



Public Spending Code
Quality Assurance Report for 2025
Longford County Council

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

May 2026

Certificate

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

Signature of Accounting Officer:



Paddy Mahon
Chief Executive
Longford County Council

Date:

28 May 2026

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 – 2025.....	10
Appendix B – Checklists of Compliance.....	18
Appendix C – In Depth Check – Capital Expenditure 2025 – N55 Granard By-Pass...	26
Appendix D – In Depth Check – Revenue Expenditure 2025 – RAS Programme	39

Introduction

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

Requirements of the Quality Assurance Aspect of the Public Spending Code

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

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

STEP 1 – Project Inventory

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

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

The Project inventory, set out in the format described above, is included in Appendix A. [Appendix A – Inventory of Projects and Programmes Over €0.5m - 2025](#)

The Inventory contains 84 Projects under the three stages and comprises a total value of €233.39m. 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	0.63			18.10	16.69	25.93	61.35
Expenditure Being Incurred	58.49	10.08		42.54	53.58		164.69
Expenditure recently ended	7.35						7.35
Totals	66.47	10.08		60.64	70.27	25.93	233.39

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	1			11	2	1	15
Expenditure Being Incurred	36	1		22	5		64
Expenditure recently ended	5						5
Totals	42	1		33	7	1	84

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

For 2025 Longford County Council have reported no projects in this category.

The Quality Assurance Report for 2025 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

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 Reviews 2023 - 2025				
	2023	2024	2025	TOTAL
Capital	€m	€m	€m	€m
Total Reported	119.30	176.45	164.19	459.94
In-Depth Review	7.64	36.12	20.00	63.76
% averaged	6.4%	20.5%	12%	14%
	2023	2024	2025	TOTAL
Revenue	€m	€m	€m	€m
Total Reported	62.93	70.80	69.20	202.93
In-Depth Review	0.00	0.92	1.87	2.79
% averaged	0.0%	1%	2.7%	1.4%

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 the N55 Granard By-Pass (*see Appendix C*) and the Revenue project was Revenue Expenditure – A07 RAS Programme (*see Appendix D*). There was substantial 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.

Summary of Capital Expenditure – N55 Granard By-Pass In-Depth Check

The N55 Granard By-Pass is being delivered in accordance with TII's Project Management Guidelines. These guidelines provide a framework for development of National Road, Greenway and Active Travel Projects ensuring consistency and efficiency in project management. The guidelines support the Project Manager in delivering the project, guarantee compliance with regulations and promote sustainability, climate action, biodiversity and safe systems.

It is the opinion of Internal Audit that there is substantial compliance with the Public Spending Code in respect of the N55 Granard By-Pass scheme.

Summary of the Revenue Expenditure – A07 RAS Programme In-Depth Check

This in-depth check involved examining the operation of the RAS Programme in 2025 in Longford County Council.

The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long term dependents under the Supplementary Welfare Allowance Scheme and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that all financial and some operational information was being maintained. Whilst RAS file management needs to be improved to ensure compliance with the requirements of the RAS scheme and in preparation for further RAS Compliance checks by the DHLGH that commenced last year, Internal Audit did confirm that rent calculations for Landlords/Agents and tenants were evidenced on every sample file. The programmes objectives are being achieved along with the related cost.

It is the opinion of Internal Audit that the RAS programme is in Satisfactory compliance with the standards set out in 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 2025 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 substantial assurance in the delivery of the N55 Granard By-Pass capital project and that there is satisfactory assurance in the delivery of the RAS programme and that the requirements of the Public Spending Code are being met.

Appendix A – Inventory of Projects and Programmes Over €0.5m – 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	Explanatory Notes		
Housing and Building									
Essential Repair Grants 2026	From Capital Budget 2026-2028				Dec-26	€2,557,537	Capital Budget 2026-2028		
Energy Efficiency Retrofit Programme 2026	From Capital Budget 2026-2028				Dec-26	€1,360,000	Capital Budget 2026-2028		
6 Units Colmille Terrace, for renovation (No's 1, 2, 15, 16, 19 & 24)	Six individual units, now being considered as one project				Q2 2028	€2,500,000	Considered as part of review of Colmille Terrace Project and negotiations with AHB to progress		
Longford Road, Ballinalee (Botharin na Carraige)	LP565 & LP531 - 9 New Build Social Homes					€3,059,139	Ongoing project for future development		
Main St, Ballymahon (Old Convent)	AHB CAS 7 Turnkey Units (CA25000076 - 62V)				2026	€2,045,387	This CAS application is in draft with the Department		
Ard Michael - Glebelands Park, Longford Town	LP 548 - 68 Turnkey New Units for Social Housing				2027	€25,928,767	Some units will be completed in 2026		
Ard Michael - Cuir an Easpaig, Longford Town	LP 548 - 25 Turnkey New Units for Affordable Housing				2027	€9,528,123			
A07 RAS and SHL Programme		€634,647							
Active Travel									
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.		
Regeneration									
Connolly Barracks Reimagined	Renovation of Sean Connolly Barracks				Dec-27	€7,163,248			
Town Centre First									
Just Transition Start Fund	Extension to Lus na Greine Family Resource Centre					€1,400,000	Application submitted		

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		
Environmental Services									
Ballymahon /Ballymulvey Landfill Remediation						€500,000	Ballymahon /Ballymulvey Historic Landfill Site		
Cartron Landfill Remediation						€1,500,000	Cartronbig Historic Landfill Site		
Ballymaurice Landfill Remediation						€500,000	Ballymaurice Historic Landfill Site		
Pathfinder Energy Retrofits	Energy Retrofits for Aras an Chontae, Camlin Court, Longford Library, Library HQ and Longford Firestation				3 years	€2,000,000	€1m from SEAI, €1m match funding - Project approved by Management Team		
Totals		€634,647	€0	€0		€60,717,945			

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		€4,882,228							
A02 Housing Assessment, Allocation and Transfer		€893,725							
A03 Housing Rent and Tenant Purchase Administration		€1,292,063							
A05 Administration of Homeless Service		€992,497							
A06 Support to Housing Capital and Affordable Programme		€2,462,147							
A07 RAS and SHL Programme		€3,288,675							

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	
A08 Housing Loans		€568,079							
A09 Housing Grants		€687,673							
2025 Voids Programme			€783,862	€396,000		€1,179,862	€1,270,988	€91,126 additional expenditure charged in 2026	
3 Houses Cranleymore Abbeylara	LP 290		€10,583	€428,137	Q1 2026	€438,720	€635,243	Project substantially completed in 2025, handover early 2026	
13 Houses St Rita's Park Road, Longford N14/2/142	LP 298		€170,541	€0	Q4 2027	€170,541	€2,097,617	Ongoing project - building works not yet commenced, pending final planning permission.	
22 Houses Radharc na Muilleann, Lanesboro N14/2/162	LP 376		€38,344	€0	Q3 2027	€268,834	€5,855,660	Ongoing project, Consultant appointed start Q1 2026.	
13 Houses Drynan, Ballymahon N14/2/163	LP 407		€0	€0	Q4 2027	€240,059	€2,777,384	2020 purchase for ongoing development, anticipated completion 2027	
7 Houses, Granada View, Granard N14/2/165 (Formerly Cnoc na Gréine)	LP 449			€68,690	Q2 2027	€207,713	€2,224,274	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		€52,518	€0	Q4 2027	€189,680	€1,292,838	2020 purchase for ongoing development, anticipated completion 2027	
10 Houses St. Patrick's Ballinamuck, Co. Longford	LP 463			€283,839	Q4 2027	€403,544	€3,672,136	New Build Development - currently on hold	
6 Houses Lamagh, Newtownforbes, Co. Longford	LP 466		€121,506	€195,958	Q4 2026	€317,464	€1,631,273		
54 Main Street, Granard (Hourican's Hotel) 8 units and parking	LP 470 & LP 560		€35,834	€0		€480,562	€3,954,718	2022 Purchase, ongoing development	
Butchers, Market Street, Granard, Co. Longford	LP 483		€14,680	€0		€120,389	€1,292,838	2022 Purchase, ongoing project	
2 units Casey Court, Kenagh, Longford	LP 547		€8,180	€0	Q4 2027	€8,180	€551,049	2025 Purchase corner site in existing estate, future	

