Yes, the Corporate Plan sets out the key corporate objectives. Annual Budgets set spending targets and the operations are outlined in ASDP, and managed through the TDP, and IPP.
5.2 Are outputs well defined?	3	Yes, each budget is linked to clear objectives and targets, including performance related targets
5.3 Are outputs quantified on a regular basis?	3	Yes, monthly team meetings and budget controls. Follow up on monthly, quarterly, annual targets and report on same. The litter pollution system and RMCEI returns quantity outputs.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes per 5.3 above, plus Monthly Management updates and quarterly and annual national return
5.5 Are outcomes well defined?	3	Yes, in some cases through service indicators and other through delivery of a robust programme of work
5.6 Are outcomes quantified on a regular basis?	3	Yes per 5.3 above, plus through monitoring, capturing, and reporting on litter, waste and noise. National campaigns such as tidy towns, and IBAL report provide independent scrutiny of our performance in comparison to other LAs
5.7 Are unit costings compiled for performance monitoring?	3	N/A
5.8 Are other data compiled to monitor performance?	3	In addition to the litter database there is a separate database for legal proceedings. Data is also collated on the NIECE System for comparative and analytical purposes.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes, people through PMDS. Monitoring effectiveness through regular team meetings and quarterly and annual reports Processes and systems are monitored and managed through on line systems.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	3	All relevant information is outlined above.

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

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

North Longford Rebel Trail Phase 2 Monaduff to Ballinamuck

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	1
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	3	Yes
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

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

plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	None reported in PSC 2024
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None reported in PSC 2024
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None reported in PSC 2024
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None reported in PSC 2024
7.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None reported in PSC 2024
7.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	None reported in PSC 2024
7.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None reported in PSC 2024

Notes:

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

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

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

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

Appendix C – In Depth Check – Capital Expenditure 2024 – Ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town

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 development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town.
Responsible Body	Longford County Council
Current Status	Capital Expenditure Being Incurred
Start Date	Q1 2025
End Date	Anticipated June 2027
Overall Cost	€36,115,533

Project Description

In September 2021, the Government launched Housing for All - a New Housing Plan for Ireland. It is a multi-annual, multi-billion euro plan which is improving Ireland's housing system to deliver more homes of all types for people with different housing needs. It has a built-in annual review mechanism to respond to progress made in implementing the plan, to challenges in implementation, and to changes in the external environment.

The plan is based on four pathways, leading to a more sustainable housing system:

- support home ownership and increase affordability
- eradicate homelessness, increase social housing delivery and support social inclusion
- increase new housing supply
- address vacancy and make efficient use of existing stock

Under the Housing for All Plan, the Dept. Housing, Local Government and Heritage (DHLGH) has set social housing delivery targets for each local authority. Targets are developed for Longford County Council (the Council) based on the social housing waiting list and data obtained from the Housing Needs Demand Assessment which profiles future demand for social housing. The Council's target for social housing units under the Housing Delivery Action Plan 2024-2026 are 75 units in 2024, 82 units in 2025 and 83 units in 2026 through construction, leasing and acquisition, including Part V agreements and agreements with Approved Housing Bodies.

Due to the new targets set by the Government to meet the need for social housing, the Council advertised for expressions of interest for turnkey developments, housing schemes and land for the provision of affordable and social housing on etenders, the Council's website and in the local paper in June 2023.

In January 2024 Adaview Limited submitted details of a proposed development of ninety-three housing units on a 3.53ha site as an extension to the existing and private residential estate of Ard Michael, Ballinalee Road, Longford Town. The scheme is divided into sixty-eight social and twenty-five affordable purchase fund (affordable) housing units, with planning permission granted in January 2023 for the construction of:

- 2 no. 2-storey 3-bed detached houses
- 44 no. 3-storey 3-bed semi-detached houses
- 28 no. 3-storey 3-bed terraced houses
- 19 no. 2-storey 2-bed terraced houses

The twenty-five affordable housing units will be accessed off the existing Ard Michael road and the sixty-eight social housing units will be accessed off Oaklands Avenue. The development also includes cycle paths, landscaped open space and all associated site development works and services.

Following an appraisal of all projects submitted to the Council, the development of ninety-three housing units in Ard Michael, Ballinalee Road, Longford Town was selected for Stage 1 Capital Appraisal and Project Review 1.

There are Four Approval Stages in applying for funding for a housing construction project from the DHLGH. The project progressed to Stage 1 Capital Appraisal and Project Review 1 and involved collating the following information:

1. Evidence of Social Housing Need in the Area
2. Copy of the Public Notice inviting housing proposals
3. Details of the Evaluation Process undertaken
4. Drawings of the Proposal (Floor Plans & Site Layout Map indicating clearly the dwellings to be purchased)
5. Planning Status of the turnkey proposal
6. Sustainable Community Proofing Assessment
7. Independent Valuation (or Quantity Surveyor cost opinion/report, if applicable)
8. Cost (completed Form HCA3) and Value for Money Evaluation
9. Indicative programme for delivery and phasing (if applicable)
10. Local Authority Recommendation

In September 2024, the Council submitted a Capital Appraisal report to the DHLGH. This included an independent Quantity Surveyor report to assess reasonable cost delivery for the project in line with Circular 31/2019.

The DHLGH sought additional information on a number of items and following receipt of these details from the Council, the DHLGH approved an all-in budget of €36,115,533 including legal, survey, valuation and project management fees.

The Council are currently engaging with their legal representatives regarding the Contracts for Sale for the purchase of sixty-eight social and twenty-five affordable housing units.

The Council have sought and received approval from the elected members to apply for a loan of €10,000,000 to facilitate cashflow during the phased payment process.

The project will be funded under the Social Housing Investment Programme and delivered under the 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 development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town. 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
- Acquire housing units to meet the social and affordable housing need in County Longford in a reasonable timeframe. - Reduce the number of approved applicants on the Council's housing list. - Comply with Revenue rules. - Deliver on housing targets as set by the DHLGH.	- Corporate Plan 2024-2029. - Circulars for the provision of Social Housing. - Grant of Planning Permission for the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town. - Letter from DHLGH outlining Social Housing Delivery Targets under the Housing for All –the Council has a target of 75 units in 2024, 82 units in 2025 and 83 units in 2026. - Administrative, engineering and technical staff support. - Capital funding of an all-in budget of €36,115,533	- Identification of housing need. - The Planning Authority grant planning permission to Adaview Limited for the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town under Planning Reference 22/153. - The Council place an advertisement on etenders, in the local paper and on the Council's website seeking expressions of interest for turnkey developments, housing schemes and land for the provision of Social and Affordable housing. - Adaview Limited submit details of a proposed development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town to the Council for consideration under the expression of interest advertisement. The proposed development consists of sixty-eight social and twenty-five affordable housing units. - The Council evaluate the proposals received and select the preferred proposal. - The Council obtain the services of an independent quantity surveyor to assess the development costs	- Ninety-three housing units will be available for social and affordable housing. - All houses are to be built to a A2 BER.	- Sixty-eight families on the Council's housing list will be provided with social housing. - Twenty-five affordable houses will be available to eligible affordable housing applicants to purchase at a reduced market value. - Sixty-eight families will be removed from the housing list when they are appointed tenants. - The Council will receive additional income from rent when the social houses are tenanted. - The housing units will be 70% more energy efficient and cheaper to heat.

