



# Public Spending Code

## Quality Assurance Report for 2024

**May 2024**

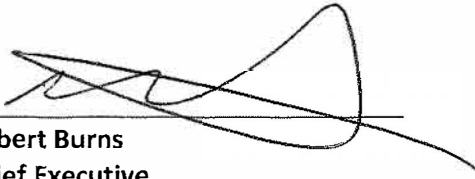
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# Certificate

This Annual Quality Assurance Report sets out Monaghan 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:**

  
**Robert Burns**  
**Chief Executive**  
**Monaghan County Council**

**Date: 16.06.2025**

# 1. Introduction

## 1.1 Background

Monaghan County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code. This report presents the results of each of the 5 Steps in the QA exercise and reports on compliance with the requirements of the Public Spending Code as established during this exercise.

The Guidance Note<sup>1</sup> issued to the Local Government Sector by the Finance Committee of the County and City Management Association (CCMA) has been referenced to complete the QA process in Monaghan County Council.

Monaghan County Council has completed this year's Quality Assurance (QA) report as part of its ongoing compliance with the PSC, which reports on the five steps as outlined below. This in-depth review has found that the council is broadly compliant with the code.

### **Requirements of the Quality Assurance Aspect of the Public Spending Code**

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

- a) Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle with a total Project Life Cost of €500,000 or more.
- b) 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.
- c) Completing the 7 checklists contained in the PSC.
- d) Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- e) Completing this short summary report for the National Oversight and Audit Commission (NOAC).

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<sup>1</sup> Public Spending Code (PSC) Quality Assurance Requirements: A Guidance Note for the Local Government Sector, Version 4

## 2. Project Inventory – Step 1

### 2.1 Introduction

This section presents the project inventories of Monaghan County Council for projects with a total project cost above €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:

**Table 2.1 - Expenditure Category/Band**

Project/Programme Stage		Category/Band	
1	Expenditure being considered	Capital Projects between €0.5m - €5m.	42 No.
		Capital Projects between €5m - €20m.	12 No.
		Capital Projects over €20m	0
		Current Expenditure programme - Increases over €0.5m	-
2	Expenditure being incurred	Capital Projects greater than €0.5m	64 No.
		Capital Grant Schemes greater than €0.5m	47 No.
		Current Expenditure greater than €0.5m	35 No.
3	Expenditure that has recently ended	Capital Projects greater than €0.5m	20 No.
		Capital Grant Schemes greater than €0.5m	17 No.
		Current Expenditure greater than €0.5m	-

### 2.2 Findings

The Project inventory, set out in the format described above, is included in Appendix A. The key findings are summarised below.

**Table 2.1 – Project Inventory- Number of Projects**

	Current Expenditure (No.)	Capital Expenditure (No.)	Totals (No.)
Expenditure being considered	0	54	54
Expenditure being Incurred	35	64	99
Expenditure recently ended	0	20	20
<i>Totals</i>	35	138	173

Table 2.2 – Project Inventory – Total Values

	Current Expenditure (€)	Capital Expenditure (€)	Total (€)
Expenditure being considered		€216,749,673	
Expenditure Being Incurred	€93,287,405	€44,600,953/ €334,660,220*	
Expenditure recently ended	€0	€60,607,720	

\* = Cumulative expenditure to date / projected lifetime expenditure

MCC was considering spending on 54 projects totalling approximately €216.75 million in 2024. Additionally, MCC was working on 99 projects with a total estimated lifetime cost of about €334.7 million. Up until the end of 2024, these 99 initiatives cost a total of €44.6 million.

According to the data, twenty projects had been completed or discontinued in 2024. The total amount spent on these initiatives over their lifetime came to €60.6 million, with €25.5 million in the reference year.

## Summary of Procurements in excess of €10m – Step 2

### 2.3 Introduction

The Public Spending Code requires Monaghan County Council to publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.

### 2.4 Findings

There was one procurement in excess of €10m conducted in 2020. This project is still ongoing in 2024. The competition related to the construction of the Monaghan Peace Campus. Details of this competition are published at the following link:

<https://monaghan.ie/finance/public-spending-code/>

## 3. Checklists – Step 3

### 3.1 Introduction

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of 7 checklists. Checklists 1, 3, 5 and 7 are Revenue/Expenditure-related, while Checklists 2, 4 and 6 are capital-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
Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined above have been completed and can be found in Appendix B of this document.

### 3.2 Findings

The inventory contained in this report lists the current and capital expenditure that was categorised as being considered, incurred and recently ended, with a value greater than €0.5m for 2024. The self-assessment checklists show a high level of compliance with the code, however, some areas require improvement. During the exercise, no occurrences that would be cause for alarm were found. It is acknowledged that there is room for improvement in various areas.

This Quality Assurance Report provides reasonable assurance that Monaghan County Council is broadly compliant with the requirements of the Public Spending Code (PSC) where they apply. The Council will continue to monitor and report on compliance with the Code.

## 4. In-Depth review of a sample number of projects – Step 4

### 4.1 Introduction

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

As part of the Quality Assurance provisions contained in the Public Spending Code, Monaghan County Council is required to carry out an in-depth review on,

- **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.

The above minimums are an average over a three-year period. 2022 marked the beginning of the next three-year period, 2022-2024.

In line with these requirements, the Internal Audit Unit of Monaghan County Council was assigned the task of completing the in-depth check. For 2024, the Internal Auditor selected the following projects: -

- a) Monaghan County Council Civic Office Accommodation Project (Capital)
- b) Programme D06 Community and Enterprise (Revenue)
- c) N54 Tullybryan Realignment Scheme (Capital)

### 4.2 Findings

#### 4.2.1 Monaghan Co. Co. Civic Office Accommodation Project.

The Internal Audit Report on the Monaghan Co. Co Civic Office Accommodation Project was compiled for the In-Depth Check of the Public Spending Code Quality Assurance Report on a



selected capital project for 2024. The purpose of the In-Depth Check is to assess the degree of compliance of the selected capital project with the principles of the Public Spending Code (PSC) in terms of the appraisal, planning, implementation, management and evaluation of the project.

The Monaghan County Council Civic Offices Accommodation Project is for the design and construction of new civic offices accommodation for Monaghan County Council in Monaghan Town and has an estimated lifetime expenditure of € 42M. The project, which was initiated in 2018, is currently at the Final Business Case phase of the project lifecycle. The process for the procurement of a contractor to assist the design, delivery and construction of the proposed new civic offices accommodation is currently underway. The project is to be funded by Monaghan County Council's own resources which will include a long-term loan facility from the Housing Finance Agency plc. The elected members of Monaghan County Council are the approving body for the project. The project is being administered and managed by the Capital Projects Team of Monaghan County Council.

Based on the data audit and review of the key documents associated with the project, the findings of this In-Depth Check are as follows:

1. The delivery of the project to date complies with the principles of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal, evaluation and planning of the project.

It was noted that there was no record on the project files to confirm approval by the Approving Body of the Strategic Assessment Report at Decision Gate 0. The strategic assessment phase of the project was reviewed by the Office Accommodation Working Group (OAWG) in July 2019. Approval was granted by the group, whose membership included 8 elected members of the Council, to commence Cost Benefit Analysis for the project and provide briefing to the Approving Body (Council). The Strategic Assessment Report outlined that the terms of reference of the OAWG were approved by the Council in February 2018 and included the tasks of establishing whether a sufficient case existed for the provision of new Council facilities, preparing a business case and a making a recommendation to the Council on the project.

The Public Spending Code 2019 specified that the approval of the Strategic Assessment Report was required to be granted by the Approving Body before the development of the Preliminary Business Case.

2. There is sufficient documentation and records to support a full evaluation of this project at a later date. Documentation that was noted as absent during the data audit for this project includes:

- Approval of the Strategic Assessment Report by the Approving Body for Decision Gate 0
- A signed Project Initiation Document signed by a Director of Services. A Project Initiation Document signed by a Senior Executive Engineer and dated July 2019 was provided by the Capital Projects Team.
- Signed approval form to publish the Request for Tender for the procurement of the Project Manager

The level of assurance provided in respect of the compliance of the Civic Office Accommodation Project with the principles of the Public Spending Code is **Satisfactory**. There are sufficient project records to undertake a full evaluation of the project at a later date.

#### 4.2.2 Programme D06 Community & Enterprise

This In-Depth Check for the annual Public Spending Code/Infrastructure Guidelines Quality Assurance Report is on Revenue Expenditure Programme, D06 Community & Enterprise. The programme is administered and managed by the Community Development Section, with oversight on some elements of the programme from the Local Community Development Committee.

The Community Development Section is responsible for implementing and promoting a wide range of programmes and initiatives within the county. The programme expenditure for D06 Community & Enterprise for 2024 was € 4,212,223, which represents approximately 4.2% of total revenue expenditure for Monaghan County Council in 2024 as reported on the Annual Financial Statement for the year.

The strategic aim of the Community Development Section, as stated in Monaghan County Council's Corporate Plan 2024 – 2029, is to provide development support services and enhance community infrastructure and facilities to promote community wellbeing, inclusion, engagement and participation. Some of the activities of the Community Development Section, such as SICAP and LEADER, are referenced in Revenue Expenditure Programme D09 (Economic Development & Promotion) and are not the subject of this report.

The process undertaken for this In-Depth Check consisted of reviewing the list of key documents for a sample of activities/projects on the D06 Community & Enterprise Programme and auditing documents and processes for two sample grant schemes within the programme, namely the Healthy Ireland Fund and Community Development Fund.

The review of the list of key documents, provided evidence that the programme is aligned with national and/or local strategic planning and is subject to procedural and governance policies. There was evidence of protocols for the monitoring and reporting of outcomes and post-implementation reviews, and those were found to be in use in the case of the two sampled grant schemes.

Based on the review and audit exercise outlined above, Internal Audit provides **Satisfactory Assurance** that,

- The Community & Enterprise Programme adheres to the principles of the Public Spending Code / Infrastructure Guidelines in terms of the appraisal, implementation, management and evaluation of the Programme.
- There are sufficient records available to facilitate a full evaluation of the Programme at a later date.

#### 4.2.3 N54 Tullybryan Realignment Scheme

The Internal Audit Report on the N54 Tullybryan Realignment Scheme, which was initiated in 2016 and is fully funded by Transport Infrastructure Ireland (TII), who are the Approving Body for the progression of the project lifecycle. The Scheme is a road improvement project which seeks to improve a 3.15 Km section of the N54 from a point just 0.5 Km west of Monaghan Town to a point west of the junction with the R187 (Roslea Road).

The N54 Tullybryan Realignment Scheme has progressed through the planning and design stage of the TII project lifecycle and recently received approval to initiate the construction/implementation stage of the project. This corresponds with the Final Business Case stage of the Public Spending Code. The project is managed and administered by the Roads Section, Monaghan County Council, and has an estimated lifetime cost of €23 million. This figure represents 3.75 % of the total projected lifetime expenditure on Monaghan County Council's Inventory of Capital Projects. Project expenditure to date for this project is € 807,760.

Based on a review of the documents and records associated with the project, the findings of this In-Depth Check are that:

- The delivery of the N54 Realignment Project complies with the principles of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal and planning of the project to date. The records retained for the project demonstrate that approvals were requested and received from TII, the project's Approving Body, at each approval gate to date.
- There are sufficient records available to facilitate a full evaluation of the project at a later date. An internal Project Initiation Document was not noted in the project files. It appears that a Project Initiation Document may not have been formally available at the initiation of this project.

Based on the review of key documents and the data audit undertaken for this report, Internal Audit provides **Satisfactory Assurance** that the appraisal, evaluation, planning and delivery to date of the N54 Tullybryan Realignment Scheme complies with the principles of the Public Spending Code and that there are sufficient records to facilitate a full evaluation of the project at a later date.

## 5. Conclusion

### 5.1 Summary

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

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred, or recently completed by Monaghan County Council within the 2024 financial year. Details are included within Appendix A of this report.
- Monaghan County Council conducted one procurement with a value in excess of €10m in 2020 for the 'Peace Campus', which is still under construction during the term of this report. Details are available on the Monaghan County Council Website at the following link:

<https://monaghan.ie/finance/public-spending-code/>

- 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. While it is recognised that there are some areas for improvement, no serious concerns were raised as a result of the QA exercise. Details are included within Appendix C of this report.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed, and the internal auditor has reported receiving satisfactory assurance that there is general compliance with the Public Spending Code. Details of the in-depth checks conducted, and subsequent recommendations are included in Appendix B.
- 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 Monaghan County Council. The contents of this report provide an overview of the QA exercise completed, which has been certified by the Accounting Officer, the Chief Executive and will be published on Monaghan Co. Council's website.

Overall, the QA exercise has provided reasonable assurance to the management of Monaghan County Council that the requirements of the Public Spending Code are being met.

# Appendix A

A.1      2024 Inventory of Projects and Programmes over €0.5m

The following table contains an inventory of expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred, and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory table.

Expenditure being Considered - Greater than €0.5m (Capital and Current)				
B	B	R - Substantial Completion Date		
Project/Scheme/Programme Name	Short Description	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Affordable Housing Scheme Station View (10 units)		2025 Completion	€ 3,200,000	0121021C (Gary McBride)
Affordable housing Latlorcan phase 1 (10 units)		2027 Completion	€ 3,010,000	
Affordable housing Latlorcan phase 2 (10 units)		2027 Completion	€ 3,010,000	
Murdock Trut at Coolshannagh		2027 Completion	€ 3,800,000	
Cappog ballinode (1 no site)		2027 Completion	€ 1,000,000	(Gary McBride)
Dublin Street South, Monaghan		2026 Completion	€ 2,200,000	(Lorcan MacCinna)
Dublin Street North Monaghan 18 units		2027 Completion	€ 5,700,000	(Lorcan MacCinna)
Dublin Street North Monaghan 24 units		2027 Completion	€ 7,600,000	(Lorcan MacCinna)
Mccurtain Street Clones (Clones Renewal Project 2)		2027 Completion	€ 1,400,000	(John O'Reilly)
Newbliss Renewal Scheme		2027 Completion	€ 1,500,000	(John O'Reilly)
25 Turnkey Castleblayney Town Centre		2027 Completion	€ 6,800,000	(Lorcan MacCinna)
30 Turnkey Emyvale		2027 Completion	€ 9,000,000	(Lorcan MacCinna)
8 Turnkey Units Station View, Monaghan		2025 Completion	€ 2,369,000	



Expenditure being Considered - Greater than €0.5m (Capital and Current)				
B	B	R - Substantial Completion Date		
Project/Scheme/Programme Name	Short Description	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Calf 10 Houses Coolshannagh, Monaghan		2025 completion	€ 3,500,000	0127023C ( GaryMcBride)
HSE lands 25 units		2027 Completion	€ 7,000,000	
Turnkey Tully Monaghan		2027 Completion	€ 16,000,000	(Lorcan MacCinna)
Ballybay renewal project		2026 Completion	€ 3,000,000	(John O'Reilly)
Rockcorry (22 units)		2026 Completion	€ 7,000,000	(John O'Reilly)
Radhairc an Bhri Castleblayney (9 units)		2025 Completion	€ 2,862,925	(Emmet Sherry)
Tower view Clones		2027 Completion	€ 2,500,000	
Town centre renewal B'bay, C'blayney, CMX		2027 Completion	€ 3,000,000	(Emmet Sherry)
Turnkey Drumcondrath road cmx 50 units		2027 Completion	€ 17,000,000	
Social housing projects in villages (scotstown, Carrickroe etc)		2026 Completion	€ 3,500,000	
Castleblayney CA Communal facility & 2 units Drumillard C'Blayney		2027 Completion	€ 554,714	
Purchase of housing stock 2025 (5)		2025 Completion	€ 2,000,000	0115003c
Purchase of housing stock 2026 (4)		2026 Completion	€ 1,000,000	0115003C

Expenditure being Considered - Greater than €0.5m (Capital and Current)				
B	B	R - Substantial Completion Date		
Project/Scheme/Programme Name	Short Description	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Part V ~ 2026 ~ 4 Houses		2026 Completion	€ 1,200,000	
Cost Rental Park Street, Monaghan (16)		2025 Completion	€ 3,900,000	(Gary McBride)
Works Prior To Re-Letting 2025		2025 Completion	€ 1,000,000	
Works Prior To Re-Letting 2026		2026 Completion	€ 1,000,000	
St Louis convent Monaghan		2027 Completion	€ 500,000	(Gary McBride)
N2 Castleshane To Drumhirk		2025 Completion	€ 3,560,000	(Brian Braniff)
N2 Park & Share/Ride Scheme	N2 CARRICKMACROSS SOUTH INTERCHANGE, Carrickmacross	2026 Completion	€ 900,000	(Brian Braniff)
N53 Dundalk Road To N2 Tullyvin Roundabout	TULLYVIN - CORRAGARTA, CASTLEBLANEY	2031 Completion	€ 5,800,000	(Brian Braniff)
N54 Annaghervy To Mullabrack Realignment	N54 ANNAGHERVY TO MULLABRACK SMITHBOROUGH	2031 Completion	€ 10,800,000	(Brian Braniff)
N54/N12 Monaghan Town Bypass Route	BYPASS AROUND MONAGHAN TOWN	2031 Completion	€ 19,000,000	(Brian Braniff)
N12 Silverstream to Armagh border		2031 completion	€ 14,000,000	
Carrickmacross bypass		2025 Completion	€ 3,900,000	0221191c
R181 Corduff to Cavan Border		2030 completion	€ 2,100,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current)				
B	B	R - Substantial Completion Date		
Project/Scheme/Programme Name	Short Description	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Monaghan Town Culvert- Marcartan road-Phase 2		2030 completion	€ 3,550,000	
Historical Landfill Remediation Works At Killicard	Castleblayney	2028 Completion	€ 1,300,000	Waiting on An Bord Pleanála planning.
Historical Landfill Remediation works at old Scotch Corner Site	Scotch Corner	2028 Completion	€ 3,200,000	EPA to grant a waste permit for the site.
Historical Landfill Remediation Works At Killycronaghan.	Killycronaghan, Smithboro	2027 Completion	€ 1,260,000	0512418C DECC Funding approved in march 2025 -100% funded. Progress to the design stage next. 0512418C
Carrickmacross fire station extension and energy efficiency upgrade		2027 Completion	€ 1,494,950	(Dermot Brannigan)
Class B fire appliance		2027 Completion	€ 575,147	(Dermot Brannigan)
Seai Pathfinder - Energy Improvement Projects To Council Buildings		2026 Completion	€ 1,449,950	(Jenny McCormack)
Library Hq/Clones Remedial Project		2027 Completion	€ 1,500,000	(Deirdriu McQuaid)
URDF Call 3		2030 completion	€ 1,500,000	
Dereliction sites		2030 completion	€ 3,500,000	Project will be delivered inline with Councils policies and procedures in relation to derelict sites. Various codes: 0532001C - 0532003C
Monaghan Cftb Centre		2027 Completion	€ 2,995,000	0542403c (Dermot Brannigan)
Lough Egish food park Cat 2 RRDF		2025 completion	€ 732,263	0438822c (Alan Hall)
Peters lake Culvert		2025 completion	€ 525,000	(Donal McElwainre)