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	
Road Transportation and Safety									
B01 NP Road Maintenance & Improvement		€2,692,556							
B02 NS Road - Maintenance & Improvement		€2,700,766							
B03 Regional Road - Maintenance & Improvement		€3,283,077							
B04 Local Road - Maintenance & Improvement		€10,081,304							
B05 - Public Lighting		€993,627							
B07 - Road Safety Engineering Improvement		€606,756							
B09 - Maintenance & Management of Car Parking		€949,680							
N55 Granard By-Pass	By-pass of Granard town			€13,196		€13,196	€20,000,000	Scheme in early design for by-pass of Granard town	
Active Travel									
NTA AT MARKET ST/BARRACK LANE PED & CYCLE SCHEME LFD GRANARD	Active Travel Pedestrian & Cycle Scheme			€587,480	Completed in 2025	€808,235	€868,235	Cumulative figure is everything included in this project from 2021.	
NTA AT BATTERY RD PED & CYCLE SCHEME LFD - PATHFINDER	Active Travel Pedestrian & Cycle Scheme			€1,141,701	Expected completion Q1 2026	€3,561,376	€3,727,770	Cumulative figure is everything included in this project from 2021.	

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	
NTA AT AGHAFAD PED & CYCLE SCHEME LFD	Active Travel Pedestrian & Cycle Scheme			€25,003	12 months	€65,204	€600,000	Construction has started on this project	
NTA AT TEMPLEMICHAEL CYCLEWAY & CAMLIN BRIDGE TO MALL	Active Travel Pedestrian & Cycle Scheme			€27,601	36 - 48 months	€27,851	€2,278,019	This project will move to stage 5 when Preliminary design is complete.	
NTA AT LOWER BATTERY RD CHURCH STREET	Active Travel Pedestrian & Cycle Scheme			€57,616		€57,616	€3,145,789	Project moving to Phase 3 preliminary design, to be co-funded by URDF.	
NTA AT R392 BALLYMAHON PED & CYCLE SCHEME LFD	Active Travel Pedestrian & Cycle Scheme			€52,286	Expected completion end 2026	€74,825	€1,256,480	Project expected to be completed by end of 2026.	
Water Services									
C01 Operation and maintenance of Water Supply		€2,079,218							
C02 Operation and maintenance of Wastewater Treatment		€564,326							
Development Management									
D01 Forward Planning		€532,980							
D02 Development Management		€1,165,147							
D05 Tourism Development and Promotion		€548,084							
D06 Community & Enterprise Function		€2,034,930							
D09 Economic Development & Promotion		€3,609,505							
D11 Heritage and Conservation Services		€538,745							
D12 Agency & Recoupable Services		€2,282,255							

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	
Regeneration									
URDF 20 CAMLIN QUARTER REGENERATION			€0	€0	2030	€19,625	€13,921,255		
RRDF 2018 Granard Motte Heritage Project	RRDF 2018 Granard Motte Heritage Project		€18,640	€25,000	2028	€749,512	€4,340,000		
RRDF 2020 Lanesborough Enhancement	Enhancement of the Attractiveness of Lanesborough as a Tourism Destination. Visitors Centre Lanesboro		€68,500	€0	2027	€144,601	€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 - Day Care Centre		€59,952	€59,952	2027	€816,472	€7,405,332	It is expected that tenders for the construction of the project will be advertised in Q4 2024 with works commencing on the project in Q2 2025.	
2021 RRDF GRANARD DESTINATION TOWN			€26,371	€106,334	2029	€133,143	€1,394,250		
URDF PROG CALL 3 - LONG TERM VACANCY & DERELICTION PROPERTIES	Derelict Buildings Purchase		€302,376	€0		€335,376	€1,500,000		
PURCH + UPGRADE OLD POST OFFICE JUST TRANSITION	Heritage Building Adaptive Reuse		€205,450	€107,000		€312,450	€1,400,000		
Town Centre First									
THRIVE TOWN CENTRE FIRST HERITAGE REVIVAL SCHEME - STRAND 1			€194,214			€194,214	€6,400,000	THRIVE TOWN CENTRE FIRST HERITAGE REVIVAL SCHEME - STRAND 1	

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	
Environmental Services									
E05 Litter Management		€880,279							
E06 Street Cleaning		€951,684							
E07 Waste Regulations, Monitoring and Enforcement		€591,355							
E11 Operation of Fire Service		€3,904,508							
E13 Water Quality, Air and Noise Pollution		€576,754							
E15 Climate Change and Flooding		€746,952							
Recreation and Amenity									
F02 Operation of Library & Archival Service		€3,196,231							
F03 Outdoor Leisure Areas Operations		€736,562							
F04 Community Sport and Recreational Programme		€967,215							
F05 Operation of Arts Programme		€865,440							
Miscellaneous Services									
H03 Administration of Rates		€1,582,951							
H09 Local Representation / Civic Leadership		€1,747,099							
H11 Agency and Recoupable Services		€2,088,143							
Totals		€68,565,216	€2,111,550	€3,575,794		€11,339,244	€96,118,149		

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project /Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing and Building							
Essential Repair Grants 2025			€205,180	€994,025		€1,199,205	
Energy Retrofit Programme annual scheme			€408,909	€2,121,834		€2,530,743	
4 Houses Forthill, Aughnaccliffe Phase 2	LP 541			€1,244,764	Nov-25	€1,244,764	2025 Purchase of 4 Turnkey Units Phase 2 (No's 7, 8, 9 & 10)
Active Travel							
NTA AT N63 PEDESTRIAN & CYCLE WAY LFD - PATHFINDER	Active Travel Pedestrian & Cycle Scheme			€89,446	Expected completion Q2 2025	€1,786,905	Cumulative figure is everything included in this project from 2021.
Regeneration							
Lanesboro Site Purchase (Former Convent Site)			€590,250			€590,250	Lanesboro Site Purchase (Former Convent Site)
Totals		€0	€1,204,339	€4,450,070		€7,351,868	

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	Active Travel and 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 2025.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	Active Travel and 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 and have been communicated to the funding authority.

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

68 Social Housing Units @ Glebelands Park, Ballinalee Road, Longford, proposed delivery in 2026 & 2027 (previously referred to as Ard Michael Development)

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	This scheme is being delivered locally as a Turnkey Development, to support the National Housing Delivery Programme. A Capital Appraisal was completed by LCC. LCC has engaged fully and regularly with the DoHLG and received approval in principle to progress on the basis that we are compliant with National Capital Project/Programme of delivery.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Establish regular programme of documented site meeting to review and monitor progress. Establish Terms of Reference for these meetings Senior Officer Housing to provide quarterly updates directly to Management Team meeting. Included as standing item for discussion on quarterly meetings with the DoHLG.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Completed Capital Appraisal completed
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	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Working within the parameters set by the DoHLG. This scheme meets all the requirements as set and assessed by the Housing Delivery CoOrdination Office (HDCCO) and the DoHLG pertaining to and including VFM under the terms of the national Housing Delivery Programme
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes as outlined above
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Submission for development received via EOI sought for both Social and Affordable Housing and assessed on the basis of meeting the need identified.
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?	3	Working within the parameters set by the DoHLG. This scheme meets all the requirements as set and assessed by the Housing Delivery CoOrdination Office (HDCCO) and the DoHLG pertaining to and including

	Were appropriate budget contingencies put in place?		VFM under the terms of the national Housing Delivery Programme
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes. Housing projects are included on the Council's Housing Risk Register
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, successfully applied the guidelines outlined in the National Housing Delivery Programme –approval in principle to progress received from DoHLG on that basis
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	Being considered as a Turnkey development.
Q 2.15	Were State Aid rules checked for all support?	N/A	Doesn't apply to this particular scheme
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes - LCC engaged fully and regularly with the DoHLG.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	VFM considered under the terms of the national Capital Project/Programme of delivery.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year **A07 RAS and Leasing Programme**