Objectives	Inputs	Activities	Outputs	Outcomes
Promote sustainable communities.	approved by the DHLGH to acquire the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town.	submitted by Chartered Quantity Surveyor Angela Crossan on behalf of Adaview Limited. - Ciaran Leech, Quantity Surveyor provides a report on the costs submitted for the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town. - The Council prepare a Capital Appraisal for the development of ninety-three houses and submits it to the DHLGH for approval. - The Council correspond with the DHLGH on queries arising from the Capital Appraisal for the development of ninety-three houses including twenty-five affordable houses. - The Council receive funding approval from the DHLGH. - The Council engage with legal advisors re contract preparation for the purchase of sixty-eight social and twenty-five affordable housing units. - The Council seek approval from the elected members to apply for a loan of €10,000,000 to facilitate cashflow during the phased payment process.		- The sustainable houses when built will help deliver a 50% improvement in energy efficiency by 2030. - The Development will lead the Council to progress towards a near zero carbon investment strategy. - There will be a good tenure mix in the local area and sustainable community. - The Council is supporting the urban regeneration of Longford Town. - The elected members approve the loan application at the April 2025 Council meeting facilitating cashflow during the stage payment process.

Description of Programme Logic Model

Objectives: The main objectives of the proposed project are to acquire properties for social and affordable housing in a cost-effective manner, in order to house applicants on the Council's housing list, to reduce the number of approved applicants on the Council's housing list and to do this in a manner that helps the Council achieve objectives in the Corporate Plan 2024-2029 and met the social housing build targets set by the DHLGH for 2024-2026. The Council must be compliant with Revenue rules when processing payments to the developer.

Inputs:

1. The Corporate Plan 2024-2029.
2. The Council are guided by Housing Circulars for the provision of Social Housing.
3. Grant of Planning Permission for Planning Application 22/153 and the attached conditions.
4. Letter from the DHLGH outlining the Social Housing Delivery Targets for 2024, 2025 and 2026 under the Housing for All Plan.
5. The administrative, engineering and technical support from the employees in Housing and Planning were required to advance the project.
6. The primary input to the programme is the capital funding approval of €36,115,533, including associated costs (legal, survey, valuation and project management fees) which was provided by the sanctioning authority, the DHLGH.

Activities:

Key activities performed throughout the project included:

1. The Housing department carry out social housing assessments to determine the need for social housing, the number of people, location and type of accommodation.
2. The Planning Authority grant planning permission to Adaview Limited for the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town under Planning Reference 22/153.
3. The Council place an advertisement on etenders, in the local paper and on the Council's website seeking expressions of interest for turnkey developments, housing schemes and land for the provision of Social and Affordable housing.
4. Adaview Limited submit details of a proposed development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town to the Council for consideration under the expression of interest advertisement. The proposed development consists of sixty-eight social and twenty-five affordable housing units.
5. The Council evaluate the proposals received and proceed with preferred proposal.
6. The Council obtain the services of an independent quantity surveyor to assess the development costs submitted by Chartered Quantity Surveyor Angela Crossan on behalf of Adaview Limited.

7. Ciaran Leech Quantity Surveyor provides a report on the costs submitted for the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town.
8. The Council prepare a Capital Appraisal for the for the development of ninety-three houses and submits it to the DHLGH for approval.
9. The Council correspond with the DHLGH on queries arising from the Capital Appraisal for the development of ninety-three houses including twenty-five affordable houses.
10. The Council receive funding approval from the DHLGH.
11. The Council engage with legal advisors re contract preparation for the purchase of sixty-eight social and twenty-five affordable housing units.
12. The Council seek approval from the elected members to apply for a €10,000,000 loan to facilitate cashflow during the phased payment process.

Outputs:

1. The Council will acquire ninety-three new social and affordable houses with an A2 BER.

Outcomes: There will be a number of outcomes from the project including:

1. The Council will provide sixty-eight social houses for approved applicants on the Council's housing list.
2. The number of approved applicants on the Council's housing list will be reduced.
3. The Council will receive additional income from rent when the social houses are tenanted.
4. The new social houses will have a A2 BER making them 70% more energy efficient, cheaper to heat and have improved air quality.
5. The Council will increase the County's resilience to the impacts of climate change and will achieve Greener County strategic objectives in the Corporate Plan.
6. The Council will provide twenty-five affordable houses to eligible affordable housing applicants to purchase at a reduced market value.
7. There will be a good tenure mix in the local area and a sustainable community.
8. The Council will be supporting the Urban Regeneration of Longford Town.
9. Approval by the elected members for the loan of €10,000,000 will assist the Council manage cashflow during the phased payment process. Payments will be made to the contractor by the Council and claims will then be submitted to the DHLGH for reimbursement.