Expenditure being Considered - Greater than €0.5m (Capital and Current)				
B		B	R - Substantial Completion Date	
Project/Scheme/Programme Name	Short Description	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Slieve Beagh Peatlands		2028 Completion	€ 3,548,928	
Clones regeneration and development fund project		2027 Completion	€ 2,451,796	
Totals			€ 216,749,673	

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 Time line	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only) Explanatory Notes
A01 Maintenance/Improvement of LA housing		€ 1,731,797					
A02 Housing Assessment, Allocation and Transfer		€ 822,213					
A06 Support to Housing Capital & affordable programme		€ 2,938,050					
A07 RAS programme		€ 4,372,667					
A08 Housing loans		€ 745,367					
A09 Housing grants		€ 2,482,835					
1.72 Acre Site- Scotstown Village 2 no sites		€ -		€ 227,701	2027 Completion	€ 227,701	€ 3,000,000 0115815C
10 Cara Street Clones (Clones Renewal Project 2)		€ -		€ 29,942	2027 Completion	€ 80,591	€ 1,500,000 0115719C Site A
12 Cara Street, Clones (Clones Renewal Project 2)		€ -		€ 26,677	2027 Completion	€ 140,848	€ 1,400,000 0115720C Site B
22 Houses At Ballinode - Cois Abhainn		€ -		€ 698,139	2024 completion	€ 698,139	€ 6,981,388 0115816C
30 Houses Coill An Rí, Carrickmacross		€ -		€ 3,865,308	2025 Completion	€ 5,244,278	€ 6,980,455 0115810C
8 Houses Turnkey, Cnoc Na Greine, Tydavnet		€ -		€ 1,216,985	2025 Completion	€ 1,216,985	€ 2,500,000 0115621C
Cornacassa Housing - Development	Lands At Clones Road, Cornacassa, Co. Monaghan	€ -		€ 31,128	2028 Completion	€ 1,034,599	€ 23,050,000 0115813C
Works Prior To Re-Letting Ballybay/Clones Md		€ -		€ 524,421	2027 Completion	€ 524,421	€ 1,000,000 0111703c
Lattlorcan Site 1 (1.54Ha) Macartan view 41 units	An Leacht - (Lattlorcan Site 1 - 1.54ha)	€ -		€ 64,284	2027 Completion	€ 64,284	€ 8,857,934 0115612C

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 Time Line	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only) Explanatory Notes
Latlorcan Site 2 (3.9Ha)	51 houses at Sli Lorcán - (Latlorcan Site 2 - 3.9ha)	€ -		€ 359,727	2026 Completion	€ 360,194	€ 15,000,000 0115613C
Monaghan Renewal Scheme - Lr. Old Cross Square 6 units		€ -		€ 185,005	2027 Completion	€ 255,058	€ 1,000,000 0115611C
Old School Site, Clones, Roslea road 20 units		€ -		€ 27,445	2026 Completion	€ 212,396	€ 7,550,000 0115722C
Scotthouse Renewal Scheme		€ -		€ 15,227	2026 Completion	€ 158,441	€ 5,500,000 0115721C
Sli Na Coille Mullaghmat Monaghan 21 units		€ -		€ 123,402	2026 Completion	€ 378,900	€ 7,000,000 0115812C
Sheltered housing project C'blayne NEHA		€ -		€ -	2026 Completion	€ 31,256	€ 7,000,000 0115808C
Ballybay Renewal Project		€ -		€ -	2027 Completion	€ 103,258	€ 2,050,000 0115725C
Purchase Of Lands At Bough, Scotstown		€ -		€ 60,000	2027 Completion	€ 61,857	€ 1,060,000 0115616C
N2 Clones Town East	N54 CLONKEEN, CLONES.	€ -		€ 194,662	2025 Completion	€ 194,662	€ 1,200,000 0222365C
N2 Clontibret To The Border Major Scheme (Phase 1-4 Design)	CLONTIBRET TO ROI/NI BORDER	€ -		€ 1,821,718	2028 Completion	€ 4,296,629	€ 5,600,000 0221172C - This project is at Phase 3 (Design and Environmental Evaluation) of the TII's Project Management Guidelines framework. Projected lifetime costs (based on TII cost metrics 2024) is €370m. The scheme currently has EU Connecting Europe Facility funding to 0221183C - Suspended in the midst of Phase 3 (Design and Environmental Evaluation) of the TII's Project Management Guidelines framework. Recommencement of the scheme is subject to funding. Projected lifetime costs (based on TII cost metrics 2024) is
N2 Ardee To Castleblaney Major Scheme (Phase 1-4 Design)	ARDEE TO CASTLEBLANEY	€ -		€ 179,487	2025 Completion	€ 5,009,817	€ 5,009,817
N2 Cyclepaths	N2 EMYVALE , COOLSHANNAGH, CORLAT.	€ -		€ 18,896	2027 Completion	€ 40,994	€ 5,250,000 02111019
N2 Moy To Mullabryan	N2 MOY TO MULLABRYAN	€ -		€ -	2025 Completion	€ 18,892	€ 2,100,000 0221186C
N53 Ballynacarry Bridge (Replacement)	N53/A37 Ballynacarry.	€ -		€ 22,314	2027 Completion	€ 439,553	€ 10,400,000 02124007
N54 Tullybryan Realignment	N54 TULLYGRIMES TO ANNAGHERVY	€ -		€ 6,142	2027 Completion	€ 425,828	€ 20,000,000 0222353C

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 Time line	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only) Explanatory Notes
N2/N12 Link Road (Strategic Funding - Knockaconny)	New link Road	€ -		€ 58,228	2032 Completion	€ 58,228	€ 7,100,000 02884036
Drumary Bridge replacement				€ 33,788	2025 Completion	€ 57,024	€ 500,000 02244061
R162 Glen Road Culvert Scheme	Culvert Works	€ -		€ 900,000	2026 Completion	€ 900,000	€ 1,500,000 02884035
Road Safety Improvement Scheme (N2 Emyvale & N12 Skinnigin Junction)	N2 EMYVALE NORTH & N12 SKINNIGIN	€ -		€ 1,081,717	2025 Completion	€ 1,081,717	€ 1,500,000 0221549C
Ulster Canal Greenway (Phase 2- Monaghan To ROI/NI Border)	ADJACENT TO N12, MONAGHAN TOWN TO ROI/NI BORDER	€ -		€ 73,601	2026 Completion	€ 82,531	€ 5,600,000 0222808C
Ulster Canal Greenway (Phase 2- Monaghan To Smithborough)	ADJACENT TO N54, MONAGHAN TO SMITHBOROUGH	€ -		€ 72,552	2028 Completion	€ 288,771	€ 8,100,000 0222807C
Ulster Canal Greenway (Phase 3- Smithborough To Clones)	ADJACENT TO N54, SMITHBOROUGH TO CLONES	€ -		€ 75,236	2028 Completion	€ 437,943	€ 9,100,000 0222806C
Ballyboy to castleblayney greenway				€ 25,328	2030 completion	€ 94,253	€ 8,000,000 0631715C
Woodview to glen road				€ 13,772	2026 Completion	€ 23,969	€ 350,000 0290019C
Ulster Canal Greenway Link - Macartan Road	CANAL STREET MONAGHAN TOWN- L1412-0	€ -		€ 214,286	2025 Completion	€ 331,104	€ 850,000 0290017C
Monaghan town to coolshannagh roundabout				€ 29,963	2025 Completion	€ 118,865	€ 325,000 0290021c
Cootehill road active travel monaghan town				€ 31,921	2027 Completion	€ 35,180	€ 350,000 0290053c
Ballyalbany Bridge Monaghan Town	BALLYALBANY MONAGHAN TOWN - L5181-0	€ -		€ 69,734	2026 Completion	€ 186,552	€ 975,000 0290034C
Carrick R178/Oriel Road Active Travel	DUNDALK ROAD/ORIEL ROAD - R178/R927 CARRICKMACROSS	€ -		€ 21,266	2026 Completion	€ 86,376	€ 1,373,816 0290012C
Clones Peace Link Active Travel	ROSSLEA ROAD CLONES- L2800-0	€ -		€ 511,514	2025 Completion	€ 786,502	€ 1,044,988 0290042C

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 Time line	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Horse Shoe Bridge Monaghan Town	HORSESHOE BRIDGE MULLAGHMATT MONAGHAN TOWN-L5513-0	€ -		€ 102,851	2025 Completion	€ 129,868	€ 1,200,000	0290032C
B01 NP Road- Maintenance and improvement		€ 831,771						
B03 Regional road - Maintenance and Improvement		€ 12,317,035						
B04 Local Road- Maintenance and Improvement		€ 12,662,186						
B05 Public Lighting		€ 866,018						
B09 Maintenance & Management of Car Parking		€ 722,895						
B11 Agency & Recoupable Services		€ 2,449,009						
Black Island, Lough Muckno	Black Island, Lough Muckno, Castleblayney	€ -	€ 12,563	€ -	2025 Completion	€ 57,794	€ 550,000	0631816C
C01 Operation and Maintenance of Water supply		€ 1,338,028						
C02 Operation and Maintenance of waste water treatment		€ 1,511,087						
C05 Admin of group and Private installations		€ 4,491,682						
C06 Support to Water Capital programme		€ 729,268						
D01 Development management		€ 539,448						
D02 Development management		€ 2,415,424						
D06 Community and Enterprise function		€ 4,212,223						



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 Time line	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only) Explanatory Notes
D09 Economic Development and promotion		€ 11,477,864					
D11 Heritage and conservation services		€ 1,043,834					
E01 operation, Maintenance and aftercare of Landfill		€ 548,898					
E06 Street Cleaning		€ 1,297,735					
E11 Operation of Fire service		€ 3,893,133					
E14 agency & recoupable services		€ 570,034					
E15 Climate change and flooding		€ 528,536					
E13 Water Quality, air and noise pollution		€ 644,236					
F02 Operation of library and archival service		€ 3,283,629					
F03 Op, Mtce & Imp of Outdoor Leisure areas		€ 1,202,460					
F05 Operation of Arts programme		€ 1,911,215					
G04 Veterinary Service		€ 603,936					
H03 Administration of Rates		€ 2,913,694					
H09 Local Representation/Civic Leadership		€ 2,605,271					
H10 Motor Taxation		€ 614,215					

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 Time Line	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only) Explanatory Notes
H11 Agency & Recoupable services		€ 1,969,712					
Dromore river Blueway			€ 2,220	€ 19,976	2026 Completion	€ 62,265	€ 550,000 0631718C
Blackwater Valley Rural Enterprise & Digital Hub		€ -		€ 113,099	2026 Completion	€ 256,476	€ 3,586,262 0438826C
Castleblayney Market Square Regeneration Phase 2 (Market House & Market Square Public Realm)	Refurbishment of Market House to a mixed use community facility and associated public realm works to the surrounding Market Square	€ -	€ 17,027	€ 153,243	2027 Completion	€ 952,656	€ 12,368,972 0851403C
Council Hq Redevelopment Project	Proposed Monaghan County Council Civic Office HQ on the Roosky Lands in Monaghan Town.	€ -	€ 170,270		2027 Completion	€ 1,052,656	€ 40,571,335 0888035C -Construction expenditure is subject to approval by the Elected Members.
Dublin Street Regeneration (North & South)	Infrastructure (roads/footpaths/utility services etc) and public realm facilities to open up access to create new	€ -		€ 1,110,574	2028 Completion	€ 2,987,155	€ 31,825,000 0438620C - Subject to Category A URDF funding and Planning/CPO Approval, Dublin Street phase is scheduled for completion North:2028 & South: 2027. 75% Grant funded
Hope Castle & Annex - Clear Out & Enabling Works	Onamy, Castleblayney, Co. Monaghan	€ -	€ 145,024	€ -	2026 Completion	€ 145,024	€ 880,000 0432409C
Industrial Zoned Lands - Annahagh West	Development of existing industrial lands west of Annahagh roundabout	€ -			2026 Completion	€ 437,283	€ 2,770,000 0478303C - Construction of a 150m-200m Serviced Industrial Road into Industrial Zoned west of Annahagh Roundabout.
Newbliss Enterprise & Digital Hub	Main Street, Newbliss, Co. Monaghan, H18 E64	€ -		€ 1,685,541	2025 Completion	€ 2,456,227	€ 2,690,628 0888026C
Rockcorry Community Centre		€ -	€ 615	€ -	2027 Completion	€ 615	€ 2,964,206 0888053C
Roosky Lands Access Road		€ -	€ 159,853	€ -	2025 Completion	€ 739,592	€ 2,520,000 0888036C
Ballinode Community Centre	Ballinode Village	€ -		€ 250,000	2025 Completion	€ 250,000	€ 500,000 0438622C
Ballybay Fire Station	0542401C	€ -		€ 1,325,067	2025 Completion	€ 1,972,232	€ 2,500,000 0542401C - Ballybay Fire Station
C: Tek II Co-Working Enterprise Hub	CMX-CBY MD	€ -		€ 2,960,470	2024 Completion	€ 4,980,180	€ 5,000,000 0432802C
Carrickmacross Town Centre Renewal	Carrickmacross Main Street and Bridewell Lane	€ -	€ 7,995	€ -	2025 Completion	€ 198,704	€ 842,024 0438811C

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 Time line	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only) Explanatory Notes
Inniskeen Village Public Realm Enhancements Phase 2 - Railway Station Space & Playground Space	Public Realm Enhancement	€ -	€ 41,764	€ -	2026 Completion	€ 41,764	€ 538,230 0438823C
MD Depot BCMD Teehill Clones			€ 5,562		2027 Completion	€ 9,579	€ 750,000 0888042C
Clones Gym enhancement – peacelink . Regeneration and development.				€ 119,009	2029 completion	€ 119,009	€ 5,500,000 0461711C (J1821) Sensory Garden spend- In progress funded by dar .
Fermanagh street Business Hub Clones RRDF			€ 4,562		2027 Completion	€ 115,005	€ 2,948,204 0438715c
Zoned lands Annagh East			€ 309,358		2040 completion	€ 309,358	€ 8,715,845 0478304c
Ballybay market house			€ 12,239		2027 Completion	€ 462,250	€ 2,800,000 0438712c
Carrikmacross Swimming pool and leisure complex			€ 43,203		2028 completion	€ 43,203	€ 800,000 0612801c
St.Louis Convent				€ 88,816	2025 Completion	€ 1,026,421	€ 1,031,116 0888047C
Clones Renewal Scheme Phase 2		€ -		€ -	2027 Completion	€ 7,042	€ 2,600,000 0115714C
<b>Totals</b>		€ 93,287,405	€ 932,253	€ 20,840,162		€ 44,600,953	€ 334,660,220

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
10 Turnkey Units Knockcarrick, Annyalla		€ -	€ -	€ 3,184,750	2024 Completion	€ 3,184,813	0115622C
1-5 Village Court, Scotstown		€ -	€ -	€ 711,084	2024 Completion	€ 711,084	0115726C
30 Turnkey Units Knockcarrick, Annyalla		€ -	€ -	€ 8,642,095	2024 Completion	€ 8,642,095	0115811C
Calf 10 Units Radhairc An Bhri		€ -	€ -	€ 322,644	2024 Completion	€ 869,766	0127015C
Gleann Droimnin, Carrickmacross		€ -	€ -	€ 1,205,824	2024 Completion	€ 1,205,944	0115814C
Birch Court, Ballybay, CAS N&E (4)				€ 87,076	2024 Completion	€ 556,387	0127017C
Magheross/Drummond close Carrickmacross (Final phase 33)				€ 176,982	Discontinued	€ 176,982	0127018c
Kilnacloy Calf development (16)				€ 1,193,501	2024 completion	€ 1,193,501	0115620C
Hall Street Ballybay N&E				€ 515,060	2024 completed	€ 515,060	0127022c
Energy Efficiency Programme 2024 (127)				€ 3,943,610	2024 Completion	€ 3,943,610	0115919C projected 2025-2027
Purchase House Housing Stock 2024 (8)		€ -	-	€ 2,972,458	2024 Completion	€ 2,972,458	0115003C
Works Prior To Re-Letting 2024		€ -	-	€ 524,421	2024 completion	€ 524,421	0111703c
MN 21-0001 Upgrade of Monaghan town greenway				€ 202,454	2024 completion	€ 1,757,708	0290000c
MN-22-0004 Lough English AT scheme				€ 370,768	2024 completion	€ 535,350	0290043C

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
Lislanly Yard upgrade				€ 746,794	2024 completion	€ 984,759	0288011C
Peace campus			€ 432,411		2024 completion	€ 22,194,030	0642003C
Castleblayney Market Square Regeneration Phase 1 (Gate Lodge 2 Library & Public Realm)			€ 192,169		2024 completion	€ 4,691,642	0432406C Retention paid in 2024
Castleblayney enterprise centre					2024 completion	€ 4,459,874	0438812C
Destination Towns Church Square		€ -	€ 185,353	€ 157,894	2024 Completion	€ 960,195	0436602C - retention fees still to be to be paid on Church Square project.
Class B Fire appliance				€ 528,041	2024 Completion	€ 528,041	0543020c
Totals		€ -	€ 809,933	€ 25,485,455		€ 60,607,720	

# Appendix B

## B.1 QA Checklists – Step 3

When completing the checklists, organisations should consider the following points.

- ❖ The scoring mechanism for the checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ 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 the annual number of formal evaluations, economic appraisals, project completion reports and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

### Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g., Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme.
  - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme.
  - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g., Includes 20% local funding.
  - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g., Includes 40% government grant funding.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

**Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.**

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Compliance Self-Assessed Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	The training officer distributes scheduled procurement/public spending training, although it can be challenging to find PSC-specific training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Training Workshop held in July 2022 for relevant staff
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	LA Performance Indicators – Guidelines on reporting are available to staff.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, this is an ongoing process across the organisation.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, this is an ongoing process across the organisation.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAR?	3	Yes



Q 1.9	<p>Is there a process in place to plan for ex post evaluations?</p> <p>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.</p>	2	Yes
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Carried out if and where appropriate
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	In order to make decisions about upcoming projects, post-project reviews are taken into consideration.