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	National Expenditure programme
3.2 Are objectives measurable in quantitative terms?	3	Targets set by the DHLGH and reported on monthly
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	NA	
3.4 Was an appropriate appraisal method used?	NA	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	
3.6 Did the business case include a section on piloting?	NA	
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?	NA	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	NA	
3.11 Was the required approval granted?	NA	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	NA	
3.13 If outsourcing was involved were procurement rules complied with?	NA	
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?	NA	
3.15 Have steps been put in place to gather performance indicator data?	NA	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Designers Appointed and completed
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	Yes	Options Report complete and selected
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	No	
4.7 Did budgets have to be adjusted?	No	Original budget stands but the cost of the project is significantly higher
4.8 Were decisions on changes to budgets / time schedules made promptly?	Yes	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	Yes	Change of Scope approved by RRDF in November 2024
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	Yes	Option selected from Options Report
4.11 If costs increased was approval received from the Sanctioning Authority?	Yes	Change of Scope approved by RRDF in November 2024
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	Funding still committed. Project has not gone to construction

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. **E15 Climate Action and Flooding**

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. Mid team and end of year IPDP reviews.
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 as applicable.
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
5.7 Are unit costings compiled for performance monitoring?	3	
5.8 Are other data compiled to monitor performance?	3	
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, meeting with external organisations and service providers.
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.

Active Travel Pathfinder: Longford Town - N63 Pedestrian and Cycle Scheme - 100% NTA Funded

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	One completion report for this project.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	3	Lessons learned identified and listed in the completion report and communicated to the NTA
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?	NA	One
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?	NA	
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?	NA	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	NA	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	NA	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	NA	

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 2025
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None reported in PSC 2025
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None reported in PSC 2025
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None reported in PSC 2025
7.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None reported in PSC 2025
7.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	None reported in PSC 2025
7.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None reported in PSC 2025

Notes:

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

Appendix C – In Depth Check – Capital Expenditure 2025 – N55 Granard by-Pass

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	Roads Capital Programme
Detail	In July 2023, Longford County Council (the Council) was requested by the elected members of the Granard Municipal District to submit a proposal to Transport Infrastructure Ireland (TII) for the development of a bypass scheme around the town of Granard. The N55 National Secondary Route currently passes through the urban centre, resulting in a significant volume of through traffic that does not contribute to local economic activity. This situation has led to congestion on both the N55 and the R194, while also discouraging potential visitors from accessing and utilising the town.
Responsible Body	Transport Infrastructure Ireland (TII) – Sanctioning Authority Longford County Council – Sponsoring Agency Senior Executive Engineer, Longford County Council – Project Manager Westmeath National Roads Office (NRO) – Lead Designer
Current Status	Expenditure Being Incurred - €13,196 Phase 0 and Phase 1 work was completed by Westmeath NRO who are fully funded by TII. The scheme is in the early stages of Planning and Design
Start Date	Longford County Council commenced Phase 0 in July 2023.
End Date	The current commission is to progress the scheme through the Planning and Design stage Phases 2, 3 and 4 of TII Project Management Guidelines. On 24 October 2025 TII approved the Council’s request to proceed from Phase 1 to Phase 2 – Route Options Selection and it is anticipated that it will take approx. 2-3 years for completion. Progression to Phase 3 is subject to funding and all necessary approvals from the TII.
Overall Cost	Approx. €20,000,000 – these estimated costs come very early in the Planning and Design process and will probably increase when the preferred route option is identified.

Project Description

The need for a By-Pass of Granard was first identified by elected members of Granard Municipal District some years ago.

The N55 is a strategic route providing a Northeast to Southwest connection across Ireland, linking Cavan, Monaghan, Louth and surrounding areas to Galway and Limerick. In Granard town, it connects with the R194 which in turn provides a link from Longford town to the Counties of Cavan and Meath. Both roads carry considerable traffic with Heavy Goods Vehicle (HGV) traffic in the region of 15%.

Granard is a traditional market town with a population of approx. 1,058 people. It is an important driver to the local economy with well-established economic, administrative and social functions. The town provides an important retail residential, educational and amenity function for its extensive rural hinterland. Granard has a solid manufacturing base with an emphasis on the food and agri-food sectors. Granard also has a growing tourism and heritage sector, principally driven by the Granard Motte historical site where significant investment is being provided to this tourist product to deliver a world standard heritage tourism facility and the Knights and Conquest Heritage Centre in the town.

The confluence of the N55 and R194 in Granard town centre brings a considerable volume of through traffic into the centre of Granard town. This traffic impacts the town centre of Granard, creating difficulty for pedestrians, restricts the opportunities for active travel improvements and impacts on the ability of the town centre to develop sustainably.

Conversely, the town of Granard restricts the efficiency and capacity of the N55, creating delays to commercial and HGV traffic and impacting fuel efficiencies.

A scheme to provide a By-Pass or relief road around Granard would benefit the National Road network, would bolster the economic links between the Northeast and Southwest counties and would enable Granard town centre to develop sustainably in accordance with National Policies.

The Council formally submitted a request to the TII in July 2023, for the creation of a scheme for the progression of the N55 Granard By-Pass. In August 2023 the TII replied that they were willing to consider the provision of funding to the Council to progress the planning and design of a By-Pass of Granard as part of TII's new National Secondaries Programme. The TII requested the Council to submit a Project Information Summary Sheet along with an Estimate Only budget sheet to TII Regional Management as part of a formal request for consideration of funding. The TII also advised the Council to consider how they can plan to progress the project's planning, design and appraisal and the funding requirement for 2023 and 2024.

The TII as a Sanctioning Authority has established Project Management Guidelines to comply with requirements of the Public Spending Code. The Project Management Guidelines provides a framework for a phased approach to the management of the development and delivery of National Road and Public Transport Capital Projects and are applied by the Project Manager to this project.

In 2024 Transport Infrastructure Ireland gave a Grant Allocation to Longford County Council under the 'Capital Investment – Protection & Renewal & Active Travel heading for Minor Works 1a the N55 Granard Bypass. Longford County Council in collaboration with Westmeath NRO have been tasked with developing a sustainable transportation solution for the N55 National Secondary route as it passes through the urban centre of Granard.

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 N55 Granard By-Pass A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Remove interurban traffic passing through Granard to improve local travel use • Remove HGV traffic passing through Granard town thereby improving safety, journey times and the environment • Improve traffic flows and accessibility in the town of Granard making it a more welcoming location for consumers • Improve existing travel patterns and have more people travelling by foot instead of car in Granard • Improve existing travel patterns for cycling rates and bus usage in Granard 	<ul style="list-style-type: none"> • Ongoing funding from TII • The Council's technical and administrative resources • Project Management by the Senior Executive engineer in the Council • Management of Technical Advisors and Lead Designer – Westmeath NRO throughout the Planning and Design phase including programming, reporting, meeting, procuring surveyors, consultants etc. • Steering group formed to oversee the project 	<ul style="list-style-type: none"> • Clearly define the need and objectives of the scheme • Seek relevant approvals from the TII • Progress the scheme in accordance with the TII's Project Management Guidelines for Planning and Design • Prepare reports, plans and all documentation required to comply with the TII's Project Management Guidelines • Comply with Health and Safety requirements • Appoint a Lead Designer for the scheme • Seek invitations to quote for surveyors for the scheme • Refer study area to the Planning department • Tender for consultants for the scheme 	<ul style="list-style-type: none"> • Phases 0 and 1 are completed • Phase 2 is underway 	<ul style="list-style-type: none"> • TII provide approval to the Council to progress through Phases 0, 1 and 2 of Planning and Design under the Project Management Guidelines

Description of Programme Logic Model

Objectives: The main objectives of the proposed scheme are to:

1. Remove interurban traffic passing through Granard to improve local travel use
2. Remove HGV traffic passing through Granard town thereby improving safety, journey times and the environment
3. Improve traffic flows and accessibility in the town of Granard making it a more welcoming location for consumers
4. Provide infrastructure under the Active Travel Investment Programme to improve existing travel patterns to have more people travelling by foot than by car in Granard
5. Provide infrastructure under the Active Travel Investment Programme to Improve existing travel patterns for cycling rates and bus usage in Granard

Inputs:

1. Ongoing funding from TII
2. The Council's technical and administrative resources
3. Project Management by the Senior Executive engineer in the Council
4. Management of Technical Advisors – Westmeath NRO throughout the Planning and Design phase including programming, reporting, meeting, procuring surveyors, consultants etc.