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

The following section tracks the development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town from inception to conclusion in terms of major project/programme milestones

January 2023	Planning permission granted to Adaview Limited for all associated works to develop ninety-three houses at Ard Michael, Ballinalee Road, Longford Town – PL22/153.
June 2023	Advertisement published on etenders, the Council's website and in the local paper seeking expressions of interest for turnkey developments, housing schemes and land for the provision of Social and Affordable housing.
January 2024	- Adaview Limited submit details of a proposed development of ninety-three housing including 25 affordable houses on a 3.53ha site as an extension to the existing and private residential estate of Ard Michael, Ballinalee Road, Longford Town. - On behalf of Adaview Limited, Chartered Quantity Surveyor Angela Crossan submits Cost of Housing Development at Ard Michael, Ballinalee Road, Longford Town to the Council.
March 2024	- The Council obtain the services of independent Quantity Surveyor Ciaran Leech to assess reasonable cost delivery for the proposed project. - Independent Quantity Surveyor Ciaran Leech provides a report on the costs submitted for the development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town.
September 2024	Capital Appraisal on the proposed housing development at Ard Michael, Ballinalee Road, Longford Town submitted to the DHLGH
October 2024	- Neighbouring estate profile provided to the DHLGH. - Maps clarifying the division of the site for each phase of the development provided to the DHLGH. - Clarification on evaluation process undertaken provided to the DHLGH. - Phased payment dates and projected drawdown amounts required for each phase provided to the DHLGH.
November 2024	Approval-in-principle received from the DHLGH – Dept. Ref. N14-2-184 for the proposed housing development at Ard Michael, Ballinalee Road, Longford Town for the sum of €36,115,533 (including associates costs) subject to the conditions set out by the DHLGH.
December 2024 – to date	The Council engages with E.C. Gearty Solicitor regarding the Contract of Sale for purchase of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town.
April 2025	The Council seeks approval from the elected members for loan funding of €10,000,000 to facilitate cashflow during the phased payment process. The Council will make payments to the contractor and submit claims to the DHLGH for reimbursement.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town.

Project/Programme Key Documents	
Title	Details
1. Social Housing Delivery Targets 2024-2026	Letter from the DHLGH outlining the Council's Social Housing Delivery target for social housing under the Housing Delivery Action Plan 2024-2026 are 75 units in 2024, 82 units in 2025 and 83 units in 2026 through construction, leasing and acquisition, including Part V agreements and agreements with Approved Housing Bodies.
2. Planning Permission PL 22/153	Planning Permission for development of ninety-three houses at Ard Michael, Ballinalee Road, Longford Town including the schedule of conditions 1-16 attached to the grant of planning permission.
3. Housing Need Analysis	To determine the need for social housing, the number of people, location and type of accommodation required.
4. Expression of Interest	The Council place an advertisement on etenders, in the local paper and on its website seeking expressions of interest for turnkey developments, housing schemes and land for the provision of Social and Affordable housing.
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. Adaview Limited Housing Development Costs	On behalf of Adaview Limited, Chartered Quantity Surveyor Angela Crossan submits housing development costs for the development at Ard Michael, Ballinalee Road, Longford Town.
7. Independent Quantity Surveyor report on the proposed housing development costs	Independent Quantity Surveyor Ciaran Leech is employed to assess reasonable cost delivery for the proposed development at Ard Michael, Ballinalee Road, Longford Town.

Project/Programme Key Documents	
8. Capital Appraisal Report	A Capital Appraisal report was prepared and submitted to the DHLGH outlining the rationale for selecting this development to provide ninety-three houses – sixty-eight social and twenty-five affordable houses for the sum of €36,075,533 plus associated costs.
9. Various correspondence from the DHLGH	The Council corresponded with the DHLGH on queries related to the Capital Appraisal report on the proposed development including the neighbouring estate profile, maps clarifying the division of the site for each phase of the development, clarification on the evaluation process undertaken in the selection of the project and phased payment dates and projected drawdown amounts required for each phase.
10. Letter of funding approval from DHLGH	Letter of approval received from the DHLGH in November 2024 for the proposed project subject to compliance with the conditions set out and the budget notes in the Appendix.
11. Loan Application to the DHLGH	On approval from the elected members, the Council seek a €10,000,000 loan from the DHLGH to facilitate cashflow during the phased payment process.

Key Document 1: Social Housing Delivery Targets 2024-2026

On 20 September 2021, the DHLGH set out Social Housing Delivery Target for the Council from 2022 to 2026:

Year	2022	2023	2024	2025	2026	Total
Build	75	74	76	82	83	391

Key Document 2: Planning Permission PL 22/153

Planning Permission PL22/153 was granted on 25 January 2023 for the:

Development of 93 dwellings comprising 2 no. 2-storey 3-bed detached houses, 44 no. 3-storey 3-bed semi-detached houses, 28 no. 3-storey 3-bed terraced houses, 19 no. 2-storey 2-bed terraced houses, 25 no. of which will be accessed off the existing Ard Michael Road and 68 no. of which will be accessed off Oaklands Avenue. The development will include cycle paths, landscaped open space, and all associated site works at Ard Michael, Longford. Co. Longford.

Sixteen conditions were attached to the grant of planning permission. These included specific requirements for:

Carrying out the development in accordance with the plans, particulars and specifications lodged.

Demolishing an existing building on-site

The external finishes for the proposed houses.

All boundary treatments, including boundary treatments between individual houses.

Landscaping.

Road Design, public lighting, footpaths

Connection to public water /wastewater network.

Name and numbering scheme for the development.

Removal of water materials.

Surface water and existing road and land drainage.

Electric and telephone services and bulk fuel storage tank.

Compliance with Part V of the Planning and Development Act 2000-2002.

Alterations to sustainable energy proposals.

Bond and planning contributions.

Key Document 3 : 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 430 applicants with Longford as their preferred option. The analysis of accommodation required by these applicants consisted of 68 one-bedroom units, 178 two-bedroom units, 168 three-bedroom units and 16 four-bedroom units.

Key Document 4: Expression of Interest

To meet the high demand for social housing in particular locations and to achieve a faster turnaround by developers, the Council placed an advertisement on etenders, in the local paper and on its website in June 2023 seeking expressions of interest for turnkey developments, housing schemes and land for the provision of Social and Affordable housing.

Key Document 5: Project Appraisal Scoring Summary

A stipulation of the expression of interest applications received had to "be residentially zoned." An appraisal of expressions of interest received was completed against the predetermined pass/fail criteria. Social housing applications received by the Council are benchmarked against the pass/fail criteria of 1. Social Housing Need, 2. Residential Zoning, and 3. Utility Access. The preferred proposal was selected based on the marks awarded and all three criteria are separately referred and addressed in the Capital Appraisal report – Section 1.1 'Social Housing Need,' Section 4.1.3 'Land Use Zoning,' and Section 4.1.6 'Services.'

Key Document 6: Adaview Limited Housing Development Costs

Chartered Quantity Surveyor Angela Crossan submitted housing development costs for the development at Ard Michael, Ballinalee Road, Longford Town, on behalf of Adaview Limited for €36,023,634 including inflation calculations.