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
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	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes, Where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case?	2	Yes
	Was an appropriate methodology used to estimate the cost?		
	Were appropriate budget contingencies put in place?		

Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>	2	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?		N/A
Q 2.12	Was a detailed project brief, including design brief and procurement strategy, prepared for all investment projects?	2	Yes
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?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by the Sponsoring Agency and Approving Authority?	3	Yes, Reviewed at each Gate Decision.
Q 2.18	Was consent sought from the Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?		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.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	As part of the annual budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the Annual Budget process.
Q 3.11	Was the required approval granted?	3	Approval as part of the Annual Budget Process

Q 3.12	Has a sunset clause been set?	3	
Q 3.13	If outsourcing was involved, were both EU and National procurement rules complied with?	3	Where applicable
Q 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?	3	National KPIs are in place for Local Government
Q 3.15	Have steps been put in place to gather performance indicator data?	3	National KPIs are in place for Local Government

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, were given responsibility for specific projects.
Q 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	Staff at the appropriate level were given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project/Progress reports prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	Yes, adjusted where required up / down Construction inflation forced budget changes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?		N/A
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?		N/A

Q 4.11	If costs increased or there were other significant changes to the project, was approval received from the Approving Authority?	3	Yes, Approving Authority increased Budgets.
Q 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

***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.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process and aligned with Corporate Plan
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3	Outputs are defined as part of the funding application process and agreed with the Department in advance of project delivery
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
Q 5.5	Are outcomes well defined?	2	Defined through the Annual Service Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	National KPIs are in place for Local Government
Q 5.8	Are other data compiled to monitor performance?	3	As part of the Annual Budget process where necessary.



Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, All expenditure is evaluated annually across service delivery as part of the Budget process, Annual and Quarterly Financial reports and CE Reports.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	1 No
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, Lessons learned from PCRs are distributed to staff, and are available to view electronically.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Nil
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Further emphases required to ensure post project evaluations are undertaken
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Nil
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	PCR's are completed by the Technical Staff overseeing the project and reviewed and approved by Senior Management.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	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 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes were discontinued in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	3	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	Independent scrutiny by the External Auditor
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	Yes

# Appendix C

## C.1 Quality Assurance – In-depth check - Civic Offices Accommodation Project



Comhairle Contae Mhuineacháin  
Monaghan County Council

## **In-Depth Check**

**On Monaghan County Council Civic Offices Accommodation Project**

**For the Public Spending Code / Infrastructure Guidelines - Quality Assurance Report 2024**

**Report Issued by Internal Audit Unit**

**May 2025**

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## Executive Summary

The Monaghan County Council Civic Offices Accommodation Project is for the design and construction of new civic offices accommodation for Monaghan County Council in Monaghan Town and has an estimated lifetime expenditure of € 42M. The project, which was initiated in 2018, is currently at the Final Business Case phase of the project lifecycle. The process for the procurement of a contractor to assist the design, delivery and construction of the proposed new civic offices accommodation is currently underway. The project is to be funded by Monaghan County Council's own resources which will include a long-term loan facility from the Housing Finance Agency plc. The elected members of Monaghan County Council are the approving body for the project. The project is being administered and managed by the Capital Projects Team of Monaghan County Council.

Based on the data audit and review of the key documents associated with the project, the findings of this In-Depth Check are as follows:

1. The delivery of the project to date complies with the principles of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal, evaluation and planning of the project.

It was noted that there was no record on the project files to confirm approval by the Approving Body of the Strategic Assessment Report at Decision Gate 0. The strategic assessment phase of the project was reviewed by the Office Accommodation Working Group (OAWG) in July 2019. Approval was granted by the group, whose membership included 8 elected members of the Council, to commence Cost Benefit Analysis for the project and provide briefing to the Approving Body (Council). The Strategic Assessment Report outlined that the terms of reference of the OAWG were approved by the Council in February 2018 and included the tasks of establishing whether a sufficient case existed for the provision of new Council facilities, preparing a business case and a making a recommendation to the Council on the project.

The Public Spending Code 2019 specified that the approval of the Strategic Assessment Report was required to be granted by the Approving Body before the development of the Preliminary Business Case.

2. There is sufficient documentation and records to support a full evaluation of this project at a later date. Documentation that was noted as absent during the data audit for this project includes:
  - Approval of the Strategic Assessment Report by the Approving Body for Decision Gate 0
  - A Signed Project Initiation Document signed by a Director of Services. A Project Initiation Document signed by a Senior Executive Engineer and dated July 2019 was provided by the Capital Projects Team.
  - Signed approval form to publish the Request for Tender for procurement of the Project Manager
3. There are 5 recommendations outlined in the Table of Recommendations in Appendix 2 of this Report and these refer to the data gaps referred to above and the filing of project records. There were no records to confirm the renewal of insurance policies by the consultants engaged on the Civic Offices project. This matter was referenced in a 2024 PSC In-Depth Check Report and actions to be undertaken have been agreed with the Capital Projects Team.



### **Category of Assurance**

Internal Audit can provide **Satisfactory** assurance that the Civic Offices Accommodation Project complies with the principles of the Public Spending Code/Infrastructure Guidelines and that there are sufficient project records to undertake a full evaluation of the project at a later date.

**Limitations of this In-Depth Check** - The assurance provided is based on a review of the key documents and the records itemised in the data tables in this report. It does not extend to every aspect of the delivery of the project.

**Quality Assurance – In Depth Check**

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**Section A: Introduction**

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This introductory section details the headline information on the Monaghan County Council Civic Office Accommodation Project.

<b>Programme or Project Information</b>	
<b>Name</b>	Monaghan County Council Civic Office Accommodation
<b>Detail</b>	Provision of new Civic Office Accommodation for Monaghan County Council staff headquarters
<b>Responsible Body</b>	Monaghan County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	First Proposed in 2018
<b>End Date</b>	Current Programme Construction Completion 2028
<b>Overall Cost</b>	Stage 2 Estimate circa €42m

## Project Description

This In-Depth Check is on a capital expenditure project for the design and construction of a new civic offices building consisting of office/headquarters accommodation for Monaghan County Council with a cumulative gross floor area of 5,601 square metres on a green field site in the townlands of Roosky and Tirkeenan, Monaghan Town, Co. Monaghan. The estimated lifetime expenditure for the project is approximately € 42m. The project is being managed by the Capital Projects Team of Monaghan County Council and is to be funded by Monaghan County Council's own resources, which will include a long-term loan from the Housing Finance Agency.

The project is at the pre-implementation stage, having progressed through the Strategic Assessment and Preliminary Business Case phases of the PSC/Infrastructure Guidelines project lifecycle. The Approving Body for the project is the elected members of Monaghan County Council. Planning permission has been obtained and the Approving Body has given pre-tender approval for the detailed project brief and procurement strategy that were produced as part of the Final Business Case for this project.

The process for the procurement of a contractor to assist the design, delivery and construction of the proposed new Civic Office accommodation is currently underway. The Capital Projects Team are now engaged in the tasks and processes that comprise the Final Business Case phase of the project lifecycle. Further development of the project involves progressing towards Decision Gate 3 which requires approval of the Final Business Case by the Approving Authority and consent to proceed to the implementation stage.

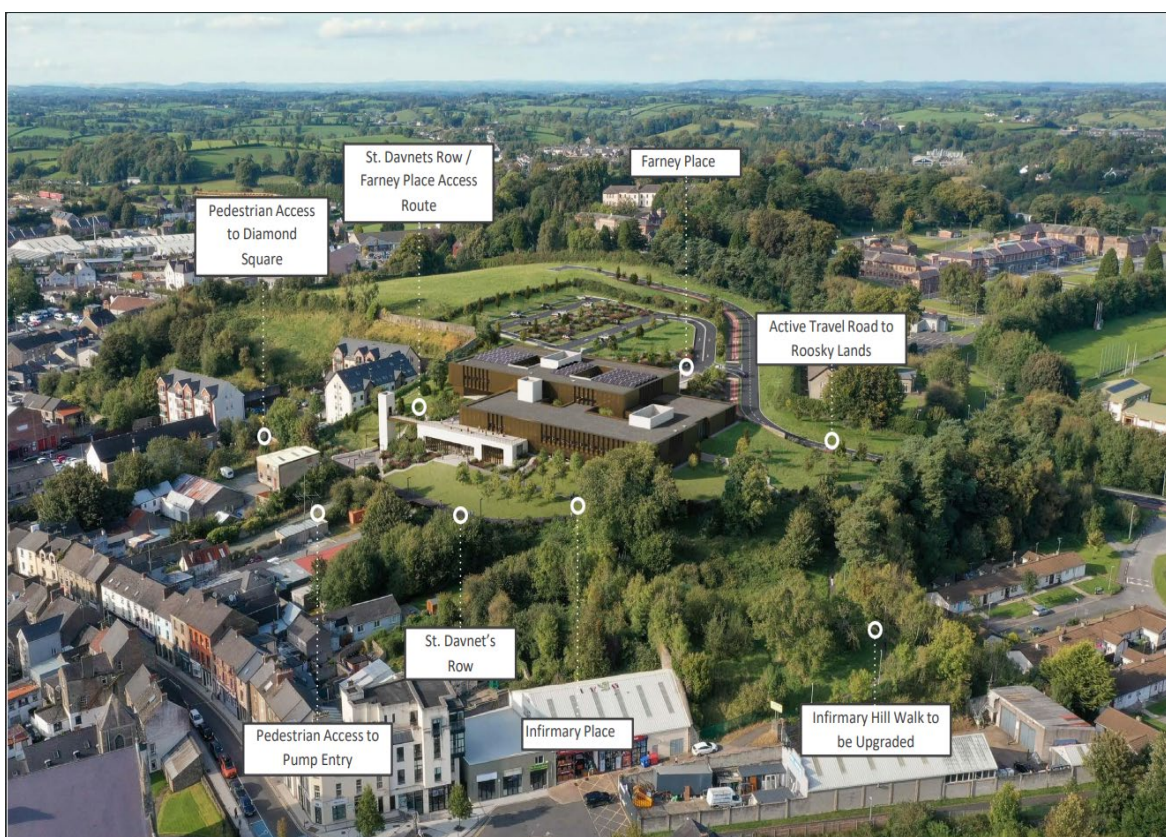


Fig 1 Architectural rendering of proposed Civic Offices building with view from Old Cross Square, Monaghan Town.



Figure 2 – Proposing Project Site relative to Dublin St, Monaghan Town

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, [Unit Name] have completed a Programme Logic Model (PLM) for the Monaghan County Council Civic Offices Accommodation Project. A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>Improved customer facilities and interaction</li> <li>A permanent home for the elected members</li> <li>Modern office space</li> <li>Strong Corporate Governance and Value for Money</li> <li>Greater energy efficiency</li> </ul>	<ul style="list-style-type: none"> <li>Adequately resource the project with staff to deliver.</li> <li>Provide cash flow for the project as it progresses through the lifecycle stages of the Public Spending Code.</li> </ul>	<ul style="list-style-type: none"> <li>Prepare Strategic Assessment Report</li> <li>Prepare Preliminary Business Case and Cost Benefit Analysis</li> <li>Prepare Procurement Strategy</li> <li>Prepare Project execution Plan</li> <li>Prepare Project Brief</li> <li>Procure Professional Services for Project Design and Delivery</li> <li>Secure Part 8 Planning</li> <li>Procure Works Contractor</li> <li>Preparation of final Cost Report and Final Business Case.</li> <li>Appoint Works Contractor</li> <li>Monitoring &amp; Reporting</li> <li>Post Project Review</li> </ul>	<ul style="list-style-type: none"> <li>Definitive Project Brief</li> <li>Project Design to fulfil the Project Brief.</li> <li>Part 8 Planning Approval</li> <li>Newly constructed Civic Building to accommodate Monaghan County Council staff and members.</li> </ul>	<ul style="list-style-type: none"> <li>Improved experience for Monaghan County Council customers</li> <li>MCC owned Council chamber</li> <li>Centralised office for MCC staff for improved collaboration</li> <li>Modern compliant facilities and accessibility for the public and staff</li> <li>Energy Efficient building to meet targets set by government.</li> <li>Capital Investment in an area of declining economic activity</li> </ul>

Figure 2 Programme Logic Model



### Description of Programme Logic Model

*Objectives:* The objectives of the new Civic Office Accommodation project is to provide a new centralised office HQ and accommodation building for all elected and executive members of Monaghan County Council. The organisation are currently renting a number of buildings to accommodate staff members in different locations throughout the county.

*Inputs:* The primary input to the project is to provide capital funding of approximately €28 million which will be provided for by Monaghan County Council.

*Activities:* the Key activities of the project that have already been addressed or are currently being addressed are:

- Prepare Strategic Assessment Report
- Prepare Preliminary Business Case and Cost Benefit Analysis
- Prepare Procurement Strategy
- Prepare Project execution Plan
- Prepare Project Brief
- Procure Professional Services for Project Design and Delivery

*Activities:* the Key activities of the project that have yet to be addressed and will be in the future are:

- Secure Part 8 Planning
- Procure Works Contractor
- Preparation of final Cost Report and Final Business Case.
- Appoint Works Contractor
- Monitoring & Reporting
- Post Project Review

*Outputs:* The primary output of the project is to construct modern Civic Office Accommodation for Monaghan County Council staff and members that is accessible, energy efficient and delivers a high-quality service for decades to come.

*Outcomes:* The envisaged outcomes of the project are improved customer and staff experience whilst providing much needed capital investment in an area of declining economic activity.

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

The following section tracks the Monaghan County Council Civic Office Accommodation Project from inception to conclusion in terms of major project/programme milestones

March 2018	Office Accommodation working Group was established to investigate whether a sufficient case exists for advancing the provision of new facilities
July 2019	Strategic Assessment Report completed in line with the Public Spending Code Gate 0
April 2021	Gate 1 PSC Preliminary Business Case approved by the Elected Members of Monaghan County Council.
October 2021	Procurement Strategy Prepared
December 2021	Procurement and appointment of Project Managers, Quantity Surveying and Employers Representatives Services.
Jan to May 2022	Procurement of Integrated Design Team services.
November 2022	Appointment of Integrated Design Team
May 2023	Stage 2 Scheme Design Report
November 2023	Gate 2 PSC Pre Tender Approval - Approval to proceed to Part 8 planning submission and initiate tender process for Design & Build Contractor
April 2024	Part 8 Planning Approval
May 2024	Publication E-Tenders CFT (Restricted) for main Design & Build Contractor
<b>PROJECTED TIMELINE</b>	
October 2025	Final Business Case
Q 4 2025	Main Works Contract Award
Q4 2027	Works Contract Substantial Completion
Q1 2028	Building Completion
Q4 2028	Post Project Review

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Monaghan County Council Civic Office Accommodation Project.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Statement of Needs 2018	Document outlining rationale, justification and itemising needs and key objectives for the proposed project.
Project Scope 2018	Document outlining the scope of the project and itemising key deliverables and project constraints
Strategic Assessment Report	To assess if project meets the organisations objectives, alignment of government policy, assess potential options, risk and governance. SAR outlines Statement of Needs, Rationale for the project, justification, needs and objectives, project scope, financial overview, costs savings review, key deliverables, project constraints and other assessment details.
Preliminary Business Case	Confirmation of strategic relevance, shortlist options, cost benefit analysis, affordability, risk and recommendation to Approving Authority.
Procurement Strategy	Document sets out the Procurement Structure for the project. The document is live and subject to amendment depending on market conditions.
Project Execution Plan	Document sets out the road map for the project. The document will evolve with PM Reports. It includes the Project Programme schedule, Project Definition, Procurement Requirements, Risk Management Approach.
Design Brief	This is made up of a number of documents included as part of the Design Team Procurement: Project Information Memorandum, Tenderers Design Information, Information for Tenderers.
Cost Plan	This document will be updated at the CWMF Project Review stages and will be a report that monitors and tracks the project budget.
Part 8 Planning Consent	Part 8 Planning consent form the Elected Members after a public consultation process.
Definitive Project Brief	This is made up of a number of documents included as part of the Contractor Procurement document and is prepared and evolved by the Design Team, it will essentially be the Works Requirements.
Final Business Case	This document will include the Report on Tender and builds on the Preliminary Business Case already completed. It is the final decision-making document prior to deciding to proceed to Construction.



Project/Programme Key Documents	
Title	Details
Management Reports	Reports to Management Team will be made at the appropriate junctures and at a minimum at CWMF Project Review stages.
Construction Stage Monthly Reports	Reports on Construction Implementation to include, Contractors Report, Programme Report, Budget Report and any Notifications or Change Orders.
Chief Executive Orders	Signed Chief Executive Orders for acceptance of tenders and to enter conditions of engagement with project consultants and for change orders
OAWG presentation to MCC 20 <sup>th</sup> Feb 2021	presentation to Council using Preliminary Business Case presentation on 20 <sup>th</sup> Feb 2021
Presentation to Council on Preliminary Business Case	Presentation to Council of Preliminary Business Case on 19 <sup>th</sup> April 2021
Minutes Council Meeting 19 <sup>th</sup> April 2021	Gate 1 Approval - Minutes of Council (Approving Body) approving Preliminary Business Case for project.
Approval to publish CFT for procurement of PMQS	Not Noted
Procurement Documents	Procurement Documents for procurement of consultants and early stages of procurement process for main contractor on Project
Approval to publish CFT dated 1 <sup>st</sup> Feb 2022	Approval to publish CFT for procurement of Architect Led Integrated Design Team dated 1 <sup>st</sup> Feb 2022
Report to Audit Committee	Update to Audit Committee on 27th April 2022
Presentation to Senior Staff Forum	Presentation on project progress to Senior Staff Forum on Civic Offices dated 28 <sup>th</sup> April 2022 – including references to PSC Decision Gates.
Feasibility Study/Preliminary Design Stage 1 Report October 2022	Feasibility and Preliminary Design Stage 1 Report by Integrated Design Team (for the purpose of finalising a project brief)
Budget/Scope Alignment Report for MCC June 2022	Budget and scope reconciliation based on MCC tender documents
Draft Master Risk Register July 2022	Draft Risk Register for Civic Offices project
MCC Design Programme July 2022	Timeline Graph Draft 1 Update Design Programme from Prelim Design to Handover recording high level tasks from July 2022 to December 2024
MCC Workplace Strategy Aug 2022	Document summarising interviews with staff, a review of existing space and occupancy data, spatial budgets - to define requirements for new building.