Activities:

Key activities performed throughout the project included:

1. Clearly define the need and objectives of the scheme
2. Seek approvals from the TII to progress to the next relevant Phase of the Project Management Guidelines
3. Progress the scheme in accordance with the TII's Project Management Guidelines for Planning and Design:
 - Phase 0 – Scope and Pre-Appraisal
 - Phase 1 – Scheme Concept and Feasibility Study
 - Phase 2 – Route Options Selection
 - Phase 3 – Design and Environmental Evaluation
 - Phase 4 – Statutory Processes
4. Prepare reports, plans and all documentation required to comply with TII's Project Management Guidelines
 - Prepare a Project Information Summary Sheet and Estimate Only budget sheet for the scheme
 - Prepare a Project/Programme Outline Document for the scheme
 - Prepare Constraints, Risks and Opportunities Study
 - Prepare a Feasibility Report for the scheme
 - Prepare a Project Execution Plan for the scheme
 - Prepare a Gate Review Statement for each completed phase of TII's Project Management Guidelines

5. Comply with Health and Safety requirement and complete form AF1 on the Health and Safety Authority (HSA) website
6. Appoint a Lead Designer for the scheme
7. Seek invitations to quote for surveyors for the scheme
8. Refer study area to the Planning department
9. Tender for consultants for the scheme

Outputs:

1. Phase 0 and 1 of TII Project Management Guidelines are completed
2. Phase 2 of TII Project Management Guidelines is underway

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

1. TII provide approval to the Council to progress through Phases 0, 1 and 2 of Planning and Design under the Project Management Guidelines:
 - On 3 August 2023 TII advise that they are willing to consider the provision of funding to the Council to progress the planning and design of a By-Pass of Granard
 - 22 October 2024 – TII approve the Council to progress from Phase 0 to Phase 1
 - 24 October 2025 – TII approve the Council to progress from Phase 1 to Phase 2
 - 31 October 2025 – TII approve for consultant tender to be issued to framework

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

The following section tracks the development of the N55 Granard By-Pass from inception to conclusion in terms of major project/programme milestones

July 2023	<ul style="list-style-type: none"> At the request of the elected members of Granard Municipal District, the Council write to TII asking that a scheme to construct a By-Pass around the town of Granard be put in place.
August 2023	<ul style="list-style-type: none"> TII reply saying that they will consider the provision of funding to the Council to progress the planning and design of a By-Pass of Granard a part of TII's new National Secondaries Programme and request that the Council submit a Project Information Summary Sheet and Estimate Only budget sheet to TII Regional Management as part of a formal request for the consideration for funding.
November 2023	<ul style="list-style-type: none"> The Council prepare the Project Information Summary Sheet and Estimate Only budget sheet and submit them to TII with a request for €50,000 funding to commence the planning and design stage of the potential scheme.
January 2024	<ul style="list-style-type: none"> The N55 Granard By-Pass is included on the Progress Report for Longford TII Road Schemes and discussed at TII Steering Meetings.
February 2024	<ul style="list-style-type: none"> The TII provide an allocation of €100,000 for the N55 Granard By-Pass in the 2024 Grant Allocations to the Council and the funding is available through the Project Reporting System (PRS).
March 2024	<ul style="list-style-type: none"> Options to progress the N55 Granard By-Pass Scheme are discussed with Westmeath NRO.
April – August 2024	<ul style="list-style-type: none"> Westmeath NRO progressing Phase 0 of TII Project Management Guidelines.
August 2024	<ul style="list-style-type: none"> Orthophotography and LiDAR survey brief drafted by Westmeath NRO.
September 2024	<ul style="list-style-type: none"> Steering group meetings commence for N55 Granard By-Pass with representatives from the Council, Westmeath NRO and TII in attendance.
October 2024	<ul style="list-style-type: none"> The Council submit the Project Outline Document to TII for review. The Council submit a Phase 0 Gate Review Statement to TII requesting approval to progress the N55 Granard By-Pass from Phase 0 to Phase 1.

	<ul style="list-style-type: none"> • Invitations to quote for Orthophotography and LiDAR survey issue from the Council. • The TII approve the Council's request to progress the N55 Granard By-Pass from Phase 0 to Phase 1 and request the Council to proceed with Phase 1 Processes and Deliverables.
November 2024	<ul style="list-style-type: none"> • Following Tender Assessment on price quality and recommendation by Westmeath NRO, the Council appoint specialist contractor Murphy Geospatial to complete the Orthophotography and LiDAR survey.
December 2024	<ul style="list-style-type: none"> • The Council complete form AF1 (particulars to be notified by the Client to the HSA before the design process begins) on the HSA's website. • Westmeath NRO complete the Council's Health and Safety Questionnaire. • Orthophotography and LiDAR survey commences.
March 2025	<ul style="list-style-type: none"> • The Study Area for the N55 Granard By-Pass Road Corridor is forwarded to the Planning department. • Payment is made to Murphy Geospatial for the completed Orthophotography and LiDAR survey • The TII provide an allocation of €100,000 for the N55 Granard By-Pass in the 2025 Grant Allocations to the Council and the funding is available through the Project Reporting System (PRS).
May 2025	<ul style="list-style-type: none"> • Appointment of Project Designer – Westmeath NRO.
July 2025	<ul style="list-style-type: none"> • Using Geographical Information Systems the Study Area for the N55 Granard By-Pass Road Corridor is provided for Planning Application referral. Auto-generated email notifications of Planning Applications within the N55 Granard Road Corridor are forwarded to designated employees in the Planning and Roads departments and Westmeath NRO.
September 2025	<ul style="list-style-type: none"> • The Feasibility Report (including the Constraints, Risks and Opportunities Study) and the Project Execution Plan are forwarded to TII for review. • The Council submit a Phase 1 Gate Review Statement to TII requesting approval to progress the N55 Granard By-Pass from Phase 1 to Phase 2.
October 2025	<ul style="list-style-type: none"> • The TII approve the Council's request to progress the N55 Granard By-Pass from Phase 1 to Phase 2 and request the Council to proceed with Phase 2 Processes and Deliverables.
November 2025	<ul style="list-style-type: none"> • The Council tender for technical consultancy services.
December 2025	<ul style="list-style-type: none"> • Draft Tentative Work Programme for N55 Granard By-Pass prepared by Westmeath NRO. • Tender opening in the Council for N55 Granard By-Pass Technical Consultancy Services.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the N55 Granard By-Pass

Project/Programme Key Documents	
Title	Details
1. Letter dated 13 July 2023 from the Council to TII	On behalf of the elected members of Granard Municipal District, the Council requested a scheme to construct a By-Pass of Granard town be put in place
2. Letter dated 3 August 2023 from TII to the Council	TII advise they will consider the provision of funding to the Council to progress the planning and design of a By-Pass of Granard a part of TII's new National Secondaries Programme and request that the Council submit a Project Information Summary Sheet and Estimate Only budget sheet to TII Regional Management as part of a formal request for the consideration for funding
3. Documentation produced under Phase 0 of TII's Project Management Guidelines	Project Information Summary Sheet Estimate Only budget sheet Project/Programme Outline Document
4. Documentation produced under Phase 1 of TII's Project Management Guidelines	Constraints, Risks and Opportunities Study Feasibility Report Project Execution Plan
5. Gate Review Statements dated 15 October 2024 and 22 September 2025	The Council seek approval from TII to proceed to the next Phase of the TII Project Management Guidelines
6. Approval from TII dated 22 October 2024 and 24 October 2025	The TII approves the request by the Council to proceed to the next Phase of the TII Project Management Guidelines
7. N55 Road Corridor Planning Application Referrals	Email notifications to designated employees in the Planning and Roads departments and Westmeath NRO
8. Procurement Documentation	Invitation to Quote for Orthophotography and LiDAR survey and Tender Opening Sheet for Technical Consultancy Services

Key Document 1: Letter dated 13 July 2023 from the Council to TII

On behalf of the elected members of Granard Municipal District, the Council wrote to TII to request a scheme to construct a By-Pass of Granard town be put in place. This preliminary letter seeking commencement of the scheme has now advanced the proposed scheme to Phase 2 – Route Options Selection.