Key Document 7: Independent Quantity Surveyor report on the proposed housing development costs

The Council employed Independent Quantity Surveyor Ciaran Leech to assess reasonable cost delivery for the proposed development at Ard Michael, Ballinalee Road, Longford Town. He prepared a cost report on the costs submitted for the development at Ard Michael, Ballinalee Road, Longford Town identifying some abnormal costs, over and above the normal cost cover with the construction of a dwelling home specifically drainage, work at existing boundaries, rooflight, bio-retention areas, removing debris, and foul water pipe upgrade. **An analysis was provided on the costs per square foot for the average construction cost of the proposed development, the abnormal costs on construction and the National average construction cost as published by**

Society of Chartered Surveyors of Ireland (SCSI) in February 2024 and concluded that based on the analysis of all the figures, the rates and non-construction costs rates are accurate and competitive and reflect the current market rates and given that the project is to be phased over a three year period they give certainty to the end user that the costs are fixed.

This report on project costs was included in the Capital Appraisal report to support the Council's application to the DHLGH for grant funding for the development.

Key Document 8: Capital Appraisal Report

A Capital Appraisal report was prepared in September 2024 and submitted to the DHLGH outlining the rationale for selecting this development to provide ninety-three houses – sixty-eight social and twenty-five affordable houses for the sum of €36,075,533 plus associated costs.

The report comprises of the following sections:

1. Evidence of Social Housing Need in the Area
2. Copy of the Public Notice inviting housing proposals
3. Details of the Evaluation Process undertaken
4. Drawings of the Proposal (Floor Plans & Site Layout Map indicating clearly the dwellings to be purchased)
5. Planning Status of the turnkey proposal
6. Sustainable Community Proofing Assessment
7. Independent Valuation (or Quantity Surveyor cost opinion/report, if applicable)
8. Cost (completed Form HCA3) and Value for Money Evaluation
9. Indicative programme for delivery and phasing (if applicable)
10. Local Authority Recommendation

Key Document 9: Various correspondence from the DHLGH

The Council engaged with the DHLGH on queries related to the Capital Appraisal report on the proposed development including:

- The neighbouring estate profile.
- Maps clarifying the division of the site for each phase of the development.
- Clarification on the evaluation process undertaken in the selection of the project
- Phased payment dates and projected drawdown amounts required for each phase.

Key Document 10: Letter of funding approval from DHLGH

Letter of funding approval was received from the DHLGH in November 2024 for the proposed project for an all-in budget of €36,115,533 including legal, survey, valuation and project management fees subject to compliance with the conditions set out and the budget notes in the Appendix.

Key Document 11: Loan Application to the DHLGH

The Council seeks approval from the elected members for loan funding of €10,000,000 to facilitate cashflow during the phased payment process as the Council will make payments to the contractor and submit claims to the DHLGH for reimbursement retrospectively.

At the Council meeting on 9 April 2025 the elected members approve the loan application and the Council submit the loan application to the DHLGH on 15 April 2025.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the development of development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town. 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 file
Housing Need Analysis	To establish there is a need in the area for housing and for what type of housing.	On file/iHouse
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
Planning Permission	To review planning conditions associated with the development.	On file/iPlan
Strategic Assessment Report	Completed for all capital projects and programmes over €10 million. One of the objectives is to identify and assess the risks involved in pursuing the project.	Not available as not completed
Independent Quantity Surveyors Report	To ensure that rates and non-construction cost rates are accurate and competitive and reflect the current market rates and value for money.	On file
Capital Appraisal Reports	Capital Appraisal report completed in compliance with Circular 31/2019 Arrangements for the Provision by local authorities of Social Housing through Turnkey Projects. The report outlines the business case for the project, the project suitability and indicative costs.	On file
HCA3 Form	HCA3 form should accompany the Capital Appraisal report when making a capital funding application to the DHLGH.	Not available as not completed
Correspondence from and to the DHLGH	The DHLGH had a number of queries related to the Capital Appraisal report and the Council replied on all these matters.	On file
Draft Contracts for Sale	Following engagement with the Council's legal advisors draft contracts have been forwarded to the Council for signing.	On file

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 housing project. Records are maintained in hard copy file and data is also recorded electronically.

It can be seen from the table above that two items of data are not available as they were not completed.

- A Strategic Assessment Report was not completed although the qualifying threshold was met in the value of the project.
- The HCA3 Form is required to be completed and certified by the Chief Executive or delegated employee and should be submitted with the Capital Appraisal report when making a Capital Funding application to the DHLGH. This certification indicates that all mandatory eligibility criteria has been compiled with.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town 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 project does not comply with all the standards set out in the Public Spending Code. A Strategic Assessment is required for all capital projects over €10 million and although proposals with an estimated capital cost of less than €20 million may commence without need for the strategic assessment, the value of this project is €36,115,533 and therefore requires a Strategic Assessment of the proposal. The Strategic Assessment is the first stage of the project lifecycle and is critical for developing the strategic case for the project, considering in detail the range of options available and identifying risks to decide whether a project has a case for proceeding.

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

Unavailable data are the Strategic Assessment Report and the HCA3 form as neither have been completed. At the time of review Internal Audit requested that the Housing Capital team progress both documents.

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

In the absence of a Strategic Housing Plan the Housing Capital team are aspiring to deliver the Housing Capital Programme. In line with other local authorities, Housing need to develop a Strategic Housing Plan that will focus on the pathways to delivery and outline actions and responsibilities required to achieve the ambitious housing delivery targets set by the DHLGH for 2024-2026. This Plan will support Housing to achieve targets in an organised and focused manner rather than in a reactive approach. The development of this Plan has been an outstanding recommendation on the Audit Tracker since 2020 and it is certainly timely to prepare one now.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the development of ninety-three houses including twenty-five affordable houses at Ard Michael, Ballinalee Road, Longford Town.

Summary of In-Depth Check

The housing development of ninety-three houses including twenty-five affordable houses at Ard Michael with a budget of approx. €36 million is the largest capital project undertaken by the Council. A project of this significance requires preliminary appraisal and planning and has to be managed in the workflow of other housing capital projects under commitment and fulfilling new directives from the Minister of Housing. This does not excuse the Council from their obligations under the Public Spending Code. By overlooking the Strategic Assessment, Housing failed to identify probable risks including the financial risk to the Council and the need to seek loan approval to maintain cashflows during the project. Best practice was not evident in Housing from the information gathering process for the Public Spending Code. There was no compliance with the request for project/programme inventory and completed checklists remain outstanding. Housing require leadership that has the ability to clearly identify priorities and effectively allocate resources, monitor progress to deliver results and achieve objectives.

It is the opinion of Internal Audit that there is limited compliance with the Public Spending Code in respect of this project acquiring ninety-three houses including twenty-five affordable houses under the Housing Delivery Action Plan 2024-2026.