Project/Programme Key Documents	
Title	Details
Minutes of Capital Projects Workshop January 2023 and email report on outcome to design team.	Workshop discussion on floor plans of proposed building and instructions to design team on outcome.
Project Update Presentation to Senior Management Team	Project update presentation to SMT on 28th Feb 2023 includes review of PSC Decision Gates.
Public Spending Code presentation	Presentation on the principles and lifecycle of PSC including with reference to the Council Offices project.
Stage 2 Scheme Design Report May 2023	Stage 2(i) Scheme Design Report prepared by Integrated Design Team for MCC Steering Group (for purpose of further defining the project brief. This report summarises and concludes Stage 2 Design for the consideration of the Steering Committee. Includes Cost Management and Risk Register June 2023.
Project Management Report October 2023	Project Management Report #5 – report on progress of project up to 17th October 2023 for review by MCC Steering Group and Council.
Master Programme V11 dated 22 <sup>nd</sup> November 2023	Detailed Timeline for project from preliminary design stage to handover stage
Minutes of Council meeting 06 <sup>th</sup> November 2023	Gate 2 Approval by Council for project to proceed to Part VIII Planning Submission and initiate tender process.
Part 8 Planning Documents Dec 2023	Documents, Plans, Drawings, Reports, Submissions, copy of press and site notice pertaining to submission of Part 8 application in December 2023. (8 <sup>th</sup> Dec 2023)  Including undated Architectural Design Statement Rev A by Design Team Consultant – Copy Press & Site Notice
Copy Council Approval of Part 8 Planning Application for new Civic Offices Buildings 13 <sup>th</sup> May 2024	Extract from Minutes of MCC meeting held on 08th April 2024 recording Council approval of the Part 8 application for the new Civic Offices.
Tender Pack Review Docs (Nov 2023 to Dec 2024)	Technical documentation for Tender of Design and Construction of project including range of technical drawings and plans, draft Suitability Assessment Questionnaire and Draft Instruction to Tenderers and updates on Staff numbers/staff consultations.
Approval to publish CFT dated 30/04/24	Approval to publish CFT for main design and build contractor.
Design Development Document Dec 2022 to Jan 2024	Range of documents arising from the design development stage of the project from Dec 2022 to Jan 2024 including technical drawings and plans, cost plan deliverable, draft planning packs – update docs for costings, staff consultation docs, Draft Part 8 docs.

Project/Programme Key Documents	
Title	Details
Project Manager Reports (by PMQS)	Reports by Project Manager Consultant for period Dec 2023 to Nov 2024 (with some intervals) Includes Design Stage Summary – Master Programme (Timelines) – Project Costs/Fees – Risk Register Updates.
Payments Folder	Copy of Purchase Orders and Invoices in respect of payments on the project dated July 2022 to December 2024 .
Change Order Documentation	Documents including Memos and Correspondence outlining basis for Change Orders and copy of approvals for approved change order payments including signed CE Orders.
Forecast of Project Expenditure	Spreadsheets detailing projected expenditure on project
Expenditure Tracking Records	Documents recording consultancy costs
Financial Expenditure Reports	Records of Agresso Expenditure Reports for period October 2024 to March 2025
Insurance Documents	Insurance documents for Consultants, Sub Consultants and Contractors
Minutes and correspondence of Steering Committee	Minutes of meetings of MCC Steering Committee Civic Offices project – including presentations by design team consultants to Steering Cttee November 2021 to December 2024
Minutes of Project Team	This folder includes Records of Minutes of Project Team headed by PMQS June 2022 to October 2024 – Notes on staff consultation documents with Management Team comments
Staff Consultation Folder	Records of Staff Feedback Forms and notes on staff comments.
Records of Engagement of Financial Consultancy Service	Records pertaining to the procurement of Financial Consultancy Services and on terms of engagement.
Elected Members & Design Team Workshop	Agenda and Info update to Council by IDT on Stage 1 Design Process Sept 2022 and Nov 2022 and info presentation by Head of Finance Nov 2022
Info Presentation to Steering Committee	Info Presentation to Council on Design Report Stage 1 – November 2022

### Summary of Key Documents

The documents itemised above were accessible electronically on the Capital Project Management Team's file directory. The quality of the documents in all cases was good to excellent. The function and purpose of the key documents are outlined in the tables above.

### Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Monaghan County Council Civic Office Accommodation. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Strategic Assessment Report	To assess if project meets the organisations objectives, alignment of government policy, assess potential options, risk and governance. Strategic Assessment Report outlines Rationale of the project, project scope, financial overview, list of options, Risk Analysis, Recommendation to Approving Authority.	Yes – Available on Capital Projects File Directory
Preliminary Business Case	Confirmation of strategic relevance, project rationale and appraisal, shortlist options, cost benefit analysis, affordability, risk analysis and recommendation to Approving Authority.	Yes – Available on Capital Projects File Directory
Procurement Strategy	Document sets out the Procurement Structure for the project. The document is live and subject to amendment depending on market conditions.	Yes – Available on Capital Projects File Directory
Project Execution Plan	Document sets out the road map for the project. The document will evolve with PM Reports. It will include the Project Programme schedule – Project Definition – Procurement Requirements – Risk Management	Yes – Available on Capital Projects File Directory

Data Required	Use	Availability
Design Brief	This is made up of a number of documents included as part of the Design Team Procurement: Project Information Memorandum, Tenderers Design Information, Information for Tenderers.	Yes – Available on Capital Projects File Directory
Risk Management	Project Risk Register. Risk Analysis and updates to Risk Register.	Yes – Available on Capital Projects File Directory –  Included in key documents SAR, Preliminary Business Case and in Project Manager Reports.
Cost Reporting & Analysis	Analysis of costs of the project	Yes – Available on Capital Projects File Directory. Referenced in SAR, Prelim Bus Case, Project Manager Reports and expenditure tracking docs retained by Cap Projects Team
Income and Expenditure Records for project	Record of income and expenditure transactions and approvals for the project	Recorded on Agresso FMS from which financial reports can be derived
Project Initiation Document (Signed PID) or Capital Projects Approval Form signed by DOS	Document signed by DOS which authorises the commencement of the capital project	No - Not noted in audit of documents. PID signed by S E Eng July 2019
Approvals at PSC Decision Gates	Documents which demonstrate that approval was sought and obtained from the Approving Authority at the PSC Decision Gates as the project progressed	Record of approval by Approving Body for Decision Gate 0 not noted on file records  Records of approval from Approving Body available for Gates 1 & 2 on Capital Projects File Directory.
Minutes of Office Accom Working Group	Minutes documenting decisions by OAWG	Minutes July 2019 outlining progress from 2018 to July 2019 and approval to progress Cost Benefit Analysis of project and brief Council.
Approval for publication of Call for Tender Documents	Documents which demonstrate that appropriate approval was sought and obtained for publication of RFT documents for the project.	No - Not noted for procurement of PMQS. Yes - Noted for stage 1 procurement of IDT and Design and Build Contractor.
Procurement Documentation	Records of Procurement of Consultants and Contractors engaged for the planning and development of the project	Yes – Available on Capital Projects File Directory Docs also available on E-Tenders

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Declarations of Impartiality of Tender Evaluation Teams	Signed Declarations by Tender Evaluation Teams	Yes – Available on Capital Projects File Directory
Chief Executive Orders	Chief Executive Orders approving acceptance of tender and signing of Conditions of Engagement and approval for Change Orders.	Yes – Available on Capital Projects File Directory
Conditions of Engagement	Signed Conditions of Engagement for consultants engaged on project	Yes – Available on Capital Projects File Directory
Detailed Project Brief	Records addressing criteria required for approval at Decision Gate 2 Pre-Tender Approval including Confirmation of Scope Development of Risk Management Strategy Detailed Delivery Programme Articulation of Design Requirements Procurement Strategy Project Execution Plan	Yes – Available on Capital Projects File Directory
Statutory Consent	Planning Approval for project	Yes – Evidence of Part VIII Planning Approval Available on Capital Projects File Directory
Planning Timeline of Project	Projected timeline details from preliminary design to handover	Yes – Available on Capital Projects File Directory
Financial Expenditure Reports	Evidence of tracking of income and expenditure associated with project.	Yes – Available on Capital Projects File Directory
Forecast of Expenditure	Records outlining projected expenditure on project from Design to Handover.	Yes – Available on Capital Projects File Directory
Change Order Documentation.	Memos, Correspondence & signed Chief Executive Orders for Change Order payments	Yes – Available on Capital Projects File Directory
Insurance Documentation	Insurance documentations for Contractors, Consultants and Sub Consultants	Insurance folders on Capital Projects File Directory Annually Updated Insurance documentation not noted
Minutes of Meetings of Project Team	Minutes of meetings of Project Team over the course of the project	Yes – Available on Capital Projects File Directory

Data Required	Use	Availability
Minutes of Meetings of Sponsoring Body - Steering Committee/Office Accom. Working Group	Minutes of meetings of MCC Office Accom Working Group / Steering Committee for Civic Offices project – including presentations by design team consultants to Steering Cttee	Yes – Available on Capital Projects File Directory
Records of Consultations with Senior Management Team	Records of information presentation to Senior Management Team	Yes – Available on Capital Projects File Directory
Records of Consultations with Council	Documents which demonstrate consultation/updates to Council – elected members	Yes – Available on Capital Projects File Directory including: Presentation of Preliminary Business Case to Council April 2021. Project Management Report for review by Council Approval Part 8 Planning Application May 2024
Project Management Reports	Copies of Reports by Project Manager on progression of the project.	Yes – Available on Capital Projects File Directory - Noted for period December 2023 to November 2024.

### Data Availability and Proposed Next Steps

The records and documents itemised in the tables above are available in electronic format on the file records of the Capital Projects Team. The documentation audited was accessible and of good quality.

It was noted that a number of records relating to the initial stages of the civic offices accommodation project are retained on a separate file location by the Capital Projects Team. It would be appropriate, in the interests of good record keeping and to assist any future audits of the project records, to provide a link between the two file locations or transfer the earlier documents to the main file location.

Documentation noted as absent from the project files are itemised in the 2<sup>nd</sup> key evaluation question below.

## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Monaghan County Council Civic Offices Accommodation Project 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)**

This project is at the Final Business Case phase of the Public Spending Code/Infrastructure Guidelines project lifecycle. It has progressed through the strategic assessment and preliminary business case phases and received approval in principle at Decision Gate 1 and pre-tender approval at Decision Gate 2. Statutory consent has been obtained and tender documents are currently being prepared as part of the Final Business Case phase of the project lifecycle leading up to Decision Gate 3 (Approval to Proceed to Implementation Phase).

The delivery of the project to date complies with the principles of the Infrastructure Guidelines/Public Spending Code in terms of the appraisal and planning of the project. The records examined demonstrate that the project was adequately evaluated during the Strategic Assessment and Preliminary Business Case phases of the project. The tasks and processes required for the receipt of approval at Decisions Gates 1 (Preliminary Business Case) and 2 (Pre-Tender Approval) were undertaken in line with the requirements of the Public Spending Code/Infrastructure Guidelines.

It is noted that there is no record of approval by the Approving Body (Council) for the Strategic Assessment Report at Decision Gate 0 for the project to proceed to the Preliminary Business Case phase of the PSC project lifecycle. The strategic assessment phase of the project was reviewed by the Office Accommodation Working Group (OAWG) in July 2019. Approval was granted by the group, whose membership included 8 elected members of the Council, to commence Cost Benefit Analysis for the project and provide briefing to the Council. The Strategic Assessment Report outlined that the terms of reference of the OAWG were approved by the Council in February 2018 and included the tasks of establishing whether a sufficient case existed for the advancing the provision of new Council facilities, preparing a business case and making a recommendation to the Council on the project.

The terms of the Public Spending Code that applied at the initiation of this project required that the approval of the Approving Body should have been sought for the Strategic Assessment Report before the initiation of the Preliminary Business Case stage of the project.

The documents comprising the detailed project brief, which include Stage 1 & 2 design documentation and a Procurement Strategy, address the criteria described in the Public Spending Code/Infrastructure Guidelines for the pre-tender approval process leading to Decision Gate 2.



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

There are sufficient records to support a full evaluation of this project at a later date.

Documentation that was noted as absent during the data audit for this project included:

- Record of Approval by the Approving Body (Council) for Decision Gate 0.
- Project Initiation Document or Capital Projects Approval Form signed by Director of Services. (A Project Initiation Document signed by a Senior Executive Engineer was provided to Internal Audit)
- Signed Approval Form to publish Request for Tender for procurement of Project Manager (Approval forms to publish RFTs for 2 subsequent procurements were on file)
- Confirmation of renewal of insurance policies for consultants engaged on the project.

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

Recommended improvements to controls and to ensure compliance with the principles of the Public Spending Code/ Infrastructure Guidelines are as follows:

Approval must be obtained from the Approving Body for each Decision Gate specified in the Public Spending Code /Infrastructure Guidelines and retained on the relevant capital project file.

A Project Initiation Document or Capital Projects Approval Form signed by the relevant Director of Services (DOS) must be retained on the relevant capital project file where the value of a capital works exceeds € 1m.

There were signed Forms on file approving the publication of the Call For Tenders for the Integrated Design Team and the Construction Contractor. The signed approval was given in each case by the same person who requested the approval on the forms. It is recommended that Procurement Section should review the Approval to Publish CFT Forms and examine whether the controls for the publication of calls for tender can be clarified and improved on the form.

A number of records relating to the initial stages of the civic offices' accommodation project are retained on a separate file location by the Capital Projects Team. It would be appropriate, in the interests of good record keeping and to assist any future audits of the project records, to provide a link between the two file locations or transfer the earlier documents to the main file location.

There were no records confirming the renewal of insurance policies for the consultants engaged on the project. This matter was addressed by a recommendation on a 2024 PSC In-Depth Check Report and an action to be undertaken has been agreed with the Capital Projects Team.

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## Section C : In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the Monaghan County Council Civic Offices Accommodation Project.

### Summary of In-Depth Check

The Monaghan County Council Civic Offices Accommodation Project is for the design and construction of new civic offices accommodation for Monaghan County Council in the townlands of Roosky and Tirkeenan, Monaghan Town, Co. Monaghan and has an estimated lifetime expenditure of € 42M. The project, which was initiated in 2018, is currently at the Final Business Case stage and pre-implementation phase of the project lifecycle. The process for the procurement of a contractor to assist the design, delivery and construction of the proposed new civic offices accommodation is currently underway. The project is to be funded by Monaghan County Council's own resources which will include a long-term loan facility from the Housing Finance Agency plc. The elected members of Monaghan County Council are the approving body for the project, which is being administered and managed by the MCC Capital Projects Team.

This In-Depth Check involved a review of the records associated with the project and a data audit. The purpose of the In-Depth Check was to evaluate whether:

1. The project complies with the standards of the Public Spending Code/Infrastructure Guidelines in regard to the appraisal and implementation of the project to date.
2. There are sufficient records to facilitate an evaluation of the project at a later date.
3. Improvements may be recommended for the enhancement of future processes and management.

Based on the data audit undertaken, the findings of the In-Depth Check are that the project complies with the principles of the Public Spending Code/Infrastructure Guidelines in relation to the appraisal, evaluation and planning of the project. The tasks and processes that are required to obtain approvals at Decision Gates 1 and 2 were undertaken. The documentation examined for the data audit included the Strategic Assessment Report and the Preliminary Business Case, which outlined and considered:

- Rationale for the project
- Lists of potential options
- Risk Analysis
- Cost-Benefit Analysis and Economic Appraisal
- Project Governance

Records associated with the project included documents arising from the development of a detailed project brief as required for pre-tender approval at Decision Gate 2. The documents comprising the project brief demonstrate detailed work on design requirements and the development of a procurement strategy, as referenced in the Public Spending Code/Infrastructure Guidelines criteria. The records examined confirmed the development and update of a project risk register and the analysis and monitoring of costs.

Records were not available for the approval of the Strategic Assessment Report by the Approving Body at Decision Gate 0. The strategic assessment phase of the project was reviewed by the Office Accommodation Working Group (OAWG) in July 2019. Approval was granted by the group, whose membership included 8 elected members of the Council, to commence Cost Benefit Analysis for the project and provide a briefing to the Approving Body (Council). The Strategic Assessment Report outlined that the terms of reference of the OAWG were approved by the Council (Approving Body) in February 2018 and included the tasks of establishing whether a sufficient case existed for advancing the provision of new Council facilities, preparing a business case and a making a recommendation to the Council on the project.

While the Preliminary Business Case, which aims to develop on the Strategic Assessment Report, was subsequently approved by the Approving Authority at Decision Gate 1, the Public Spending Code Guidelines 2019 required approval of the Strategic Assessment Report by the Approving Body prior to the initiation of the Preliminary Business Case. It is noted that the Infrastructure Guidelines 2024 have since removed Decision Gate 0 and provide for the incorporation of the Strategic Assessment Report into the Preliminary Business Case.

Some other documentation not noted in the data audit for this project are itemised in Section C of this report under the evaluation questions on data availability. Recommendations arising from the findings of this In-Depth Check are itemised in Appendix 2 of this Report and refer to the data gaps referred to above and the filing of project records.

## END OF SUMMARY

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### Category of Assurance:

Based on the findings of the review of key documents and the data audit undertaken for this report, Internal Audit provides **Satisfactory Assurance** that the appraisal, evaluation, planning and delivery to date of the Monaghan County Council Civic Offices Accommodation Project complies with the principles of the Public Spending Code/Infrastructure Guidelines and that there are sufficient records to facilitate a full evaluation of the project at a later date.

### Limitations of Assurance

The assurance provided is based on a review of the key documents and the records itemised in the data tables in this report. It does not extend to every aspect of the delivery of the project referenced in the report.