Key Document 2: Letter dated 3 August 2023 from TII to the Council

TII advise they will consider the provision of funding to the Council to progress the planning and design of a By-Pass of Granard a part of TII's new National Secondary Program and request that the Council submit a Project Information Summary Sheet and Estimate Only budget sheet to TII Regional Management as part of a formal request for the consideration for funding.

Key Document 3: Documentation produced under Phase 0 of TII's Project Management Guidelines

Project Information Summary Sheet – provides a scheme description for the N55 Granard By-Pass as a potential future scheme under consideration by the TII.

Estimate Only budget sheet – details the projected scheme budget for the N55 Granard By-Pass including a breakdown of active travel costs with backup documentation provided for cost estimates.

Project/Programme Outline Document (TII CODE LD/24/34041) – this document is a summary of the proposed scheme including an introduction, existing transport links, project need, existing travel patterns, high level demand assessment, strategic alignment and policy context, project objectives, model and service delivery options, costs and affordability, forecast cost range, assessment of affordability, an appraisal plan, outline governance plan and appendices.

Key Document 4: Documentation produced under Phase 1 of TII's Project Management Guidelines

Constraints, Risks and Opportunities Study – this Constraints Study is undertaken at the outset of the planning and design process. The principal objective of the Constraints Study is to identify at the earliest opportunity:

- All environmental constraints (be they human, natural, physical, social or economic) within a defined Study Area, which ideally should be avoided by the proposed scheme.
- All technical or environmental issues that could potentially impact on:
 - the planning and design of the scheme
 - give rise to increased costs and/or
 - delay progress in delivering the scheme

The information obtained at the Constraints Study stage informs subsequent decisions about the selection of a feasible transport solution. It is also used to describe the existing environment at a general scale when preparing the Part 8 or Environmental Impact Assessment Report for the preferred transport solution, whichever is required. This Constraints Study has considered the divisions below in parallel. This is necessary as constraints in the divisions above are interrelated and indeed dependent on one another.

Feasibility Report – is a detailed report examining the scheme based on the project need and objectives established during Phase 0 as well as the constraints, risks and opportunities within the Study Area. The report identifies, develops and assesses transport solution options for the N55 within the Study Area including the assessment methodology, findings and conclusions, determining the most feasible options to carry through for further assessment during Phase 2 of the TII's Project Management Guidelines.

Project Execution Plan – details how the project will be managed throughout its life cycle. The objectives of this Plan are to provide a core project management document to enable the Scheme to be monitored in terms of progress, expenditure and compliance with standards and policy. The document is developed as the scheme progresses and is considered a live document and will be updated accordingly throughout.

Key Document 5: Gate Review Statements dated 15 October 2024 and 22 September 2025

The Council submit Gate Review Statements to TII for Phase 0 on 15 October 2024 and Phase 1 on 22 September 2025 having provided all the Deliverables required for each Phase. In each case the Council are seeking approval to proceed to the next Phase of the TII Project Management Guidelines.

Key Document 6: Approval from TII dated 22 October 2024 and 24 October 2025

The TII approves the requests by the Council to proceed to the Phase 1 of the TII Project Management Guidelines on 22 October 2024 and to Phase 2 on 24 October 2025. These approvals allow the scheme to be progressed to the next Phase of Planning and Design.

Key Document 7: N55 Road Corridor Planning Application Referrals

Using Geographical Information Systems the Study Area for the N55 Granard By-Pass Road Corridor is provided for Planning Application referral. Auto-generated email notifications of Planning Applications within the N55 Granard Road Corridor are forwarded to designated employees in the Planning and Roads departments and Westmeath NRO.

Key Document 8: Procurement Documentation

Compliance with the Council's Procurement Policy and the Corporate Procurement Plan 2024-2029 was observed in the procurement of services for the N55 Granard By-Pass.

Three quotations were sought from specialist contractors to complete the Orthophotography and LiDAR survey. Only one quotation was received, was assessed on price quality, and awarded accordingly.

TII operates frameworks to ensure consistent planning, design and management of transport infrastructure. These frameworks cover both technical standards and consultancy services. The Council procured technical consultancy services through TII's project services frameworks on-line and used Framework Agreement Lot 1b Schemes with an estimated construction value of greater than €5million – PMG Phases 0 to 7. Tender documents issued to the framework on 5 November 2025 with a closing date for call off on 26 November 2025. Following a request to extend the deadline for submission by two tenderers, the deadline was extended to 10 December 2025. Three tenders were received and they were opened by the tender opening committee on 12 December 2025.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for N55 Granard By-Pass. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Phase 0 deliverables: <ul style="list-style-type: none"> Project Information Summary Sheet Estimate Only budget sheet Project/Programme Outline Document 	Evidence that the proposed project application submitted to TII was in accordance with the TII's Project Management Guidelines and the Public Spending Code guidelines.	On file
Phase 1 deliverables: <ul style="list-style-type: none"> Constraints, Risks and Opportunities Study Feasibility Report Project Execution Plan 	Evidence that the Phase 1 deliverables submitted to TII was in accordance with the TII's Project Management Guidelines and the Public Spending Code guidelines.	On file
Gate Review Statements	The Gate Review Statements confirms that the required documentary evidence has been issued to TII and that this demonstrates that the required level of Project maturity has been reached.	On file
Communications from the TII approving the Council's requests to progress to the next Phase of TII's Project Management Guidelines	By approving a Gate Review, TII are indicating that they are satisfied that the Council (Sponsoring Agency) has provided assurance that the required level of Project maturity has been reached, and the Project can proceed to the next Phase.	On file
Procurement and Tender Documentation	To provide assurance that best procurement practice was applied.	On file
Steering Group Meeting Minutes	Steering group meetings minutes confirm management of the project by all stakeholders through its phased development. The group undertake the function of the 'Project Board' as per relevant government departmental requirements.	On file

Data Availability and Proposed Next Steps

The in-depth check involved reviewing the project records held by the Roads department in relation to this Capital roads project. Records are maintained electronically which are easily accessible for in-depth review and more sustainable for the environment.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N55 Granard By-Pass 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 to date complies with the standards set out in the Public Spending Code. The development of the project through Phase 0 and 1 using Westmeath NRO was efficient and cost effective. Westmeath NRO, fully funded by TII, are employed on a large range of capital projects and have accumulated considerable experience and information that was beneficial in progressing this project to Phase 2. Total expenditure on the project to the end of 2025 totalled €13,196 and it would not have been possible to maintain costs at this level without the involvement of Westmeath NRO.

TII must comply with the Public Spending Code ensuring that public funds are treated with care and that the best possible value for money is obtained whenever they spend or invest public money. It is a requirement within the Public Spending Code that each Sanctioning Authority is responsible for drawing up its own procedures applicable to its area of control. The TII developed the Project Management Guidelines in 2017 to comply with this requirement and they are a useful tool for the management of the development and delivery of National Road and Public Transport Capital Projects.

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

Yes, all the necessary data and information is available electronically in the Roads department, stored under the project name. Financial information is available in the Council's financial management system Aggresso.