Overall Assurance Level

	Limited Assurance – There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
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Appendix D – In Depth Check – Revenue Expenditure 2024 – Operation of Arts Programme

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 Arts Programme 2024
Detail	Revenue Expenditure Code F05 Operation of Arts Programme Expenditure incurred relates to Operation of Arts Programme
Responsible Body	Community, Library and Cultural Services, Corporate and Human Resources Directorate Longford County Council
Current Status	Revenue Expenditure being Incurred
Start Date	January 2024
End Date	December 2024
Overall Cost	€917,461

Project Description

The establishment of the Arts Council in May 1951 provided the foundation for the development of the Arts in Ireland. The Arts Council is the national government agency for funding, developing and the promoting the arts in Ireland. Their role is to advocate, advise, invest and work in partnership with others, to cultivate a vibrant arts environment at the heart of Irish society.

The Arts Council:

- Actively deliver projects which value and promote the arts in Ireland, and commission and publish arts research and information.
- Work with government and other state bodies to inform arts policy.
- Invest public money into the arts in Ireland and provide funding and a range of supports to artists and arts organisations.
- Collaborate with arts practitioners and organisations to cultivate and promote Ireland's cultural landscape.
- Set policy to ensure that all funding is spent strategically, that all actions reflect the long-term interests of the public and that all decisions are transparent and fair.

In 1975 the Arts Act revised the function of the Arts Council and provided for a local government role in the Arts. In 1985 the Arts Council entered into its first formal partnership with local government to establish the post of an Arts Officer in Clare County Council. The Arts Service was established in Longford County Council in 1996 to develop the Arts within the county in a planned and strategic manner.

Longford Arts Service is currently based in Longford Library and can be contacted on the dedicated email address artsoffice@longfordcoco.ie. The activities of the Arts Service are continually evolving as new and unanticipated opportunities to work with artists, arts organisations and community groups arise. The more structured role of the Arts Service involves:

- Information provision, training, mentoring and advice – the Arts Service advises the Council on all matters relating to the Arts. The Arts Service acts as a contact point for information on such issues as professional development, project planning, and funding opportunities for artists, arts organisations, and community groups.
- Arts festivals and project development – arts development is most successfully achieved by supporting projects developed and delivered by artists or arts groups, however on occasions the Arts Service identifies gaps in provision for the arts sector, it initiates and develops projects where appropriate.
- Financial support – a range of grant schemes are administered by the Arts Service to individuals and groups. These include the Art Act Grant, Arts Bursaries, Project Funds and Residencies.
- Networking and supports – through a series of networking events, cross-collaboration with neighboring counties and shared island projects, there will be more opportunities for Longford-based creatives to thrive and network with others based in the Midland region. This will enable the transfer of information in relation to skills and funding opportunities.

In 2003 the Arts Act was published stating “that a Local Authority shall prepare and implement plans for the development of the arts within its functional area and shall, in so doing, take account of policies of the Government about the Arts”.

The fifth consecutive **County Longford Arts Strategy Art for People Art for Place 2023 – 2028** was adopted by Longford County Council in September 2023. This strategy enables support for new art practices, festivals and events that have increased significantly with the advent of new multi-cultural, multi-lingual

communities making Longford their home. A number of national policies and plans informed and influenced the development of this local strategy:

1. **Making Great Art Work 2016 – 2025** by the Arts Council sets out the coordinates by which the Arts Council will lead the development of the arts in the next decade. The strategy is implemented through a series of three-year plans:
 - **Three-year plan 2017 – 2019** described the priority investment strategies, projects and programmes during the three-year period and outlined the achievements and milestones the Arts council set themselves.
 - **Three-year plan 2020 – 2022** built on existing work, adding new areas of focus to help deliver the broader strategy. During a time of great challenges with the COVID19 pandemic, the strength and agility demonstrated revealed new opportunities.
 - **Three-year plan 2023 – 2025** focuses on supporting more people across more and diverse communities to make and participate in the arts. It addresses concerns around climate action and planning for the future.
2. **Culture 2025 – A National Cultural Policy Framework to 2025** published by the Department of Culture, Heritage and the Gaeltacht in January 2020 is Ireland's first National Cultural Policy Framework. It sets out the current state of affairs in a broad range of categories across the cultural sector, the aspirations the Government has for those areas, and the Government's commitments to achieve those aspirations.
3. **Creative Ireland Programme** – was established in 2017 and is now in its second five-year programme that includes a theme on Creative Climate Action and Sustainability. This is an all-of-government culture and wellbeing programme that is committed to the vision that every person in Ireland should have the opportunity to realise their full creative potential. It operates under five pillars:
 - Enabling the Creative Potential of Every Child
 - Enabling Creativity in Every Community
 - Investing in our Creative and Cultural Infrastructure
 - Ireland as a Centre of Excellence in Media Production
 - Unifying our Global Reputation

Longford library service administers the Creative Ireland programme on behalf of the Council and have developed a **Culture and Creativity Strategy 2023-2027** to assist them effectively deliver initiatives and enable an all-important community led engagement.

In the development of **The County Longford Arts Strategy Art for People Art for Place 2023-2028**, the Arts Service was also informed by and responsive to many local policies which offer a context for the development of the arts aligned to the wider socio-economic and cultural development of the county, including:

- Longford County Council Corporate Plan 2019-2024
- Longford County Council's Local Economic and Community Plan 2023-2029
- County Longford Development Plan 2021-2027
- Culture and Creativity Strategy 2023-2027
- Longford Library Development Plan 2021-2025
- Longford Heritage Plan 2019-2024
- Longford Healthy County Plan 2018-2022
- County Longford Tourism Strategy- Developing a connected sustainable tourism destination 2023-2027
- Longford Age Friendly Strategy 2015-2020
- Longford Digital Strategy-Centred and Connected 2021-2023
- Longford Sports Partnership Strategy 2018-2022
- Longford County Council Climate Action plan

The County Longford Arts Strategy Art for People Art for Place 2023-2028 represents an ambitious plan to grow and develop the arts in Longford. Its' title, 'Art for People Art for Place' demonstrates a strategy looking to build communities of creative possibilities for Longford citizens. The strategy takes stock of the profile and context of the arts in Longford and outlines the consultation process that informed the strategy. It also outlines the vision for the arts in Longford, as well as the mission and values on which the strategy is based.

The strategy has six themes:

- Arts contribution to the development and promotion of County Longford
- Climate action and environmental sustainability in the arts
- Connecting artists and citizens
- Collaboration and engagement
- Infrastructure development
- Supporting the living artist – developing career pathways within the arts
- Implementation and evaluation

Corresponding goals and objectives for each theme are set out in the strategy.