*Eamon Duffy*

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**Eamon Duffy**  
**Internal Auditor, Monaghan County Council**  
**20<sup>th</sup> May 2025**

**Draft Report to DOS & Capital Project Management Team on 20/05/2025**

**Draft Report to CE 26/05/2025**

**Report to NOAC PSC/ IG Quality Assurance Report**

### **Appendix 1- Categories of Assurance**

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
<b>SUBSTANTIAL</b>	Evaluation opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing opinion:	The controls are being consistently applied.
<b>SATISFACTORY</b>	Evaluation opinion:	There is some risk that objectives may not be fully achieved. Improvements are required to enhance the adequacy and / or effectiveness of risk management, control and governance.
	Testing opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk.
<b>LIMITED</b>	Evaluation opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	The level of non-compliance puts objectives at risk.
<b>UNACCEPTABLE</b>	Evaluation opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

**Appendix 2 – Table of Recommendations**

	<b>Internal Audit Recommendations Below</b>	<b>To be completed by Director and / or Relevant Section Head.</b>			<b>Comments from Management Team</b>
	<b>Public Spending Code MCC Civic Offices Accommodation Project</b>	<b>Proposed Actions/Actions Undertaken</b>	<b>Timeline for delivery</b>	<b>Section/Person responsible</b>	<b>Comments from Management Team</b>
<b>1.</b>	Approval must be obtained from the Approving Body for each Decision Gate specified in the Public Spending Code / Infrastructure Guidelines and a copy retained on the relevant capital project file.				
<b>2.</b>	A Project Initiation Document or Capital Projects Approval Form signed by the DOS must be retained on the relevant capital project file where the value of a capital project exceeds € 1m.				
<b>3.</b>	Forms demonstrating approval to publish Requests for Tenders/Call for Tenders should be retained for all procurements on capital project files.				
<b>4.</b>	Procurement Section should review the Approval to Publish Call For Tenders Form to examine whether the controls for the publication of calls for tender can be clarified and improved on the form.				
<b>5.</b>	Capital Projects Team should arrange a link between the two file locations being used to store electronic files for the Civic Offices Project or alternatively transfer the file documents from the initial phases of the project to the main file location.				

## C.2      Quality Assurance – In-depth check - Programme D06 Community & Enterprise



Comhairle Contae Mhuineacháin  
Monaghan County Council

## **In-Depth Check**

**On Revenue Expenditure Programme D06 Community & Enterprise**

**For the Public Spending Code / Infrastructure Guidelines - Quality Assurance Report 2024**

**Report Issued by Internal Audit Unit**

**May 2025**

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## Executive Summary

This In-Depth Check for the annual Public Spending Code/Infrastructure Guidelines Quality Assurance Report is on Revenue Expenditure Programme D06 Community & Enterprise. The programme is administered and managed by Community Development Section with oversight on some elements of the programme from the Local Community Development Committee.

Community Development Section is responsible for implementing and promoting a wide range of programmes and initiatives within the county. The programme expenditure for D06 Community & Enterprise for 2024 was € 4,212,223 which represents approximately 4.2% of total revenue expenditure for Monaghan County Council in 2024 as reported on the Annual Financial Statement for the year.

The strategic aim of Community Development Section, as stated in Monaghan County Council's Corporate Plan 2024 – 2029, is to provide development support services and enhance community infrastructure and facilities to promote community wellbeing, inclusion, engagement and participation. Some of the activities of Community Development Section, such as SICAP – LEADER - are referenced in Revenue Expenditure Programme D09 (Economic Development & Promotion) and are not the subject of this report.

The process undertaken for this In-Depth Check consisted of reviewing the list of key documents for a sample of activities/projects on the D06 Community & Enterprise Programme and auditing documents and processes for 2 sample grant schemes within the programme, namely the Healthy Ireland Fund and Community Development Fund. The sample activities from which the list of key documents was compiled in this report are itemised on Appendix 3, page 29 of this report.

The review of the list of the key documents, as outlined in the data tables in this report, provided evidence that the programme is aligned with national and/or local strategic planning and is subject to procedural and governance policies. There was evidence of protocols for the monitoring and reporting of outcomes and post implementation reviews and those were found to be in use in the case of the two sampled grant schemes.

Based on the review and audit exercise outlined above, Internal Audit provides **Satisfactory Assurance** that

- the Community & Enterprise Programme adheres to the principles of the Public Spending Code / Infrastructure Guidelines in terms of the appraisal, implementation, management and evaluation of the Programme.
- There are sufficient records available to facilitate a full evaluation of the Programme at a later date.

A Table of Recommendations is included in Appendix 2 of this report in relation to the scope for improved controls for the 2 sampled grant schemes.

Quality Assurance – In Depth

Check	Section	A:
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Introduction

This introductory section details the headline information on the Revenue Expenditure Programme D06 Community & Enterprise

Programme or Project Information	
Name	Community Development Department of Monaghan County Council
Detail	Service Level D06 - Community & Enterprise Function
Responsible Body	Monaghan County Council
Current Status	Expenditure being incurred 2024
Start Date	1 <sup>st</sup> January 2024
End Date	31 <sup>st</sup> December 2024
Overall Cost	€ 4.2 M at 2024

### Project Description

This In-Depth Check is on Revenue Expenditure Programme D06 Community & Enterprise. The programme is administered by Community Development Section in Monaghan County Council.

Community Development Section is responsible for implementing and promoting a wide range of programmes and initiatives within the county. The strategic aim of Community Development Section, as stated in Monaghan County Council's Corporate Plan 2024 – 2029, is to provide development support services and enhance community infrastructure and facilities to promote community wellbeing, inclusion, engagement and participation.

Programmes and activities within the D06 Community & Enterprise Function include:

Healthy Ireland Fund – Community Alerts Project – Community Recognition Fund - Pride of Place – Community Integration Forum – Wifi4EU initiative - Community Safety Partnership – Community Support Fund – Local Enhancement Programme – Promotion of Local Community – Sports Partnership – Contributions to Sports Bodies – Administration of Peace Plus Programme – Comhairle Na N'og -Community Safety Innovation Fund – Integration Support Costs and a range of other initiatives and activities.

The D06 Expenditure Programme is represented in the Annual Financial Statement under four principal headings:

- General Community & Enterprise Expenses
- Rapid Costs, which refer to the Community Support Fund and the Local Enhancement Programme
- Social Inclusion which includes Community Development Fund, Local Sports Partnership, administration of the Peace Plus Programme, Integration Fund, Comhairle Na N'og and a number of other activities under the heading of social inclusion.
- Service Support Costs from the Central Management Charge.

Expenditure for the Community & Enterprise Function is summarised below at the subservice level. There are a range of 51 individual job codes in the D06 Service which provide greater detail on income and expenditure for each of the subservices noted below.

A Summary of expenditure amounts for D06 Community and Enterprise Function as per the Annual Financial Statement for 2024 is as follows:-

Revenue Expenditure - Service Division D 06		
D06 - Community & Enterprise Functions	Actual Exp €	Budget Exp €
D0601 - General Community & Enterprise Expenses	1,570,009	1,870,438
D0602 - RAPID Costs	120,443	277,255
D0603 - Social Inclusion	1,329,347	3,251,878
D0699 - Service Support Costs	1,192,424	1,121,581
	<b>4,212,223</b>	<b>6,521,152</b>

Table 1 – Expenditure Summary 2024

Note. Community Development Section provides other supports/programmes such as SICAP, Leader, but these are coded in Service level D09 "Economic Dev & Promotion" and do not form part of the figures above.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Community Development Section in conjunction with the Audit section have completed a Programme Logic Model (PLM) for the Community Development Section within the Council. A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>To support development of social infrastructure and community development in the county.</li> <li>To enhance civic participation in the county</li> <li>To promote health and wellbeing of all people in the county by ensuring equal opportunity to access, participate and engage in the social, economic, cultural sporting and educational opportunities available in the county.</li> <li>Achieve targets.</li> <li>Manage delivery of DRCD sponsored programmes.</li> </ul>	<ul style="list-style-type: none"> <li>Funding</li> <li>Staff Resources.</li> <li>Administrative support including progress reports etc.</li> <li>Consultations.</li> <li>Service supports.</li> <li>Needs analysis.</li> </ul>	<ul style="list-style-type: none"> <li>Implement the programmes /initiatives as planned during the year and this includes any new programmes /initiatives introduced during the year.</li> <li>Implement and also review the various strategies /plans where this applies.</li> <li>Support, manage and report to the Monaghan Local Community Development Committee (LCDC) and sub-structures.</li> <li>Prepare the ASDP &amp; Staff work plans.</li> <li>Prepare Annual Budgets for the Community Department (income &amp; Exp)</li> </ul>	<ul style="list-style-type: none"> <li>Statutory meetings such as LCDC / LAG take place.</li> <li>Decisions are made, approvals received.</li> <li>Targets monitored and recorded.</li> <li>Programmes and initiatives are implemented, monitored and delivered.</li> <li>Funding received and distributed.</li> <li>Targets / KPI achieved monitored and recorded</li> <li>Progress reports completed</li> <li>Administrative and/or advisory support provided in the</li> </ul>	<ul style="list-style-type: none"> <li>Individuals and communities supported in various ways as identified in the objectives</li> <li>Individuals and communities will have benefited from participating in the various programmes, such as being more proficient in undertaking initiatives and drawing down funding etc</li> <li>LCDC process is operated in line with guidelines as revised and issued by DRCD</li> <li>Improved wellbeing for the individual /communities.</li> </ul>

<ul style="list-style-type: none"> <li>To ensure integration of our migrant communities.</li> </ul>		<ul style="list-style-type: none"> <li>Monitor Income &amp; Exp</li> <li>Ensure payments/grants are made in a timely manner.</li> <li>Support the Administration and monitoring of the various programmes/committees where necessary</li> <li>Submit funding claims to relevant Departments</li> <li>Prepare the necessary returns to the various departments.</li> <li>Prepare progress reports and report to Senior Management and if relevant to other groups.</li> <li>Attend meetings.</li> <li>Oversight on the various programmes /initiatives.</li> <li>Ensure procedures and guidelines are followed.</li> <li>Implement any changes on foot of Departmental reviews of LCDC's Nationally.</li> </ul>	<p>preparation, approval, implementation and review of the various strategies /programmes/ initiatives as required.</p> <ul style="list-style-type: none"> <li>Various documents available e.g. strategies &amp; policy docs. Etc.</li> </ul>	<ul style="list-style-type: none"> <li>Improved opportunities for individuals/groups to access, participate and engage in the social, economic, cultural, sporting and educational opportunities available in the county.</li> <li>Programmes delivered as per Action plans</li> <li>Improved quality of life for those in the County e.g. older people, migrants etc.</li> </ul>
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## Description of Programme Logic Model

*Objectives:* The main aim of the Community Development section is to support development of social infrastructure and community development in the county and to promote health and wellbeing of all people in the county by ensuring equal opportunity to access, participate and engage in the social, economic, cultural sporting and educational opportunities available in the county. To ensure services and facilities are accessible to all. This is done through the facilitation and administration of community grant programmes and DRCD funding.

*Inputs:* Needs are identified through community consultations, needs analysis, census data and deprivation indices. Funding is from mainstream council budgets and government funding programmes.

*Activities:* Activities include the implementation of programmes, initiatives, plans and strategies. To provide support to the Local Community Development Committee (LCDC) and monitor actions in the Local Economic Community Plan (LECP). Provide progress and monitoring reports as required to MT, Council, DRCD and other external funding agencies.

To achieve this Community Development Section prepare the Annual Service Delivery Plan, staff work plans, and Performance Development Plan. Community Development Section also prepares budgets and monitors income and expenditure.

*Outputs:* These include the successful delivery and completion of funding programmes, including all monitoring and financial reporting requirements. Meetings are undertaken in accordance with guidance. Plans and strategies are produced, implemented and monitored.

*Outcomes:* Individuals and communities supported, and participating in programmes and schemes, resulting in improved well-being. Improved opportunities for individuals/groups to access, participate and engage in the social economic, cultural sporting and educational opportunities available in the county.

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

The following section tracks the annual work within the Community Development Section in terms of major project/programme milestones.



Dec – Jan each year	Prepare/update the Annual Service Delivery Plan for the coming year.
Jan – Dec	Implementation of the community work in the areas of Community development, Social inclusion, Healthy Ireland & Youth, Sport, Integration.
As required.	Deliver the programmes as they are required. (some span more than one year, others can be specific with start and close dates within a year etc.
Jan and June each year	Update and discuss the Personal Development Work Plans with Staff
1-2 times per year.	Monitor /review the Actions of the Local Economic and Community Plan (LECP)
2 – 4 per year	Senior staff meetings. Section Team meetings. (These should review the progress of work within the Section)
As required	Draw down and or distribute funding
Monthly	Contribution to the Management Report - These reports update the Council in relation to the work being planned and or carried by the section / Development workers.
As and when required	Each programme will have its own specific reporting requirement and demands that must be met.
Monthly	Attend LCDC usually monthly and other meetings as required.
As required	Circulate relevant documents for the section/ programmes
Annually	Prepare the Community Section information for the Statutory Annual Report to the Council
Q4	Budget preparations

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the activities and programmes within the remit of Revenue Expenditure Code D06 Community & Enterprise.

Project/Programme Key Documents	
Title	Details
Putting People First & Local Gov Reform Act 2014 and Statutory Regs on LCDC.	Documents directly related to the establishment of Local & Community Dev Committees (LCDC's) as set out in Section 36 of the LG Reform Act 2014.
MCC Corporate Plan 2020 – 2024 and 2024 - 2029	The Corporate Plan sets out the High-Level Goals and Supporting Strategies that determine the objectives and activities of the Community & Enterprise function for 2024.
Local Economic Community Plan	Plan compiled based on widespread consultation with all stakeholders and adopted by Council which identifies the requirement for the C&E programmes and sets out the objectives and actions needed to promote and support economic and community development.
MCC Budget 2024	This document sets out the budgeted income and expenditure for the programme for 2024 and provides an information overview of the functions and activities of the programme
Agresso FMS records	Financial Management System records on income expenditure for the Programme including Requisition and Purchase Order details.
Annual Service Delivery Plan (ASDP)	This is a statutory requirement and is approved by the Council. This detailed plan outlines the objectives, strategies and performance indicators for service delivery by Community Development Section
Risk Register	Identifies risks and mitigating actions.
Minutes of LCDC Committee and sub-committees	Meeting minutes containing details of decisions and approvals by the LCDC Committee and sub-committee in relation to the activities of the Programme, including approvals for grant payments.
Monthly Management Reports	These reports are prepared for the Council and include detailed information in relation to various activities over all sections of the Council which includes the Community Section.
Peace-plus Programme 2021-2027	SEUPB Peace-plus Programme Overview sets out the overall objective of the Peace-plus Programme and 6 key thematic areas.



<b>Project/Programme Key Documents (Contd.)</b>	
<b>Title</b>	<b>Details</b>
SEUPB Programme Rules and Conditions of Grant	Rules governing the Peace Plus Programme and conditions of eligibility
PEACEPLUS Local Action Plan	Action Plan for the allocation of Peace Plus Funding as approved by SEUPB
SEUPB Standard Condition of Grant	This document set out the conditions for eligibility to grant funding under the Peace Plus Programme and also outlines the procedures to be followed for applicants.
SEUPB – Letter of Offer to MCC	Letter from SEUPB confirming offer of funding to MCC for the Peace Plus Local Action.
Contract MCC & DCEDIY – Ukrainian Refurbishment Project	Contract setting out the terms pertaining to Ukrainian support refurbishment project.
Ukrainian Pledged Accommodation - Claim Forms for Recoupment of staff salary from Department.	The claim forms provide a record of salary costs recouped from the Department in respect of the Ukrainian Response Team
Community Development Fund (CDF) Procedure Document	Procedure document for the administration of the Community Development Fund
Guidelines on Community Development Fund Scheme 2024	Guidelines document setting out the basis for the scheme, who may apply, eligible and ineligible projects, application rules and other important information.
CDF Application Forms and Assessment Sheets	Application Form for CDF funding 2024 and records of the assessment of applications
DOS Orders	Directors Orders approving proposed CDF funding allocations for 2024
CDF Letters of Offer	Documents confirming offer of funding to successful applicants for CDF funding
Healthy Ireland Strategic Action Plan 2021-2025	Cross government/sectoral plan setting out key actions and themes for implementation of the Health Ireland Framework for period 2021 to 2025.
Healthy Ireland A Framework for Improved Health & Wellbeing 2013-2025	National Framework for action to improve the health and wellbeing of Ireland over the coming generation
Healthy Ireland Fund On Pobal Website	Healthy Ireland page on the POBAL website with information on the fund and links to relevant documents and the HIF operational manual
Healthy Ireland Annual Activities Workplan 2024	Healthy Ireland Annual Activities Workplan 2024 – Sets out target outcomes, activities, timeframes, target groups, activity locations and activity records for MCC Healthy Ireland. Submitted to POBAL at beginning of each year.