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

The only issued identified in the course of the in-depth review was that the job code for associated expenditure on the N55 Granard By-Pass – 02042142 was set up as a Revenue job code instead of a Capital job code. This was corrected at the time of review. Otherwise strong controls and procedures are in place.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this in-depth check on the N55 Granard By-Pass.

Summary of In-Depth Check

The N55 Granard By-Pass is being delivered in accordance with TII's Project Management Guidelines. These guidelines provide a framework for development of National Road, Greenway and Active Travel Projects ensuring consistency and efficiency in project management. The guidelines support the Project Manager in delivering the project, guarantee compliance with regulations and promote sustainability, climate action, biodiversity and safe systems.

It is the opinion of Internal Audit that there is substantial compliance with the Public Spending Code in respect of the N55 Granard By-Pass scheme.

Overall Assurance Level

	Substantial Assurance - There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved subject to approval and funding from TII.
--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Appendix D – In Depth Check – Revenue Expenditure 2025 – RAS 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	RAS Programme 2025
Detail	Revenue Expenditure Code A07 RAS Programme Expenditure incurred relates to RAS Programme
Responsible Body	Housing, Community and Human Resources Directorate Longford County Council
Current Status	Revenue Expenditure being Incurred
Start Date	January 2025
End Date	December 2025
Overall Cost	€1,866,690

Project Description

The Rental Accommodation Scheme (RAS) is a leasing scheme which provide Longford County Council (the Council) with options to meet the accommodation needs of people assessed by the Council as requiring long term housing support. The scheme relies on private sector landlords to provide housing to those who qualify for social housing support.

The Council enters into a contractual arrangement with landlords to provide accommodation under RAS for an agreed term and fee. The Council guarantees to pay the monthly rent to the landlord on behalf of the tenant and the tenant pays a weekly rent to the Council based on the Differential Rent Scheme (DR).

The RAS Scheme was introduced as a social housing option in 2005 in accordance with the Housing Act 2009 and was targeted at applicants who were in receipt of rent supplement (RS) for eighteen months or more. Typically the tenancies are for a period of six months and rolled over on a monthly basis thereafter. The responsibility for the maintenance and management of the RAS property remains with the landlord.

RS is paid to people living in private rented accommodation who cannot afford to accommodate themselves from their own resources. To qualify for the RS payment a person has to be assessed in the last twelve months by the Council as being eligible for, and in need of social housing. They must be habitually resident in the state and the proposed accommodation must suit their needs.

Key elements of the RAS scheme include:

- The applicant must be in receipt of RS under the Supplementary Welfare Allowance Scheme for a minimum of eighteen months.
- The applicant must have a long-term housing need, as assessed by the Council.
- The applicant must have a right to permanent residence in the state.
- The Council pays the full rent to the landlord on behalf of the tenant.
- Landlords must register tenancies with the Residential Tenancies Board (RTB) and the tenancies are governed by the Residential Tenancies Act 2004.
- The property must meet minimum standards for private rental accommodation as determined by the Council.
- If a tenant's current accommodation meets their housing need; complies with standards for rented houses and the landlord is agreeable to transfer the tenancy to RAS, then the tenant may remain in their current accommodation under the scheme
- The Council will pay the full rent to the landlord on behalf of the tenant.
- The landlord must be tax compliant.
- Non-residential landlords are also liable to a 20% tax deduction made monthly. The Landlord may claim tax-credits on this deduction from Revenue.
- The Residential Tenancies Act 2004 will govern the relationship between the landlord and the tenant.
- A Building Energy Rating (BER) Certificate is required.
- Local Property Tax details.
- Proof of ownership of property.

RAS involves a three-way contract between:

The Council and the landlord

The landlord and the tenant

The tenant and the Council

The main landlord and tenant relationship remains between the landlord and the RAS tenant. The Council acts as agent on behalf of the tenant. The Council had 124 properties in RAS in 2025. The scheme comes under the remit of the Department of Housing, Local Government and Heritage (DHLGH).

Recoupments

A monthly return in arrears, is made to the DHLGH on LGReturns. Financial and activity details are provided. Since 2021 rent contributions from tenants are deducted from the total payments made to landlords and the net expenditure is claimed. The monthly return is reviewed by the DHLGH, and the net expenditure claimed is recouped by the Council.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the RAS Programme 2025. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To provide an alternative long-term housing solution to approved housing applicants To increase the number of properties available to the Council for social housing To allocate appropriate properties to those in the County who have long-term housing needs To reduce the number of approved applicants on the Council's housing list 	<p>Financial</p> <ul style="list-style-type: none"> Revenue funding of €1,866,690 RAS Administration Costs for 2024 of €107,428.62 paid a year in arrears <p>Human</p> <ul style="list-style-type: none"> Administrative and technical support staff <p>Systems</p> <ul style="list-style-type: none"> Agresso Financial Management System iHouse Housing Management System LG>Returns Data Gathering System 	<ul style="list-style-type: none"> Assessment of Housing Need and identify specific housing requirements Seek Expressions of Interest from private landlords for the RAS schemes Technical inspection of private properties to determine suitability for the RAS scheme Negotiate rent fees with landlords Allocate approved housing applicants to suitable RAS properties Process monthly rent payments to landlords Set-up weekly rent subscription for RAS tenants Prepare monthly return and submit to the DHLGH Monitor rent payments due from tenants Complete biennial rent reviews with landlords Complete Rent Reviews for RAS Tenants Prepare the End of Year Activity and Financial reports and submit them to the DHLGH Prepare and submit annual Local Authority Return for Revenue Commissioners of payments made to RAS Landlords/Agents 	<ul style="list-style-type: none"> Increase in the number of properties available to the Council to provide social housing Landlords complete out necessary works to ensure the property meet minimum standards for private rental accommodation Approved housing applicants allocated accommodation suitable to their needs Agreed rents with landlords that are typically 92% of the market rate Payment of monthly rent fees to landlords Collection of rent due from tenants Recoup expenditure from the DHLGH DHLGH has current data on RAS tenancies and expenditure 	<ul style="list-style-type: none"> During 2025 there were twenty-five new RAS tenancies Long-term housing solutions are provided to approved housing applicants, giving them greater housing security Improved quality of private rented accommodation. Additional income for the Council from rent Guaranteed monthly rent payments for private landlords Achieving value for money in relation to long-term housing options Minimise dependence on the RS scheme Facilitate social inclusion by providing a wider geographical spread of social housing Improved accommodation choices for housing applicants through the creation of a graduated system of housing supports

Description of Programme Logic Model

Objectives:

The core objective of RAS was to reform the approach towards providing accommodation within the private rented sector for long-term dependents under the Supplementary Welfare Allowance Scheme. RAS contributes to the attainment of better value for money for the State in the provision of long-term accommodation options.

Inputs:

Financial:

The elected members approved an allocation of €1,866,690 for the RAS Programme 2025 at the Statutory Budget Meeting on 2 December 2024.

Expenditure on RAS less the rent contribution by the tenant, is recouped monthly in arrears from the DHLGH.

Human:

Administrative and technical support from employees in housing is required for the operation of the RAS Programme. Apportioned salary costs for six staff members, totalling €126,899 were charged in 2025. Other admin costs charged for mobile phone charges and computer equipment totalled €513. In March 2025 the two fulltime employees in RAS – Senior Staff Officer and Assistant Staff Officer moved to different roles in the Council and another Senior Staff Officer and Assistant Staff Officer were appointed into RAS. 10% of the Housing Liaison Officer's salary and 5% of the Housing Officer's salaries are also charged to the RAS budget. 9.8% of the national RAS budget is set aside annually to fund Local Authorities for administering the RAS scheme. These administration costs are paid a year in arrears and are recouped in the February claim each year. In February 2025 the Council received an allocation of €107,428.62 for RAS administration costs for 2024, based on 177 tenancies.