Local authorities are the second largest single investor in the arts in Ireland after the Arts Council.

In 2022 local government net current investment in the arts was circa €42 million, an 11% increase on 2021 figures, and capital investment was circa €7 million, a 135% increase on 2021. Collectively the Arts Council and local government have invested €0.73bn in the arts between 2017 and 2022.

In 2015 the collaboration between the Arts Council and the County and City Managers Association (CCMA) was underpinned by a **Memorandum of Understanding – A Framework for Collaboration 2016-2025**. The framework agreement with agreed goals and a shared set of principles, endorsed the significance of the strategic partnership and outlined a shared vision for a new era of arts development. The framework agreement clarified respective commitments to arts development and in particular to ensure equality of access to and engagement in the arts by all those living in Ireland.

In 2020 under the aegis of the national agreement, Longford County Council entered into a five-year framework agreement with the Arts Council including the following agreed strategic actions:

- Audience Development
- Development of Digital Arts
- Professional Development for Artists
- Place-Based Arts Development

The framework agreement was developed through a collaborative process between Longford Arts Service and the Arts Council and sets out the vision and goals for arts development in Longford over the period of the agreement. To ensure shared goals and desired outcomes are achieved, the Arts Service provide narrative and numerical reports to the Arts Council annually. Proposed activities for the following year are also reported by the Arts Service to support the application for Partnership Funding from the Arts Council.

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 Arts Programme 2024. 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
- Lead and support the regeneration of our county towns and villages. - Develop and expand the use of digital technology to create art, to increase public awareness of arts and cultural activity and develop the levels of creative access and participation by the people of Longford. - Place based arts development.	- Revenue funding of €917,461. - Arts Council, Department of Arts, Sports and Tourism, Fáilte Ireland and other department funding for the Arts Service. - One staff resource – Arts Officer. - Administrative support from library services. - County Librarian. - Creative Community	- Development of Longford Lights festival. - Coordinated with Night Time Economy Advisor and Backstage Theatre to deliver First Friday's project. - Produced an interactive art installation for the Dream Space event in Edgeworthstown Co. Longford. - Supported the Bula Bula Samba to organise Longford Pride Fest 2024. - Coordinated with Creative Ireland and Knights of Conquest CLG to deliver Sun Town festival in Granard, Co. Longford - Supported the hosting of the Ukulele Ceili festival. - Development of Culture Night event. - Coordinated with Tourism Office, Night Time Economy Advisor, and Local	- Produced an expanded Longford Lights festival over three evenings 23-25 February 2024. - Produced six First Friday evening events between April and October 2024. - Participated in the second Longford Microsoft Dream Space Showcase held on 24 May 2024. - First Longford Pride Fest was held on 15 June 2024. - Sun Town festival was held on 5-7 July 2024. - Ukulele Ceili festival held on 19-21 July 2024. - Produced Culture Night on 20 September 2024. - Dead of Night Halloween Festival was held on 26-28 October 2024. - Christmas Lights event 29 November 2024.	- Circa 11,000 citizens attended the Longford Lights festival with twenty-six exhibitions, approx. fifty artists employed, forty-three community groups and three businesses participated. - Development plan to integrate Longford Lights festival with Night Time Economy initiatives. - Eighteen businesses and forty-six artists and musicians participated in the First Friday events. The majority of the artists and musicians involved were from County Longford. - Circa 450 schoolchildren from eighteen primary schools demonstrating over one hundred projects attended the Dream Space event on 24 May 2024.

Objectives	Inputs	Activities	Outputs	Outcomes
- Professional development of artists. - Culture Night.	- Engagement Officer. - Association of Local Authority Arts Officers.	- Community Safety Partnership to deliver the Halloween Dead of Night Festival. - Coordinated with Tourism Office, Night Time Economy Advisor, and Local Community Safety Partnership to deliver the Christmas Lights event. - Mentored and supported artists to develop projects and source funding. - Facilitated training for artists and community groups. - Curation of event programmes. - Supported the reconstitution of a community-based arts organisation. - Development of a new Arts Service website. - Creation of a comprehensive mailing list of all artists, creators and arts activists. - Developed an on-line grant application platform for artists.	- Mide Arts Group applied for grant funding from the Arts Council. - Retained the independent domain www.longfordarts.ie and created pages that reflect recent developments in the Arts Service programme. - Distribution of targeted information to Arts Service users. - Improved administrative and assessment workflows for grant applicants, speeding up the grant delivery process by three months. - Five local digital artists create a bespoke digital projection piece using the digital projector. - Three local artists produce Earth Man Machine a multidisciplinary performative piece about bogs. - Approved site for Failte Ireland's Fire and Shadows pilot programme 2023-2026.	- Longford's LGBTQ+ community participated in a safe, positive and fun series of events to celebrate Pride Festival. - The Sun Town festival had musicians, fire dancers, story tellers, community groups and a hypnotherapist to entertain the capacity 300 crowd and plans to develop in 2025. - Circa 500 attended the Ukulele Ceili festival with nine businesses participating in the event. - Twenty-three events were held on Culture Night 2024, sixteen in Longford Town and seven countywide with five businesses participating and circa 2,500 in attendance. - Produced and delivered the night time parade element of the Halloween Dead of Night three-day festival with circa 7,000 citizens in attendance at the parade.

Objectives	Inputs	Activities	Outputs	Outcomes
		- Acquired a high spec digital projector in partnership with Backstage Theatre. - Applied for additional funding from Creative Ireland, Art's Council and other grant streams. - Coordinated with Longford School Completion Programme to deliver Young People, Children and Education Project. - Continued the development of the local Cultural economy in coordination with the Creative Community Engagement Officer. - Promoted and facilitated Arts Service grant funding schemes – Arts Projects Awards, Arts Bursary Awards, Film Mentorship Awards, Short Film Bursary Award, Longford Lights festival, Dead of Night festival and Culture Night. - Guided Longford County Council on the	- Arts Service awarded €32,000 Creative Places research grant funding from the Art Council for Edgeworthstown, Co. Longford. - Arts Service awarded €80,000 funding to deliver Making Moving Art project with Traveller and Roma children in two national schools involving them in an innovative programme to learn new skills and be able to represent themselves and their culture. - Spraoui mentor supported transition of Dead of Night festival from a community parade to a performance spectacle. - Macnas delivered spectacle design training to artists to develop concepts and implement the Fire and Shadows procession at the Halloween Dead of Night festival. - Twenty-six applications for Culture Night Award grants.	- Easily accessible Arts Service website for service users. - Digital projection mapping on the former Ulster Bank building on Culture Night. - Earth Man Machine publish seven podcasts of interviews with residents of County Longford. - Edgeworthstown Creative Places research project produces dedicated actions and research opportunities. - Making Moving Art project supported Traveller and Roma children make a successful transfer from national school to secondary school. - Ten artists participated in the Fire and Shadows procession at the Halloween Dead of Night festival. - Nine Culture Night grants awarded totalling €1,119. - Twelve Arts Bursary grants awarded totalling €14,218.