<b>Project/Programme Key Documents (Contd.)</b>	
<b>Title</b>	<b>Details</b>
Healthy Ireland Fund Portal	HIF Portal used by Healthy Ireland Co-Ordinator for uploading applications for funding and progress and financial reports to POBAL.
Healthy Monaghan Page on MCC website	Sets out the objectives of Healthy Ireland Framework and the Health Ireland Fund Round 4 2023-2025
Healthy Ireland Fund 23-25 – Local Strategy for MCC	Sets out MCC priorities under the HI Fund for the period – provides a rationale for selection of outcomes under the HIF and identifies how work under the fund will be aligned to wider health and wellbeing policy and interventions locally.
Healthy Ireland Fund Round 4 2023-2025 – Procedures and Reporting Manual	Provides information on the procedures required to comply with HIF grant agreements,
HIF – Annual Report to POBAL	Annual Report is compiled and submitted to Pobal for review at end of each year. Annual report details all of the projects delivered throughout the year.
Agreement between MCC and POBAL in relation to the co-ordination of the HI Round 4 Programme 2023-25	Agreement between Monaghan County Council and Pobal detailing all the requirements on both ends for the coordinating of the Round 4 programme 23-25
Minutes of LCDHC Healthy County sub-committee	The meeting minutes of the Healthy County Subcommittee details all of the actions undertaken on behalf of the committee and of the proposals put forward for funding and decisions made on who to fund and what amount to allocate to each proposal.
HIF Service Level Agreements	Service Level Agreements between MCC and HIF grantees setting out the terms and conditions of the funding.
EU Regulation 2021/1147	EU Regulation establishing the Asylum, Migration and Integration Fund
National Programme for Asylum Migration & Integration Fund 2021-2027	National AMIF Programme document which sets out programme strategy, specific objectives, output indicators, financial plan and allocations
Guidance document, FAQ Documents and Resources for Local Authority Integration Team (LAIT)	Information documents on Finance/ Recoupment - Training/ Resources. Guidance on branding, garda vetting, H&S, LAIT role and other relevant information pertaining to the LAIT.
Signed Grant Agreement for Asylum Migration & Integration Fund	Signed grant agreement by MCC for Asylum Migration & Integration Fund
Guidelines for Local Enhancement Programme	DRCD Guidelines for Local Enhancement programme setting out eligibility criteria, programme requirements, selection criteria, corporate governance and approval procedures

<b>Project/Programme Key Documents (Contd.)</b>	
<b>Title</b>	<b>Details</b>
Sports Action Plan 2024-2027	Plan produced by Sports Ireland which sets out initiatives to deliver the development of the sports sector over 3 years to 2027 and actions to achieve targets.
Sports Ireland Heads of Agreement with MCC	Agreement which sets out the arrangement between Sports Ireland and Monaghan County Council regarding the operation of the Sports Partnership as an organisation with its own funding and governance requirements
Monaghan Sports Partnership Annual Operational Plan and MCC progress updates to Sports Ireland	Document that sets out priority areas of work for the year ahead - funding allocation is based on this document. MSP provides Sport Ireland with a mid-year update and end of year update on this operational plan
Monaghan Sports Partnership Income & Expenditure Report	internal document that is maintained on a monthly basis that sets out funding allocations and spend from within and presented regularly to the MSP Committee membership
Heads of Agreement with Sports Bodies (FAI – GAA – LGFA – IRFU)	Heads of Agreement with Sports Bodies which sets out the arrangements for MCC funding to sports bodies.
Mid-Year Financial Report to Sports Ireland	This document that sets out financial position at mid-year point along with full financial year from the previous accounting year MSP provides Sport Ireland with a mid-year update and end of year update on this operational plan
Information on Sports Club Grant Scheme	Online information on Sports Club Grants Scheme including guidance document, terms and conditions, FAQs, online application form
Memo to SMT, CPG and Council May 2024 re CDF Scheme	Memo to SMT, CPG and Council outlining no of applications received and proposed allocation of funding for 2024
Spreadsheet data on CDF for SMT	Spreadsheet itemises all applicants per MD area, marks awarded, grant awarded, category of project, amount requested, and amount granted and unsuccessful applicants.
HIF Grant Proposals, Assessments, Decisions	Records in relation to HIF grant payments
HIF Letters of Offer and Acceptance	Records of letters to grantees confirming offer and acceptance of Healthy Ireland funding.
Chief Executive Orders	Chief Executive Orders authorising HIF grant payments
Financial Report from HIF project partners	Records itemising all expenditure arising from the implementation of the funded project as required by terms of SLA and HIF programme procedures – to

	complete annual financial returns to POBAL.
HIF Progress Reports	Reports by grantees to Healthy Ireland Co-Ordinator on the progress of projects being funded by the HIF.
PowerPoint presentation to LCDC on 24 <sup>th</sup> Jan 2023 by Healthy Monaghan Coordinator	Information to MCC LCDC on Healthy Monaghan Round 4 Funding 2023-2025
Documents on Healthy Monaghan Round 4 Consultation Process	
Quarterly Financial Returns to DCEDIY	Quarterly financial returns to Dept of Children, Equality, Disability, Integration & Youth (DCEDIY) in respect of Integration Supports and LAIT.

### Summary of Key Documents.

The quality of the high-level documents for this programme are by their nature of excellent quality, namely:

- Monaghan Co Council Corporate Plan
- Local Economic Community Plan
- Risk Register
- Annual Service Delivery Plan
- Monaghan County Council Budget 2024
- Annual Financial Statement 2024
- Minutes of LCDC or LCDC sub-committee meetings
- Monthly Management Reports
- Reports from Agresso Financial System

The lists and location details of all key documents itemised in this report for Revenue Expenditure Programme D06 refer to a sample of activities/sub-programmes of the Programme and were provided by Community Development Section. The sample activities from which the list of key documents for this report was compiled are itemised on Appendix 3, page 29 of this Report.

Due to the number of activities/programmes that are comprised by the Community & Enterprise programme and time constraints on this audit exercise, it has not been possible to itemise or examine all of the key documents for the programme.

A detailed audit of documents pertaining to two sample elements within D06 was undertaken for the Community Development Fund Grant and the Healthy Ireland Fund. The audit of the 2 sampled elements of the Programme referred to 32 documents that are included in the document tables shown in this report. The quality of documents audited generally ranged from satisfactory to excellent quality. Some further comments in relation to the accessibility and quality of a minority of sampled documents are included later in this report.

### Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Revenue Expenditure Division D06 Community & Enterprise. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Local Gov Reform Act 2014 and Statutory Regs on LCDC.	Legislation on the establishment of Local & Community Dev Committees (LCDC's) and the Local Economic Community Plans.	Available online and In Community Development Section.
Local Economic Community Plan 2023 - 2029	LECP sets out the objectives and actions needed to promote and support economic and community development.	Community & Enterprise Section. MCC Website
MCC Corporate Plan	The Corporate Plan sets out the High Level Goals and Supporting Strategies that determine the objectives and activities of the Community & Enterprise function for 2024.	Community & Enterprise Section Staff SharePoint MCC Website
MCC Annual Budget 2024	The Budget approved by the elected members sets out the budgeted income and expenditure for the functions and activities of Community & Enterprise Section.	Staff SharePoint MCC Website
Annual Service Delivery Plan 2024	THE ASDP sets out the Service Objectives for the Community & Enterprise function and the strategies by which the objectives will be achieved. The Plan links the objectives and strategies to the High-Level Goals of the Corporate Plan and provides Performance Indicator to measure the achievement of objectives.	Community & Enterprise Section Staff SharePoint
Agresso FMS	Records and Reports from Agresso Financial Management System pertaining to income and expenditure for D06 Community & Enterprise programmes.	MCC Financial Mgt System available to all staff.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Risk Register	Identifies and categorises risks associated with the implementation of the C&E programme and lists mitigating actions for adequate controls while describing the degree of residual risks. Also, records reviews of the risks and controls.	Risk Management App on SharePoint
Minutes of LCDC and sub-committees	Records of appraisal and approval by LCDC and its sub-committees in relation to objectives, plans, actions, funding allocations, reviews pertaining to the programmes that comprise the Community & Enterprise function.	Records of minutes retained in hard copy files and in electronic format by C&E Section.
Monthly Management Reports	Monthly Reports to Council which provide updates on activities and actions undertaken by the programmes in C&E function.	Updated monthly on SharePoint
Peaceplus Programme 2021-2027	SEUPB Peaceplus Programme Overview sets out the overall objective of the Peaceplus Programme and 6 key thematic areas	Available online
SEUPB Programme Rules and Conditions of Grant	Rules governing the Peace Plus Programme and conditions of eligibility	Shared Directory C&E or SEUPB Website
PEACEPLUS Local Action Plan	Action Plan for the allocation of Peace Plus Funding as approved by SEUPB	Shared Directory C&E
SEUPB Letter of Offer	Letter confirming the award of funding from SEUPB for the Peace Plus Action Plan	Shared Directory C&E
Contract MCC & DCEDIY	Contract setting out the terms pertaining to the Ukrainian support refurbishment project.	Shared Directory Ukr Response Team
Claim Forms for Recoupment of staff salary from the Department in relation to Ukr. Pledged Accommodation and Refurb Work	record of salary costs recouped from the Department in respect of this element of the programme	Shared Directory C&E
Guidelines Community Dev Fund (CFDF) 2024	Guidelines on application eligibility and selection process	Shared Directory C&E
Community Development Fund (CDF) Procedure Document	Procedures for the administration of CDF fund	Shared Director of Community Development

Data Required	Use	Availability
Community Development Fund Application Form and Assessment Sheets	Record of application process and assessment sheets for funding on the CDF Scheme	Shared Directory C&E Section
CE Orders signed by DOS. CE Order 12/2024.	Records of Directors' Orders approving allocation of funding to applications on the CDF Scheme	Shared Directory C&E Section
CDF Letters of Offer	Records of 'Letter of Offer' to successful applicants on CDF Funding Scheme	Shared Directory C&E Section
CDF Letters of Acceptance	Signed letters from successful applicants confirming acceptance of CDF funding.	On Hard copy office files (Grant application Files) (Copies provided by the Community Development Section)
Review of Sample CDF Grantees	Records showing review of 10 CDF grantees and extent of compliance with the terms of the fund.	Shared Directory C&E Section
Press Releases and Advertisements for CDF Scheme	Records of notification to public regarding CDF Funding Scheme	Shared Directory C&E Section
Memo to SMT CPG and Council on Comm Dev Fund Scheme 2024	Memo to SMT, CPG and Council outlining no of applications received and proposed allocation of funding for 2024	Shared Directory C&E Section
Spreadsheet data on CDF for SMT	Spreadsheet itemises all applicants per MD area, marks awarded, grant awarded, category of project, amount requested and amount granted and unsuccessful applicants.	Shared Directory C&E
Agresso Load Sheets for CDF grant payments	Agresso load sheets used to batch load grant payments to the financial management system in June 2024	Shared Directory C&E Section
Healthy Ireland Strategic Action Plan 2021-2025	Cross-government/sectoral plan setting out key actions and themes for implementation of the Health Ireland Framework for period 2021 to 2025.	Available on the POBAL website used by MCC Healthy County Co-ordinator.
Healthy Ireland Fund On Pobal Website	Healthy Ireland page on POBAL website with information on the fund and links to relevant documents and the HIF operational manual	Pobal Website used by MCC Healthy County Co-ordinator.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Healthy Ireland Portal on Pobal website	HIF Portal used by Healthy County Co-Ordinator for uploading applications for funding, annual activities workplan, progress & financial reports to POBAL.	Available to Healthy County Co-Ordinator
Healthy Ireland A Framework for Improved Health & Wellbeing 2013-2025	National Framework for action to improve the health and wellbeing of Ireland over the coming generation	Available online
Healthy Monaghan Page on MCC website	Sets out the objectives of Healthy Ireland Framework and the Health Ireland Fund Round 4 2023-2025	MCC website
Healthy Ireland Fund Round 4 2023-2025 – Procedures and Reporting Manual	Provides information on the procedures required to comply with HIF grant agreements, The manual outlines instructions and requirements of submitting financial and progress reports to Pobal.	Available on Community Development Shared Directory and in hard copy in Section.
Healthy Ireland Annual Activities Workplan 2024	Annual Activities Workplan - Sets out target outcomes, activities, timeframes, target groups, activity locations and activity records for MCC Healthy Ireland. Submitted to POBAL at beginning of each year for review	Available on Community Development Shared Directory and in hard copy in Section.
Healthy Ireland – Annual Progress Report	Annual Report is compiled and submitted by Healthy County Co-Ordinator to Pobal for review at end of each year. The report documents project performance in relation to the outcomes identified by HCC for HIF Round 4 and identifies key achievements, challenges and lessons learned as well as data on numbers in the target groups impacted by the HIF programme.	Available on Community Development Shared Directory and in hard copy in Section.
HIF – Annual Case Study	Annual Case Study is prepared along with annual report and is sent to Pobal, the document gives an in-depth analysis of one project	Available on Community Development Shared Directory and in hard copy in Section.



	completed in the year.	
<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Monaghan Healthy County Strategy  Healthy Ireland Fund 23-25 – Local Strategy for MCC	The Monaghan Healthy County Strategy is the strategy which governs the work of Healthy Monaghan through the Round 4 programme from 2023-2025.	Available on Community Development Shared Directory and in hard copy in Section.
Agreement between MCC and POBAL for delivery of HIF Programme 2023-2025	Agreement between Monaghan County Council and Pobal for the delivery of the HIF programme from 2023-2025.	Available on Community Development Shared Directory and in hard copy in Section.
Agreement between MCC and POBAL for Healthy County Co-Ordinator	The Grant Agreement for the Coordinator is also an agreement between Monaghan County Council and Pobal detailing all the requirements on both ends for the coordinating of the Round 4 programme.	Available on Community Development Shared Directory and in hard copy in Section.
HIF – Proposals from project partners – Assessments and Decisions on project proposals.	Records of proposals by project partners – assessment/evaluation and decisions by LCDC HI Committee.	Available on C&E Shared Directory and in hard copy C&E Section.
Minutes of MCC LCDC Healthy County Sub-Committee Meeting	Meeting minutes of the Healthy County Subcommittee details all of the actions undertaken on behalf of the committee and of the proposals put forward for funding and decisions made on which proposals fund and what amount to allocate to each proposal	Available on Community Development Shared Directory and in hard copy in Section.
PowerPoint presentation to LCDC on 24 <sup>th</sup> Jan 2023 by Healthy Monaghan Coordinator	Information to MCC LCDC on Healthy Monaghan Round 4 Funding 2023-2025	Available on C&E Shared Directory
HIF Letters of Offer and Acceptance	Records of letters to grantees confirming the offer and acceptance of Healthy Ireland funding.	Available on C&E Shared Directory
Documents on Healthy Monaghan Round 4 Consultation Process	Records in relation to the consultation process undertaken for Round 4 of Healthy Monaghan projects.	Available on C&E Shared Directory

Data Required	Use	Availability
HIF - Service Level Agreements with Monaghan HI project partners & Letters of Offer & Acceptance Forms.	SLA's between MCC and project partners details all the key requirements and conditions of the programme funding and the roles and responsibilities of both partners.	Available on Community Development Shared Directory and in hard copy in Section.
HIF – CE Orders	Chief Executive Orders authorising approval of HIF project partners and grant payments to the project partners.	Available on C&E Shared Directory and in hard copy C&E Section for grant payments up to 2024 – but CE Orders were not completed for some grant payments in 2024.
HIF – Progress Reports from project partners	Reports from project partners on the progress of projects being funded – as required by terms of signed SLA and programme procedures.	Available on C&E Shared Directory
HIF – Financial Returns from Project partners to Healthy County Co-Ordinator	Records itemising and evidencing all expenditure arising from the implementation of the funded project as required by terms of SLA and HIF programme procedures – to complete annual financial returns to POBAL.	Available on Community Development Shared Directory and in hard copy in Section.
EU Regulation 2021/1147	EU Regulation establishing the Asylum, Migration and Integration Fund	Available on EU website.
National Programme for Asylum Migration & Integration Fund 2021-2027	National AMIF Programme document which sets out programme strategy, specific objectives, output indicators, financial plan and allocations	Available online on gov.ie
Signed Grant Agreement for Asylum Migration & Integration Fund (AMIF)	Signed grant agreement by MCC for Asylum Migration & Integration Fund	?
Application Form for Asylum Migration & Integration Fund	Form provides guidance on the terms of the AMIF project	Confirmed Integration Support Coordinator as available on Community Development Shared Directory
Final Report of AMIF Project	Review of implementation of AMIF project	?
Letter re overpayment on AMIF for 2024	Letter from DCEDIY requesting refund of overpayment on AMIF for 2024.	Shared with IA by Integration Support Coordinator.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Guidance document, FAQ Documents and Resources for Local Authority Integration Team (LAIT)	Information documents on Finance/ Recoupment - Training/ Resources. Guidance on branding, garda vetting, H&S, LAIT role and other relevant information pertaining to the LAIT.	Confirmed by Integration Support Coordinator as available LGMA extranet with secure access.
Quarterly Financial Returns for Integration Support Costs/LAIT	Quarterly financial returns to DCEDIY for this jobcode.	Confirmed Integration Support Coordinator as available on the Community Development Shared Directory
Guidelines for Local Enhancement Programme	DRCD Guidelines for Local Enhancement programme setting out eligibility criteria, programme requirements, selection criteria, corporate governance and approval procedures	Available online GOI website.
Sports Action Plan 2024-2027	National Plan produced by Dept which sets out initiatives to deliver the development of the sports sector over 3 years to 2027 and actions to achieve targets.	Online – Dept Tourism, Culture, Arts, Gaeltacht, Sport and Media
Sports Ireland Heads of Agreement with MCC	Agreement which sets out the arrangement between Sports Ireland and Monaghan County Council regarding the operation of the Sports Partnership as an organisation with its own funding and governance requirements	Available on Community Development – Sports Partnership - Shared Directory
Monaghan Sports Partnership Annual Operational Plan and MCC progress updates to Sports Ireland	Document that sets out priority areas of work for the year ahead - funding allocation is based on this document. MSP provides Sport Ireland with a mid-year update and end of year update on this operational plan	Available on Community Development – Sports Partnership - Shared Directory
Monaghan Sports Partnership Income & Expenditure Report	internal document that is maintained on a monthly basis that sets out funding allocations and spend from within and presented regularly to the MSP Committee membership	Available on Community Development – Sports Partnership - Shared Directory Signed records on hard copy file.

Data Required	Use	Availability
Heads of Agreement with Sports Bodies (FAI – GAA – LGFA – IRFU)	Heads of Agreement with Sports Bodies which sets out the arrangements for MCC funding to sports bodies.	Available on Community Development – Sports Partnership - Shared Directory
Mid-Year Financial Report to Sport Ireland	This document sets out financial position at the mid-year point, along with the full financial year from the previous accounting year MSP provides Sport Ireland with a mid-year update and an end-of-year update on this operational plan	Available on Community Development – Sports Partnership - Shared Directory
Information on Sports Club Grant Scheme	Online information on Sports Club Grants Scheme, including a guidance document, terms and conditions, FAQs, and an online application form	Online information - MCC website

#### Data Availability and Proposed Next Steps

On the basis of data received from Community Development Section and the documents sampled for this report, I have concluded that the availability and quality of records in respect of the overall programme is satisfactory and sufficient for the purpose of future audits or evaluations of the programme.

Community Development Section provided a list of key documents pertaining to a sample of principal programme activities, with a brief description of the purpose and location of each key document. The information submitted has been included in the data audit tables above. Due to the number of activities/sub-programmes to which Revenue Expenditure Programme D06 refers and as a result of time constraints on this audit exercise, it was not possible to carry out a detailed audit of all the key documents relevant to the programme. A detailed audit of key documents was undertaken for two sampled elements of the Programme, namely: the Community Development Fund and the Healthy Ireland Fund.

The range of documents and records pertaining to the two sampled grant schemes, the Community Development Fund and Healthy Ireland Fund (HIF) were available in electronic format on the Community Development shared directory. During the audit of records for the two grant schemes the following documents were not available:

- Assessment sheets with scoring matrix for the evaluation of proposals to the Healthy Ireland Fund
- Copy of a signed CE Order for Healthy Ireland Fund (HIF) grant payments during 2024
- Post implementation review reports for the Community Development Fund
- Copies of receipts of expenditure from grantees of the Community Development Fund (Copies of invoices in support of grant claims were noted).