Systems:

1. Agresso, the Financial Management System:

- Rent payments to landlords
- Rent charges for tenants
- Rent received from tenants
- Recoupments received from the DHLGH

2. iHouse:

- Approved housing applicants and their specific housing requirements
- RAS properties
- Landlord's details
- Household income and Differential Rent charges

3. LGReturns is used for submitting the monthly recoups and the End of Year Activity and Financial reports to the DHLGH and the annual Local Authority Return for Revenue Commissioners of payments made to RAS Landlords/Agents. It is also used by employees in Housing to confirm the dataset provided by the RTB for the annual Performance Indicators data gathering process.

	2024	2025
• H5B. Number of private rented inspections completed during 2025	230	523
• H5C. The percentage of inspected dwellings in 2025 not compliant with the Standards Regulations on first inspection	92.31 %	81.68 %
• H5D. Number of dwellings deemed compliant in 2025 (including those originally deemed non-compliant)	93	249
• H5E. The number of inspections (including reinspection's) undertaken by the local authority in 2025	280	754

Activities:

1. Assessment of housing applicants and determining their housing requirements
2. Seek expressions of Interest from private landlords for the RAS scheme through the Council's website and dedicated email: rasunit@longfordcoco.ie
3. Inspection of private properties by housing technical support employees to determine suitability for RAS scheme
4. Negotiations with the landlord regarding the rental charge
5. Allocation of RAS properties to those with a long-term housing need, based on the tenants' circumstances
6. Monthly processing of rent payments to all RAS landlords
7. Billing and collection of rental amounts due from tenants, which is calculated according to the Council's differential rent scheme
8. Complete biennial rent reviews with landlords to ensure the rental fee is appropriate
9. Prepare monthly returns and submit to the DHLGH to recoup amounts paid to RAS landlords
10. Prepare the End of Year Activity and Financial reports and submit to the DHLGH on LGReturns
11. Prepare the annual Local Authority Return for Revenue Commissioners of payments made to RAS Landlords/Agents on LGReturns

Outputs:

1. Increase in the number of properties available to the Council to provide social housing
2. Landlords' complete necessary works to ensure the property meets minimum standards for private rental accommodation
3. Approved housing applicants allocated accommodation suitable to their needs
4. Agreement on rent fees with landlords that are typically 92% of market rate
5. Payment of monthly rent fees to landlords
6. Collection of weekly rents due from tenants
7. Recoup monthly RAS expenditure from the DHLGH
8. Current data on RAS tenancies available to the DHLGH

Outcomes:

1. Delivery of the RAS Programme in accordance with the Council's Corporate objectives and in accordance with the targets set by the DHLHG and objectives outlined in National Housing Plans - Housing for All 2021 and Delivering Homes, Building Communities 2025
2. Administer twenty-five new RAS tenancies in 2025
3. Long-term housing solutions are provided to approved housing applicants, giving them greater housing security
4. Improved quality of private rented accommodation
5. Additional rental income received by the Council
6. Guaranteed monthly rent payments give security to landlords
7. Social inclusion is facilitated by providing a wider geographical spread of social housing
8. Improved accommodation choices for housing applicants through the creation of a graduated system of housing supports

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

<p>The following section tracks the RAS Programme from inception to conclusion in terms of major project/programme milestones</p>	
<p>December 2024</p>	<ul style="list-style-type: none"> • Elected members approve the Revenue Budget for the operation of the RAS Programme 2025 for €1,866,690 • Housing applicants are assessed, and specific housing requirements are established • Prospective landlords submit an application to be accepted under the RAS programme • Private properties are inspected by housing technical support to determine property complies with standards for rented houses and is suitable for approved housing applicant • Landlords are requested to submit further documentation such as evidence of RTB registration, tax compliance etc. • Monthly rents are negotiated with the landlord • Approved housing applicants on the housing list or on a RS payment are allocated tenancies at private properties • Rent subscriptions are set-up for weekly billing of tenants based on the Differential Rent Scheme • Landlords are set-up for payment of monthly rents • Claims are prepared for the recoupment of monthly rent payments to RAS landlords with rent contributions from tenants deducted from the gross expenditure • RAS financial and activity details are input into LGReturns for the DHLGH to review • The Finance department notify Housing of receipt of funds from the DHLGH
<p>January 2025 and monthly thereafter</p>	<ul style="list-style-type: none"> • A Review of the Future of the Rental Accommodation Scheme 2025 is published in January 2025 as a result of action point 4.9 of Housing for All – A New Housing Plan for Ireland 2021-2030. The purpose of the review is to evaluate the functioning of RAS in relation to its established objectives and its future direction. It aims to ensure the effective management of public spending and safeguard the interests of both tenants and landlords participating in the scheme. One of the main findings of the Review was that RAS plays an important role in Ireland’s social housing landscape and recommends continuation of the scheme with modifications to ensure its effectiveness and expansion. The Review outlines 23 recommendations for implementation.
<p>February 2025</p>	<ul style="list-style-type: none"> • Annual delivery targets for RAS tenancies were reintroduced under A Review of the Future of the Rental Accommodation Scheme. The Council was allocated a minimum target of 30 RAS tenancies for 2025. • Recoup the RAS Administration Costs for 2024 of €107,428.62 with the February recoupment of monthly payments to RAS landlords

May 2025	<ul style="list-style-type: none"> DHLGH advise from May RAS Recoupment Claim onward there are changes to New Private Contracts Schedule and Renewed/Reviewed Private Contracts Schedule
June 2025	<ul style="list-style-type: none"> Residential Tenancies Act 2004 is amended, and the Bill provides for the deeming of non-Rent Pressure Zones to be Rent Pressure Zones from the day after enactment until 28 February 2026 and a two-month extension, until 28 February 2026, to the operation of existing Rent Pressure Zones. These changes are part of major reform in the rental sector aimed at improving tenant protections, regulating rent increases, and encouraging sustainable investment in Housing.
July 2025	<ul style="list-style-type: none"> Prepare and submit the End of Year Activity and Financial Reports for 2024 on LGRReturns
November 2025	<ul style="list-style-type: none"> Housing For All – A New Housing Plan for Ireland 2021-2030 launched in September 2021 is the Government’s housing policy and plan to 2030 is superseded by the Housing Action Plan - Delivering Homes, Building Communities 2025-2030 in November 2025. The plan aims to speed up the delivery of new homes and tackle homelessness. The plan targets the construction of 300,000 homes, including 72,000 social homes and 90,000 affordable housing supports. Building on the progress of Housing for All, which has already delivered 137,000 homes since 2021, and informed by the Housing Commission’s work, the new plan will see the State take a bigger role while also encouraging the private sector to play a key part in delivery. To accelerate progress, the plan includes regulatory reforms, tax incentives, and the largest ever investment in infrastructure in the history of the State.
September 2025	<ul style="list-style-type: none"> Prepare and submit the annual Local Authority Return for Revenue Commissioners of payments made to RAS Landlords/Agents in 2024 on LGRReturns

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the RAS Programme 2025

Project/Programme Key Documents	
Title	Details
Corporate Plan 2024 – 2029	This document outlines the strategic objectives of the Council for the period 2024-2029 and was adopted by the Elected Members of the Council on Wednesday, 13 November 2024.
Annual Service Delivery Plan 2025	The Annual Service Delivery Plan details the key objectives and actions to be achieved in 2025 including the service plan objectives for the RAS Programme.
Annual Targets for RAS Tenancies	Annual delivery targets for RAS tenancies were reintroduced under A Review of the Future of the Rental Accommodation Scheme published in January 2025.
Monthly Rent Recoupment Template	The Monthly Rent Recoupment Template is submitted to the DHLGH for the recoupment of rent paid to RAS landlords.
A sample of RAS Files	A sample of 13/124 paper files were examined for RAS scheme compliance checks (10%).
Annual Financial Statement 2025	The Annual Financial sets out the Council's financial position for 2025. 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 RAS Programme.
Circular 18 of 2026 Rental Accommodation Scheme – End of Year Reports for 2025	RAS Annual End of Year Activity Report and End of Year Financial Report for 2025 to be completed on LGReturns by 8 May 2026 (extended to 22 May 2026).
Local Authority Return for Revenue Commissioners	Local Authority Return for Revenue Commissioners of RAS payments made to Landlords/Agents in the year.