Objectives	Inputs	Activities	Outputs	Outcomes
		establishment of a Festival Development committee. • Arranged for independent assessment of Arts Service grant funding applications. • Reviewed and approved invoice payments to suppliers and approved grant payments to artists. • Budget management to ensure compliance with the Council's fiscal and procurement policies. • Dealing with public enquires. • Promotion and advertising of arts events. • Attending Arts Council and municipal events, meetings and conferences.	• Fifty-seven applications for Arts Bursary Award grants. • Twenty-four applications for Arts Project Award grants. • Transparent awarding of grant funding applications.	• Nine Arts Project grants awarded totalling €23,000.

Description of Programme Logic Model

Objectives:

The objectives of the Arts Service are to develop the arts by supporting artists to work and live in County Longford and to build audiences. To develop the quality of art by supporting artists that are both professional and amateur. To increase public awareness of arts and cultural activity and to develop the levels of creative access and participation by the people of Longford. To provide events for creativity and culture and to provide opportunities to perform for local musicians and artists. To be valued by and essential to communities and to grow and transform the County's economy and infrastructure.

Inputs:

Financial Input:

The elected members approved an allocation of €917,461 for the Operation of Arts Programme 2024 at the Statutory Budget Meeting on 4 December 2023.

The Arts Council, Department of Arts, Sports and Tourism, Fáilte Ireland and other government departments provide funding to Longford County Council for national programmes under their remit.

Department of Rural and Community Development Community Recognition Fund 2023 grant allocation of €72,000 to purchase a communal gig rig.

Human Input:

Longford County Council staff members are assigned various responsibilities under the Operation of the Arts Programme. Apportioned salary costs for one staff member, totalling €67,371 were charged in 2024.

Systems Input:

1. All income and expenditure is processed in Agresso, the Financial Management System.
2. Dedicated Arts Service website artsoffice@longfordcoco.ie
3. On-line grant application platform for artists.

Activities:

1. Worked in a partnership approach with Longford County Council, artists, musicians, community groups and businesses to deliver events, projects and programmes in County Longford.
2. Progressed funding applications to successful outcome to deliver projects and programmes for the citizens of County Longford.
3. Mentored and supported artists to develop projects and source funding.
4. Facilitated training for artists and community groups.
5. Supported the reconstitution of a community-based arts organisation.
6. Promoted and facilitated Arts Service grant funding schemes.

7. Promoted and advertised arts events.
8. Procurement of Gig Rig for Longford Arts events and printing of the Longford Arts Strategy 2023-2028.
9. Reviewed and approved invoice payments to suppliers and approved grant payments to artists as appropriate.
10. Budget management to ensure compliance with the Council's fiscal and procurement policies.

Outputs:

1. A series of events were delivered in a coordinated manner for the citizens of Longford involving the Arts Service – Longford Lights 23-25 February, First Fridays April-October, Longford Microsoft Dream Space Showcase 24 May, Pride Fest 15 June, Sun Town festival 5-7 July, Ukulele Celi festival 19-21 July, Culture Night 20 September, Dead of Night Halloween festival 26-28 October, Christmas Lights event 29 November 2024.
2. Local artists and musicians were employed in the listed events.
3. Training, mentoring and support was provided to artists, musicians and community groups.
4. Projects and programmes were delivered following successful funding applications.
5. Grant funding was awarded to artists and cultural organisations.

Outcomes:

1. Delivery of the Arts Service in accordance with the Council's Corporate objectives and in accordance with the objectives outlined in the County Longford Arts Strategy Art for People, Art for Place 2023-2028, Culture 2025, the Creative Ireland Programme 2023-2027 and the Culture and Creative Strategy 2023-2027.
2. Provision of a cost-effective Arts service that meets the user's cultural needs and interests.
3. Increased focus on opportunity for artists and availability of art practices to all members of the community.
4. The Arts service continues to remain visible and relevant in the community through collaborations and partnerships.
5. The implementation of plans and strategies for the county has led to improved access to Arts Services for all communities.
6. Opportunities created for artists, musicians, community groups and cultural organisations to participate in cultural events.
7. Independent artists supported through the Art Service grant funding schemes.
8. Audience capacity grown through the variety of cultural events coordinated by Longford Arts Services and increased public awareness of arts and cultural activity.

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

The following section tracks the Operation of Arts Programme from inception to conclusion in terms of major project/programme milestones

1951	The Arts Act 1951 established the Arts Council (An Chomhairle Ealaíon) to stimulate public interest in the arts and to promote their knowledge, appreciation and practice and assist in improving artistic standards. The arts which the Council had the power to promote initially were, painting, sculpture, architecture, music, drama, literature, design in industry, the fine art and applied arts generally.
1975	The Arts Act 1975 developed the role of the Arts Council and facilitated the achievements of the following decades through increasing public access and engagement.
1996	Longford County Council appoint an Arts Officer to develop the Arts within the county in a planned and strategic manner.
2003	The Arts Act was updated in 2003 to broaden access to the arts in local authority areas. Local authorities were given responsibility to prepare and implement plans for the development of the arts within their administrative area and take account of policies of the Government in relation to the arts. Local Authorities were also permitted to provide financial or other assistance for the purpose of stimulating public interest in the arts, promoting knowledge, appreciation and practice of the arts or improving standards in the arts.
2016	Making Great Art Work 2016-2025 was published by the Arts Council.
2019	The Corporate Plan 2019-2024 was adopted by the elected members on 11 December 2019.
2020	- Culture 2025 – A National Cultural Policy Framework was published by the Department of Culture, Heritage and the Gaeltacht in January 2020. - Framework Agreement was signed between the Arts Council and Longford County Council.
2023	- Culture and Creativity Strategy 2023-2027 was adopted by the elected members on 18 January 2023. - The County Longford Arts Strategy Art for People Art for Place 2023-2028 was adopted by the elected members in September 2023.