Recommendations on data availability for the two sampled grants schemes are addressed in the Key Evaluation Questions below and in the Table of Recommendations at the end of this report.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for Revenue Expenditure Programme D06 Community& Enterprise, based on the findings from the previous sections of this report.

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

Based on the data collected and samples examined, the delivery of the D06 Community & Enterprise Programme complies with the standards of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal, evaluation, planning and implementation of the programme.

Some recommendations for the enhancement of compliance with the standards of the code are itemised for the key evaluation questions below and in the Table of Recommendations in Appendix 2 of this report.

The strategic basis for each of the activities of the programme are outlined in high level documents including the Local Economic Community Plan and Monaghan County Council's Corporate Plan. There are also high-level strategies for individual projects such as the Healthy Ireland Strategic Action Plan, the SEUPB Peaceplus Programme Overview, the Sports Action Plan and the National Programme for the Asylum Migration and Integration Fund.

The objectives of the Programme are identified in Monaghan County Council's Annual Service Delivery Plan for 2024 and linked to the high-level goals of the Council's Corporate Plan. The Annual Service Delivery Plan for Community Development Section outlines the strategies by which the objectives of the Programme are to be achieved and the performance indicators by which delivery of the objectives can be measured.

A sample of programme documents examined provide evidence that the activities of the programme were properly managed and implemented and include:

- Procedure documents and guidelines for sampled projects
- Records of evaluation and assessment of grant applications
- Reports to senior management or funders on grant allocations
- Copies of agreements with funders setting out the terms of grant schemes
- Signed Letters of Acceptance outlining reporting requirements for grantees
- Minutes of LCDC sub-committee decisions on grant funding
- Copies of Chief Executive Orders for grant allocations
- Agresso FMS reports confirming disbursement of approved grant allocations

The records sampled included evidence of post implementation reviews such as progress reports by grant recipients, an end of project report, mid-year and end of year reviews, review of a sample of grant applicants and various reports by Community Development Section for funding bodies.

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

There are sufficient records available to facilitate a full evaluation of the projects falling under the remit of this programme. The quality of the documents sampled ranged from satisfactory to excellent with only an immaterial number of non-key documents found to be of insufficient quality.

A number of documents were noted as absent during the audit of two sample grant schemes and are referenced in the evaluation question below on recommended improvements of processes.

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

Arising from an audit of a sample of grant payments from the Healthy Ireland Fund and the Community Development Fund, a number of recommendations have been agreed with Community Development Section for the enhancement of processes. The recommendations include the provision of:

- A standardised Proposal Form and an Evaluation Form with scoring matrix for the processing of proposals to the Healthy Ireland Fund (HIF).
- A simplified progress report form to facilitate improved compliance by HIF Project Partners with quarterly progress reporting requirements.
- Copies of insurance indemnities from funding recipients on the HIF Grant Scheme
- Signed CE Orders for grant payments under the HIF Grant Scheme
- A review of the proportion of grantees of the Community Development Fund who submit expenditure receipts in compliance with the terms of the fund.
- A brief post implementation report after the completion of the annual Community Development Fund grant scheme.

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### Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on Revenue Expenditure Programme D06 Community & Enterprise.

#### Summary of In-Depth Check

The subject of this In-Depth Check is Revenue Expenditure Programme D06 Community & Enterprise. The D06 programme refers to some of the activities and programmes of the Community Development Section of Monaghan County Council. The programme expenditure for 2024 was € 4,212,223 which represents approximately 4.2% of total revenue expenditure for Monaghan County Council in 2024 as reported on the Annual Financial Statement for the year.

The strategic aim of Community Development Section, as stated in Monaghan County Council's Corporate Plan 2024 – 2029, is to provide development support services and enhance community infrastructure and facilities to promote community wellbeing, inclusion, engagement and participation. The D06 Expenditure Programme is represented in the Annual Financial Statement under four principal headings:

- General Community & Enterprise Expenses
- Rapid Costs which refer to the Community Support Fund and the Local Enhancement Programme
- Social Inclusion which includes Community Development Fund, Local Sports Partnership, administration of the Peace Plus Programme, Integration Fund, Comhairle Na N'og and a number of other activities under the heading of social inclusion.
- Service Support Costs from the Central Management Charge.

This In-Depth Check process consisted of reviewing the list of key documents for a sample of activities/projects on the D06 Community & Enterprise Programme and auditing records and processes for 2 sampled grant schemes that are within the remit of the programme, namely Healthy Ireland Fund and Community Development Fund. The sample activities from which the list of key documents was compiled in this report are itemised on Appendix 3, page 29 of this report.

Based on the review of the list of key documents and the audit of a sample of programme documents and processes, the findings of the In-Depth Check are that the Community & Enterprise Programme (D06) is compliant with the principles of the Public Spending Code / Infrastructure Guidelines.

The range of key documents and records that were noted or sampled for this report confirm that the activities and projects of the Programme were generally adequately appraised and evaluated prior to their initiation. The audit of two sampled grant schemes in the programme found that the implementation of each was managed and monitored to deliver programme objectives in compliance with the terms of the relevant guidance and governance documents. There was also evidence of post implementation reviews in the sampled grant schemes with some scope for improvement in this area as referenced in the Table of Recommendation for this report.

The information gathered from Community Development Section on a sample of key governance and guidance documents as well as the audit undertaken on the 2 sampled grant schemes confirm that sufficient documentation and records are available to facilitate a future evaluation of the D06 Programme.

A number of documents were noted as not being available during the audit of the sampled grant schemes and these are itemised on the key evaluation questions section of this report and referenced in the Table of Recommendations in Appendix 2.

## END OF SUMMARY

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### Category of Assurance:

Internal Audit provides **Satisfactory Assurance** that Revenue Expenditure Programme D06 complies with the principles of the Public Spending Code /Infrastructure Guidelines in terms of the appraisal, planning and implementation of the programme and that there are sufficient records and documentation to facilitate a full evaluation of the programme at a later date.

### Limitations of Assurance

The findings of this In-Depth Check are based on a review of the list of key documentation itemised in this report and an audit of a sample of 2 grant schemes in the D06 Community & Enterprise Programme. The assurance provided does not extend to every aspect of the delivery of the programme referenced in this report.

*Eamon Duffy*

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**Eamon Duffy**  
**Internal Auditor, Monaghan County Council**  
**14<sup>th</sup> May 2025**

<b>Draft Report to DOS Community Development Section on 14/05/2025</b> <b>Draft Report to CE 26/05/2025</b> <b>Report to NOAC PSC – IG Quality Assurance Report</b>
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**Appendix 1- Categories of Assurance**

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
<b>SUBSTANTIAL</b>	Evaluation opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing opinion:	The controls are being consistently applied.
<b>SATISFACTORY</b>	Evaluation opinion:	There is some risk that objectives may not be fully achieved. Improvements are required to enhance the adequacy and / or effectiveness of risk management, control and governance.
	Testing opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk.
<b>LIMITED</b>	Evaluation opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	The level of non-compliance puts objectives at risk.
<b>UNACCEPTABLE</b>	Evaluation opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

**Appendix 2 – Table of Recommendations**

	Internal Audit Recommendations Below	To be completed by Director and / or Relevant Section Head.			Comments from Management Team
	Public Spending Code Revenue Expenditure D06 Programme	Proposed Actions/Actions Undertaken	Timeline for delivery	Section/Person responsible	Comments from Management Team
1.	A Proposal Form and an Evaluation Form with a scoring matrix should be developed and used for the submission and evaluation of proposals to the Healthy Ireland Fund.				
2.	A simplified Progress Report Form should be developed to facilitate improved compliance by Project Partners with quarterly reporting requirements for the Healthy Ireland Fund				
3.	Payments to project partners from the Healthy Ireland Fund should be authorised by signed Chief Executive Orders.				
4.	Proof of insurance indemnity for MCC and LCDC should be provided by project partners on the Healthy Ireland Fund per the terms of the Service Level Agreement, and copies retained on file.				
5.	A review should be undertaken of the proportion of grantees of the Community Development Fund who submit expenditure receipts in compliance with the terms of the fund.				
6.	A brief post implementation report should be completed and retained on file after the completion of the annual Community Development Fund Grant Scheme.				

**Appendix 3 – Sample programme activities from which the list of key programme documents was compiled.**

<b>TITLE</b>
Healthy Ireland Round 4
Local Enhancement Programme 2024
Promotion Of Local Community
Local Sports Partnership 06
Sports Partnership Monaghan Co Co
Contributions to FAI,GAA, LGFA &
Peace Plus Programme
Ukrainian Pledged Accommodation
Ukrainian Refurb UB Clones Costs
Integration Support Costs
Asylum Migration & Integration Fund

### C.3      Quality Assurance – In-depth check – N54 Tullybryan Realignment



Comhairle Contae Mhuineacháin  
Monaghan County Council

## **In-Depth Check**

### **N54 Tullybryan Realignment Scheme**

#### **For the Public Spending Code / Infrastructure Guidelines - Quality Assurance Report 2024**

**Report Issued by Internal Audit Unit**

**May 2025**

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## Executive Summary

An In-Depth Check of a sample Capital Expenditure Project is required for the Public Spending Code / Infrastructure Guidelines Quality Assurance Report for 2024. One of the sample projects selected is the N54 Tullybryan Realignment Scheme, which was initiated in 2016 and is fully funded by Transport Infrastructure Ireland (TII), who are the Approving Body for the progression of the project lifecycle. The Scheme is a road improvement project which seeks to improve a 3.15 km section of the N54 from a point just 0.5 km west of Monaghan Town to a point west of the junction with the R187 (Roslea Road).

The N54 Tullybryan Realignment Scheme has progressed through the planning and design stage of the TII project lifecycle and recently received approval to initiate the construction/implementation stage of the project. This corresponds with the Final Business Case stage of the Public Spending Code. The project is managed and administered by Roads Section, Monaghan County Council and has an estimated lifetime cost of € 23 M. This figure represents 3.75 % of the total projected lifetime expenditure on Monaghan County Council's Inventory of Capital Projects. Project expenditure to date for this project is € 807,760, of which 82% refers to design costs, as outlined in Table 1, page 5 of this report.

Based on a review of the documents and records associated with the project, as itemised on the data tables presented in this report, the findings of this In-Depth Check are that:

- The delivery of the N54 Realignment Project complies with the principles of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal and planning of the project to date. The records retained for the project demonstrate that approvals were requested and received from TII, the project's Approving Body, at each approval gate to date.
- There are sufficient records available to facilitate a full evaluation of the project at a later date. An internal Project Initiation Document was not noted on the project files. It appears that a Project Initiation Document may not have been formally available at the initiation of this project. However, this matter has been referenced in the Table of Recommendations in Appendix 2.

Some recommendations for improvements of controls for the project are also noted on Appendix 2, pages 19 and 20 of this report and are to do with the filing and updating of insurance documentation, the verification of up-to-date versions of procurement documents, the filing of the minutes of progress meetings and the categorisation of existing file documents.

### Category of Assurance:

Based on the review of key documents and the data audit undertaken for this report, Internal Audit provides **Satisfactory** Assurance that the appraisal, evaluation, planning and delivery to date of the N54 Tullybryan Realignment Scheme complies with the principles of

the Public Spending Code and that there are sufficient records to facilitate a full evaluation of the project at a later date.

**Limitations of Assurance** The assurance provided is based on a review of the key documents and the records itemised in the data tables in this report. It does not extend to every aspect of the delivery of the project.



## Quality Assurance – In Depth

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Check	Section	A:
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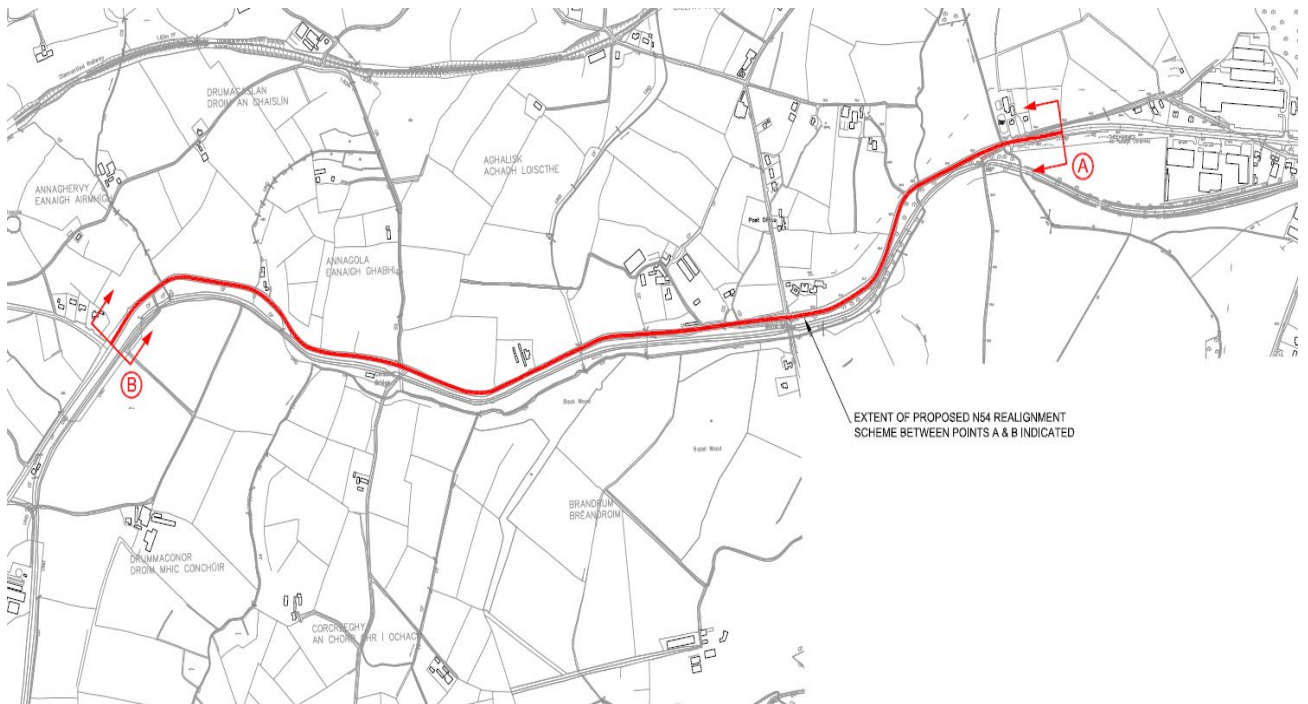
## Introduction

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

Programme or Project Information	
<b>Name</b>	N54 Tullygrimes to Annaghervy Road Realignment Scheme (N54 Tullybryan Scheme).
<b>Detail</b>	3.15km Road Realignment Project.
<b>Responsible Body</b>	Monaghan Co. Co., in association with TII.
<b>Current Status</b>	Currently progressing from Phase 4 into Phase 5 of the TII Project Management Guidelines project phases.
<b>Start Date</b>	2016 as Safety Scheme 2020 as Minor Works
<b>End Date</b>	Ongoing.
<b>Overall Cost</b>	€381,932 spent from 2016 to 2020 as a Road Safety Improvement Scheme. €425,828 spent from 2020 to current as a Minor Scheme. Overall cost to completion (Total Scheme Budget) = €23M.

## Project Description

The GE-STY-01022 (formerly NRA HD15) High Collision Sites Assessment Report 2015, prepared by TII had identified a high collision rate at two 1km sites at Tullybryan and Ballyleck, on an unimproved section of the N54 carriageway that then lay within a 100 km/h speed zone. The speed limit was subsequently reduced to 80 km/h in September 2019. The collision rates were identified as being more than twice the average rate. Consulting Engineers were appointed in October 2016 by Monaghan County Council to prepare a road improvement scheme to address the safety issues and improve the performance of the N54 immediately west of Monaghan Town, between Tullygrimes and Annaghervy.



**Fig 1 Extent of N54 Tullybryan Realignment Scheme west of Monaghan Town**

The project was initially seen as a safety scheme that would respond to the known safety issues. As a Safety Scheme the project progressed through NRA PMG (2010) Phase 1 – Stage (i) Scheme Concept & Feasibility and Phase 2 – Stage (ii a) Route Selection to Phase 3 – Stage (ii b) Design in 2017.

The Route Selection phase for the project was completed in 2017. The Route Selection phase was carried out in accordance with TII Project Management Guidelines 2010 and identified the preferred route for the N54 Tullybryan Realignment. The preferred route was the subject of an application in accordance with Part VIII of the Planning and Development Regulations 2001 (as amended) submitted to the members of Monaghan County Council in compliance with Section 179 of the Planning and Development Act 2000 (as amended). Monaghan County Council granted permission on 04/02/2019 for construction of a Type 1 carriageway from the townland of Tullygrimes to the townland of Annaghervy.

Following a TII review in 2019, the project was transferred to the Minor Works Programme and has since been delivered through Phases 0 to 4 of the updated TII Project Management process and recently received approval from TII to commence Phase 5 (Enabling and Procurement).

The project is being delivered in line with the Phases set out in TII's Project Management Guidelines, and in accordance with the Infrastructure Guidelines (previously the Public Spending Code).



Figure 2: Project Phases

The project was initially progressed as a Safety Scheme (2016-2020) until a TII review in 2019 instructed that it transfer to a Minor Scheme (2020-current). The figures below show the expenditure to date for both the Safety Scheme and the Minor Scheme.