Key Document 1: Corporate Plan 2024 – 2029

This document outlines the strategic objectives of the Council for the period 2024-2029 and was adopted by the Elected Members of the Council on Wednesday, 13 November 2024. Two strategic objectives relating to the provision of housing are:

- Facilitate the provision of well managed and well-maintained social housing within an environment that is attractive, safe and secure in a community where people will want to live
- Provision of and access to housing suitable to the needs of our communities and improved

Key Document 2: Annual Service Delivery Plan 2025

The Annual Service Delivery Plan details the key objectives and actions to be achieved in 2025 including the service plan objectives for the RAS Programme:

Housing Social – prepare, develop, implement, monitor and report on the programme for RAS

Key Document 3: Annual Targets for RAS Tenancies

Annual delivery targets for RAS tenancies were reintroduced under A Review of the Future of the Rental Accommodation Scheme. The Council was allocated a minimum target of 30 RAS tenancies for 2025.

Key Document 4: Monthly Rent Recoupment Template

This template is used to recoup rent paid to RAS landlords a month in arrears. Details include:

- The number of properties in RAS in the month
- The value of rent paid to landlords in RAS in the month
- Total rent paid to RAS landlords in 2025 was €1,615 522 and rent contributions received from RAS tenants was €465,883. As claims are processed a month in arrears the total monies recouped in 2025 was €1,069,567.
- An allocation of €107,428.62 for 2024 RAS Administration costs was claimed from the DHLGH with the February 2025 recoupment.

Key Document 5: A sample of RAS Files

13/124 files were examined to check compliance with the RAS scheme, that the following documents were on file:

- Contracts between the landlord and the Council, the tenant and the landlord and the tenant and the Council
 - Rent valuations and correspondence from the Housing section to landlords on rent negotiations
 - Landlord proof of ownership, Tax Clearance Certificates, the Building Energy Rating (BER) Certificate of the property, proof of Registration of the tenancy with the RTB and the current Insurance Certificate relating to the property
- RAS scheme compliance checks revealed missing documentation on all 13 sample RAS files.

Key Document 6: Annual Financial Statement of Longford County Council

The Annual Financial sets out the Council’s financial position for 2025. 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 RAS Programme. It was noted that Bad Debt Provision was increased to €20,855 due to the RAS rent arrears at the end of 2025.

Key Document 7:

Circular 18 of 2026 Rental Accommodation Scheme – End of Year Reports for 2025

RAS Annual End of Year Activity Report and End of Year Financial Report for 2025 must be uploaded to LGRReturns by 8 May 2026 (extended to 22 May 2026).

The End of Year Activity Report for 2025 to be submitted to the DHLGH includes the following details:

- The number of RAS households in private rented and Approved Housing Body (AHB) accommodation at year-end, by property type
- The average rent paid to private sector landlords in the year, by property type
- The reasons why households and landlords left the RAS in the year

The End of Year Financial Report for 2025 to be submitted to the DHLGH includes the following details:

- Details of the total RAS income and expenditure during the year
- The movement in the value of the RAS Reserve during the year
- The movement in the RAS Contingency Fund during the year
- Details of tenant arrears at year-end
- Breakdown of RAS staffing costs during the year

Key Document 8: Local Authority Return for Revenue Commissioners

Local Authority Return for Revenue Commissioners of RAS payments made to Landlords/Agents in the year 2025 will include the following details:

Landlord/Agents name	Address of Rented Property
Whether they are the Landlord or an Agent	Local Property Tax No.
PPSN/Company Revenue No.	Yearly total paid to Landlord for each rented property
Landlord/Agent contact/home address	Amount of tax deducted from Non-Residential Landlord If applicable
Landlord/Agent email and telephone details	Comments

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the RAS Programme 2025. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Delivery Plan for Housing including the RAS Programme 2025	To determine the key objectives, inputs, activities, outputs/targets and the ultimate outcomes.	On file
Annual delivery targets for RAS tenancies	To determine if the targets set by the DHLGH were achieved. 26 new RAS tenancies were delivered against the assigned target of 30 tenancies. The DHLGH acknowledged this represents delivery, broadly in line with the assigned target for 2025.	On file
Adopted Budget of Longford County Council	Outlines the financial resources available to meet objectives. Also provides evidence of governance and financial control.	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 RAS Programme	To monitor expenditure to budget. To review spend. To monitor payments made to landlords and income recouped from the DHLGH.	Available on Agresso.
Rents paid to landlords	To check that rents paid to landlords are less than market rents, thereby confirming that the relevant discounts have been obtained.	On file
Rent contributions from tenants	To allow for the calculation of the net amount to be recouped from the DHLGH.	On file

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 recoupments are received.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the RAS Programme 2025 based on the findings from the previous sections of this report.

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

The delivery of the programme is in line with the standards set out in the Public Spending Code. Value for money is achieved through the discounts on market rent that are negotiated with landlords and agents.

The Council recoup in arrears, the monthly cost of RAS expenditure paid to landlords from the DHLGH. The DHLGH requires the following information from the Council to recoup the monthly RAS expenditure:

- The number of RAS properties and related total cost in the month, broken down into the following categories:
 - New properties to the scheme in the month
 - Deposits for rent reviews in the month
 - Properties who have had a RAS contract renewed in the month including the old and new rent
 - Existing properties
- Details of the movement in property numbers in the RAS in the month
- The number of RAS cases which have transferred out of the scheme in the month
- The number of RAS properties inspected in the month

In addition, the End of Year Activity Report must be submitted to the DHLGH. This outlines the number of accommodation units in RAS at year end, broken down by property type. Also detailed are the average rents paid to private sector landlords by property type, along with the number of landlords and households leaving RAS in the year. The End of Year Financial Report must also be submitted to the DHLGH. This outlines the RAS income received during the year (payments from the DHLGH and rents collected from tenants), the RAS expenditure in the period (rents paid to landlords and the cost of running the scheme), the movement in the RAS Reserve over the year, details of tenant arrears at year-end and the breakdown of staffing costs in running the scheme. Separately from the DHLGH reporting requirements, RAS statistics are discussed at fortnightly RAS staff meetings and quarterly housing staff meetings.

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. Information is available in iHouse in relation to new RAS tenancies to verify targets achieved.

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

RAS scheme compliance checks on 13/124 RAS files revealed missing documentation on all 13 sample RAS files including Proof of Ownership of the property.

I recommend that all landlords are written to requesting current mandatory documents for the RAS scheme to ensure compliance and proper file management.

A detailed procedure manual for the RAS scheme is not currently available and should be compiled as soon as possible to ensure service continuity.

The RAS unit should capture the Local Property Tax details of RAS properties in iHouse and include them on the Local Authority Return for Revenue Commissioners of RAS payments made to Landlords/Agents. At present Local Property Tax numbers for RAS properties are not recorded in iHouse or provided on the return.

RAS statistics are currently not recorded in the Chief Executive Report and should be going forward.

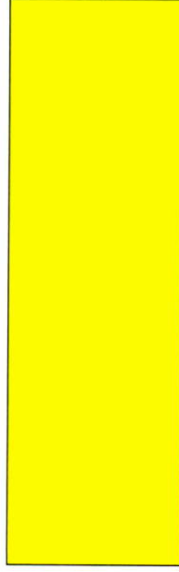
Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the RAS Programme 2025.

Summary of In-Depth Check

This in-depth check involved examining the operation of the RAS Programme in 2025 in Longford County Council. The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long term dependents under the Supplementary Welfare Allowance Scheme and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that all financial and some operational information was being maintained. Whilst RAS file management needs to be improved to ensure compliance with the requirements of the RAS scheme and in preparation for further RAS Compliance checks by the DHLGH that commenced last year, Internal Audit did confirm that rent calculations for Landlords/Agents and tenants were evidenced on every sample file. The programmes objectives are being achieved along with the related cost.

Overall Assurance Level



It is the opinion of Internal Audit that the RAS programme is in Satisfactory compliance with the standards set out in the Public Spending Code.