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 Arts Programme 2024.

Project/Programme Key Documents	
Title	Details
The County Longford Arts Strategy Art for People Art for Place 2023-2028	Longford's Arts Service developed an Arts Strategy 2023-2028 outlining the mission, values, principles and objectives of the Arts Service for the next five years.
Annual Service Delivery Plan	The Annual Service Delivery Plan details the key objectives and actions to be achieved in 2024 including the service plan objectives for the Arts Service.
Adopted Budget of Longford County Council	The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Arts Service for the coming year – 2024.
Annual Financial Statement of Longford County Council	The Annual Financial Statement sets out the Council's financial position for 2024. 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 Arts Services.
Longford County Council Procurement Policy 2022 and the Longford County Council Corporate Procurement Plan 2024-2029	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 Corporate Procurement Plan was developed to compliment the strategic objectives of the Corporate Plan 2024 -2029 and sets put the procurement objectives for the period.
Financial Management System – Agresso financial reports	General ledger reports detailing income and expenditure for the Arts Service.

Key Document 1: The County Longford Arts Strategy Art for People Art for Place 2023-2028

The County Longford Arts Strategy Art for People Art for Place 2023-2028 was developed to outline the mission, values, themes, goals and objectives of the Arts Service for the next five years. The Longford Arts Strategy highlights the value of creative and artistic creativity within the County and recognises that the Arts plays a role in attracting inward economic investment, the knowledge and cultural economy, entrepreneurship and tourism. The Arts Strategy is informed by research, as well as key national and local documents which inform it's priority actions including Making Great Art Work 2016-2025, Culture 2025 – A National Cultural Policy Framework to 2025, Longford County Council Corporate Plan 2019 – 2024, Longford County Council's Local Economic and Community Plan 2023-2029, County Longford Development Plan 2021-2027, Culture and Creativity Strategy 2023-2027, Longford Library Development Plan 2021-2025, Longford Heritage Plan 2019-2024, Longford Healthy County Plan 2018-2022, County Longford Tourism Strategy- Developing a connected sustainable tourism destination 2023-2027, Longford Age Friendly Strategy 2015-2020, Longford Digital Strategy-Centred and Connected 2021-2023, Longford Sports Partnership Strategy 2018-2022, Longford County Council Climate Action Plan.

Key Document 2: Annual Service Delivery Plan

The Annual Service Delivery Plan 2024 clearly outlines the public sector duty, organisational capacity, financial summary, strategic delivery objectives, principal services and implementation and monitoring 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 Arts Service for the coming year – 2024. The approval of the Arts Service along with all other budgets is a reserved function and was approved by the Council at the Statutory Budget Meeting on 4 December 2023.

Key Document 4: Annual Financial Statement of Longford County Council

The Annual Financial sets out the Council's financial position for 2024. 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 Arts Service. It was noted in the review of income and revenue expenditure that job codes relating to the Creative Ireland programme, Ardagh Heritage Centre, Decade of Commemorations programme and National Famine Commemoration Day were reported in F05 – Operation of Arts Programme when they should be reported under F02 – Operation of Library and Archival Service. The relevant expenditure totalled €309,931 and budget €207,000 plus grant income €289,339 totalled €496,339. At the time of review these job codes were amended in the Chart of Accounts in Agresso and are now correctly recorded in the Annual Financial Statement for 2025.

The Arts Service income and revenue expenditure were amended below to reflect the non-programme expenditure.
Actual Expenditure €917,461 less €309,931 non Arts Programme expenditure = €607,529 Arts Service Actual Expenditure.
Budget Expenditure €807,435 less €207,000 non Arts Programme budget = €600,435 Arts Service Budget Expenditure.
The Arts Service also received grant funding of €169,464 which kept the service well within budget.

Key Document 5: Longford County Council Procurement Policy 2022 and the Corporate Procurement Plan 2024-2029

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 Corporate Procurement Plan was developed to complement the strategic objectives of the Corporate Plan 2024 -2029 and sets out the procurement objectives for the period. The objective of the Corporate Procurement Policy and the Corporate Procurement Plan is to ensure that value for money is achieved by all departments in the Council including the Arts Service. The Arts Officer has sought guidance and support from Longford County Council's Procurement Officer for the procurement of goods and services. Quotations were on file for the procurement samples reviewed confirming compliance with the Council's policy.

Key Document 6: Agresso financial reports

General ledger reports detailing income and expenditure for the Arts Service were reviewed. The review confirmed expenditure for salary costs and associated travel and subsistence payments, payments relating to Longford Lights Festival, Culture Night and the Halloween festival, arts grant payments to artists €67,403, contribution to Longford and Westmeath Education Training Board for Music Generation Longford €25,000, grant payment to Backstage Theatre €113,205, grant payment to Granard Motte Community Enterprise of €10,000 and payments to the coordinating artists completing research for Creative Places Edgeworthstown project. It was noted in the review of expenditure that payments related to the Longford Lights festival were charged to job code Arts Office Education and Promotion instead of Longford Lights Lantern Festival job code.

Income was noted from the Arts Council for the Partnership Grant, from Creative Ireland for Longford Lights and from Fáilte Ireland for the Halloween festival.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Operation of Arts Programme 2024. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Delivery Plan for Longford County Council including the operation of the arts programme 2024	To determine the key objectives, inputs, activities, outputs/targets and the ultimate outcomes.	On file
Adopted Budget of Longford County Council	To determine if the annual budgets are efficiently and effectively managed.	On file
Annual Financial Statement (AFS) of Longford County Council	To determine if actual expenditure exceeded budgeted expenditure, to check that expenditure is correctly charged to job codes and services.	On file
Financial reports for expenditure analysis on the operations of the arts programme	To monitor expenditure to budget. To review spend. To monitor arts grants and contributions paid. 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 check that expenditure is charged to the correct job code and service 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 Arts Programme 2024 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 a number of revenue income and expenditure job codes were incorrectly reported in F02 Operation of the Arts Programme. At the time of review these job codes were amended by Finance to report correctly in F02 Operation of Library and Archival Service for the Annual Financial Statement 2025. Due care should be taken when setting up new job codes in Agresso that they will be accounted for correctly in the Annual Financial Statement enabling Finance produce compliance reports relevant to each budget holder.

Due care should be taken when processing payments in Agresso that the actual expenditure is charged to the job code where the budget has been allocated otherwise variances may arise in the accounts.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Operation of Arts Programme 2024.

Summary of In-Depth Check

From the analysis and examination of the Operation of Arts Programme 2024, 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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