OPCODE	OPCODE(T)	Euro Amount
A060	Land acquisition	7,230.45
A062	Design/statutory procedures	329,842.50
A064	Construction	44,859.82
		<b>381,932.77</b>

*Safety Scheme Expenditure, 2016-2020. Job Code 0222345C.*

OPCODE	OPCODE(T)	Euro Amount
		0.36
A133	Advance Works & Other Contracts	38,958.88
A135	Land & Property	45,755.80
A136	Planning & Design (inc GI & Topo)	339,466.52
A142	Supervision Construction Contract	650.93
A451	Legal Fees Solicitor	996.30
		<b>425,828.79</b>

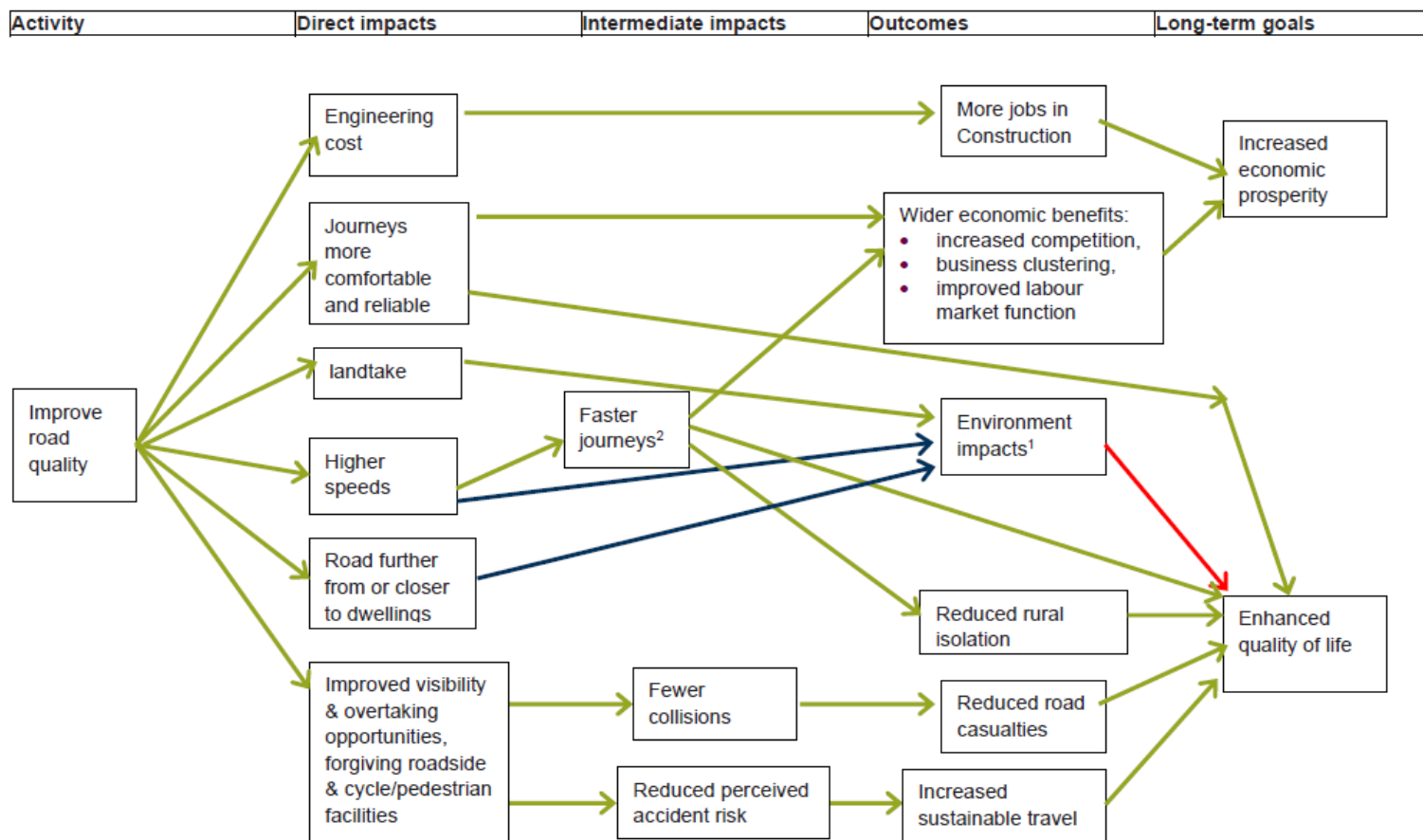
*Minor Scheme Expenditure, 2020-Current. Job Code 0222353C.*

Table 1 Expenditure on Project Job-Codes

The total expenditure on the lifetime of the project was funded by Transport Infrastructure Ireland in the amount of € 381,932 + €425,828 = €807,760. The Total Scheme Budget is €23 million.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, MCC Roads Section have completed a Programme Logic Model (PLM) for the N54 Tullygrimes to Annaghervy Road Realignment Scheme (N54 Tullybryan Scheme). A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).



1 – Environmental impacts negatively affect quality of life; higher speeds and new alignment may have positive or negative environment impacts

2 – Faster journeys give the choice of less time travelling to the same destinations or wider choice of destinations for the same travel time

### Programme Logic Model for the N54 Tullygrimes to Annaghervy Road Realignment Scheme (N54 Tullybryan Scheme)

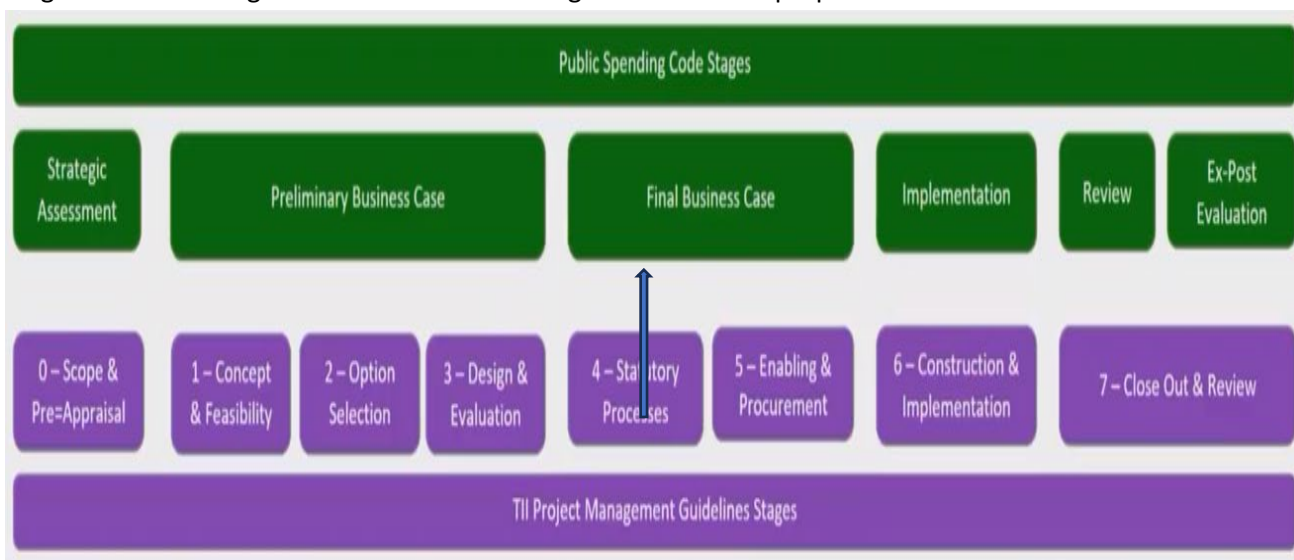
## Description of Programme Logic Model

<b>Economy</b>	<ul style="list-style-type: none"> <li>The objective for the scheme is to reduce end-to-end journey times and improve reliability along this section of the N54 at an investment cost that offers good value for money.</li> </ul>
<b>Safety</b>	<ul style="list-style-type: none"> <li>To reduce the overall frequency and severity of road collisions along this section of the N54.</li> <li>provide safe overtaking opportunities for motorists along the route in accordance with design standards.</li> <li>reduce conflict points for N54 traffic between Tullygrimes and Annaghervy.</li> <li>to improve safety for vulnerable road users and provide better environment for vulnerable road users within the study area.</li> </ul>
<b>Physical Activity</b>	<ul style="list-style-type: none"> <li>To encourage sustainable travel for journeys to and from Monaghan Town that are within walking &amp; cycling distance, by reducing the perceived danger of using the N54.</li> </ul>
<b>Environment</b>	<ul style="list-style-type: none"> <li>To minimise impacts to the landscape and visual quality of the surrounding areas.</li> <li>To minimise impact and protect international and nationally designated conservation areas that contains habitats or species of national or international conservation importance and other ecological features including ecological corridors and stepping stones.</li> <li>To minimise and/or reduce the potential impacts to local watercourses in terms of water quality and biodiversity potential.</li> <li>To improve air quality and reduce noise at dwellings within the study area.</li> </ul>
<b>Accessibility and Social Inclusion</b>	<ul style="list-style-type: none"> <li>To reduce social exclusion by improving accessibility from deprived rural areas in county Monaghan to the regional service Hub in Monaghan Town.</li> <li>to improve road based public transport by improving journey times and journey time reliability.</li> </ul>
<b>Integration</b>	<ul style="list-style-type: none"> <li>To support increases in cross-Border trade by reducing the perceived cost of cross-Border journeys that use the N54.</li> </ul>



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

The illustration below demonstrates how the lifecycle stages in the TII Programme Management Guidelines align with the lifecycle stages of the Public Spending Code/Infrastructure Guidelines. The PSC stages are shown in green and the TII PMGs stages are shown in purple.



### Project currently in TII Phase 4

The programme for delivery of relevant Deliverables and Processes of the N54 Tullygrimes to Annaghervy Road Realignment Scheme (N54 Tullybryan Scheme) is shown below.

#### Schedule of Key Milestone Dates

Milestone	Target Completion Date	Actual Completion Date
Project commencement (year)	August 2016	
Route Selection Report	October 2016	19 <sup>th</sup> April 2017
Preliminary Design Report	December 2016	22 <sup>nd</sup> August 2017
Completion of Part 8 Planning	November 2017	14 <sup>th</sup> February 2019
Update Feasibility Report (Phase 1)	June 2020	July 2020
Update Route Selection Report (Phase 2)	August 2020	November 2020
Design Report (Phase 3)	March 2021	August 2021
Updated Design Approval	April 2021	August 2021
Publication of CPO	Q4 2021	23 <sup>rd</sup> June 2022
CPO Approval Date	Q2 2022	16 <sup>th</sup> April 2024
Date of Notice to Treat	TBC	
Date of Notice of Entry	TBC	
Contract PIN Notice	TBC	
OJEU Contract Notice	TBC	
Tender Issue Date	TBC	
Tender Closing Date	TBC	
Contract Award	TBC	
Main Construction Contract Commencement Date	TBC	

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N54 Tullygrimes to Annaghervy Road Realignment Scheme (N54 Tullybryan Scheme).

Project/Programme Key Documents	
Title	Details
Phase 0 Deliverables	Project Brief Project Appraisal Plan Feasibility Working Cost
Phase 1 Deliverables	Project Brief Project Execution Plan Feasibility Working Cost Road Safety Impact Assessment Phase 1 - Gate Review Statement
Phase 2 Deliverables	Option Selection Report Option Peer Review Report Road Safety Impact Assessment - PE-PMG02001 Cost Management Deliverables Project Appraisal Deliverables Road Safety Audit Stage F (Parts 1 and 2) Phase 2 - Gate Review Statement Update Project Execution Plan
Phase 3 Deliverables	Updated Project Execution Plan (PEP) Updated Project Appraisal Report (PAR). Minor Project Estimate (TC1). Phase 3 Gate Review Statement

<b>Project/Programme Key Documents Contd.</b>	
<b>Title</b>	<b>Details</b>
Phase 4 Deliverables	<p>Updated Project Execution Plan (PEP).</p> <p>Reviewed Minor Project Estimate (TC1).</p> <p>Updated Project Appraisal Report.</p> <p>Phase 4 Gate Review Statement.</p>
Project Appraisal Plan	<p>The PAP functions as a scoping document for the appraisal and transport modelling process. The PAP sets out in detail the proposed approach to appraisal and transport modelling that is necessary to support the development of a scheme.</p> <p>The PAP was submitted to TII &amp; DTTAS for review before undertaking the appraisal process.</p>
Project Brief	<p>The Project Brief is to outline the need for the scheme, to set the objectives of the project and to outline relevant performance targets for the project. It considers the existing and likely future problems and reports on the options that have been considered. It also provides a history of the development of the project.</p>
Feasibility Working Cost	<p>Feasibility Working Costs (FWC's) were prepared, for all options conceived during Phase 1 and evaluated during this phase</p>
Project Execution Plan	<p>The PEP is the core document for managing a project and states the policies and procedures for Project delivery.</p>
Road Safety impact Assessment plan	<p>The RSIA is a strategic comparative analysis of the impact on the safety performance of the road network of different planning alternatives for a new road or a substantial modification to the existing network.</p>
Option Selection Report	<p>The OSR outlines the different options available to improve or provide a new transport solution. It provides an analysis of the advantages and disadvantages of each option and alternatives to identify and confirm the preferred Option. The Option selection process is developed in accordance with the DOT's Common Appraisal Framework and the Public Spending Code.</p>



Project/Programme Key Documents Contd.				
Title				Details
Option Selection Peer Review Report				A Peer review is carried out by TII appointed personnel to review the draft OSR. The Peer Reviewers may raise queries for the project team to action in advance of or during the peer review meeting. Such queries will require a formal response. Formal acceptance of the Peer Review Report is required from the Peer Reviewers before OSR can be published.
Gate Review Statement				A Gate Review Statement is prepared to confirm that all deliverables required for each Phase of the project have been issued to TII and meet the required level of project maturity. This assurance will be endorsed by the Sponsoring Agency Director of Services. The Sponsoring Agency may proceed to the next phase when TII accept the Gate Review Statement and issue consent to proceed to the next phase of the PMGs.
Preliminary Business Case				Presents the preliminary business case for the proposed project. It describes the project, establishes the rationale for it and informs the decision to proceed through the various stages of project development. Summarises the appraisal process and option selection and brings together Project Brief – Transport Modelling Report – Cost Benefit Analysis and Project Appraisal Balance Sheet.
TII Approval Correspondence				Approval of funder to progress the project through the phases.
Chief Executive Orders				CE Orders for acceptance of tenders and/or award of contract to consultants on project.
Chief Executive Reports				Extracts from Chief Executive Reports pertaining to the project.
Minutes of Steering Committee Meetings				Record of Minutes of Meetings of Steering Committee with record of all key decisions and progress of the project.
Agresso FMS				Financial Management System – record of all payments pertaining to the project from which reports of expenditure can be derived.

### Summary of Key Documents

The documents itemised above were accessible electronically on the Road Section's Shared Directory. The quality of the documents is good to excellent. The function and purpose of the key documents are outlined in the tables above.

### Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N54 Tullybryan Realignment Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Internal Project Initiation Document or Capital Project Approval Form	Signed approval by Director of Service for initiation of a capital project .	Not noted on file
Internal Business Case Appraisal Form	Internal Business Case Appraisal Form for procurements over € 25K	Not noted on file for procurement of design engineering consultancy for Stage 1 of project. Noted on file for procurement of design engineering consultancy for Stage 2 of project.
Gate Review Statements for each phase of the project – per phases outlined in TII Project Management Guidelines (PMG)	Review Statements submitted to approving body <ul style="list-style-type: none"> <li>confirming completion of a phase of the project</li> <li>Itemises deliverables produced for the project phase</li> <li>Requests approval from the Approving Body to progress the project to the next phase.</li> </ul>	Yes – Available on electronic file for each of the completed TII Phases - Phases 0 (Scope and Appraisal) to Phase 4 (Statutory Processes)
Approvals by Approving Authority	Record of approvals by Approving Body (TII) to proceed to next phase of the project per TII PMG	Yes – Available on electronic file -Written Correspondence from Approving Body (TII) on file confirming approval to progress project to next phase – from Phase 0 (Scope & Appraisal) to Phase 5 (Enabling & Procurement)
Statutory Approvals	Planning Permission for project construction	Yes – Available on electronic file – Notification of Part VIII Planning Decision 2019
Project Appraisal	Documentation demonstrating that the project was adequately appraised.	Yes – Available on electronic file – Project Appraisal Report – Project Appraisal Plan – revised/updated as project progressed. Also evidence of appraisal and analysis on Route Selection Reports

Data Required	Use	Availability
Financial Appraisal	Records outlining an appraisal analysis, estimation of the financial costs of the project	Yes – evidence of cost estimates in Feasibility Report. Analysis of benefits and costs of scheme including economic and multi criteria appraisal in Project Appraisal Report. Project Cost and Value Management in Project Execution Plan.
Feasibility Reports	Report to establish feasibility of project.	Yes – on Road Section file directory – revised/updated documents noted.
Project Execution Plans	Plan includes project definition, roles responsibilities and authority, programme management, project cost, risk and value management, project control and administration, communications and quality plan.	Yes – on Roads Section file directory – revised/updated documents noted.
Project Brief	Project brief to establish objectives of proposed project and intended outcomes (function and operation of improved infrastructure) – includes Project Need – Strategic Fit & Priority – Scope – Scheme Objectives - Outcomes	Yes – on Roads Section file directory – revised/updated documents noted.
Cost Estimates	Cost Estimates of project including main contract construction and other associated projects costs to give total estimated project costs.	Yes – noted on Road Section electronic file directory
Expenditure Tracking	Records demonstrating monitoring of project costs	Yes - Spreadsheets and correspondence regarding consultancy fees on file. Records of expenditure available on Agresso FMS.
Record of payment approvals	Record of approvals for payments to Consultant Engineers.	Record of Approvals for payments to Consultant Engineer Design Stage on file. – Approvals April 2020 to November 2023.
Risk Register	Records of compilation and assessment and analysis of project risks and mitigation actions	Yes – Risk assessments in Project Appraisal Report and Project Execution Plan. Risk Register noted on Phase 4 Deliverable April 2025.

Data Required	Use	Availability
Programme Time Schedule	Documents outlining the proposed timeline for the progression of the project	Time Schedule documents by Consultant Engineer noted for the Planning & Design Stage of the project.
Procurement Documentation	Procurement records for principal consultancy services at Planning & Design Stage of Project	Yes – records available for procurement of Engineering Consultancy Services 2016 (Phases 0-4) and 2025 (Phases 5-7)
Change Order Approvals	Documents recording change orders including recommendations and approvals	Yes – records available on file, including correspondence, recommendations and approvals.
CE Orders	Copies of signed CE Orders for engagement of principal consultants and for Change Orders	Yes – Copies of signed CE Orders.
Consultants & Contractors	Documentation pertaining to the engagement of consultants, sub-consultants and contractors for project	Folder noted on Roads Section file directory
Insurance Records	Insurance Document for Consultant Engineering Services at Planning & Design Stage of project.	Insurance documentation not noted for consultant engineering services on phase 0-4 and for some sub-consultants.  Insurance documentation noted for consultant engineer phase 5-7.
Minutes of Meetings	Minutes of Progress Meetings with Consultant Engineer.	Minutes of progress meeting with Consultant Engineer Phase 0-4 for period November 2020 to May 2021 with copy of Progress Reports noted May and Aug 2021

### Data Availability and Proposed Next Steps

The documents outlined in the above audit tables were of good quality and were accessible in electronic format in the Roads Services file directory. Records were reasonably well categorised with the exception of one folder pertaining to a former technical staff member's files which contained 69 uncategorised documents dated from April 2020 to August 2021. Key documentation pertaining to the appraisal and planning of the project were available. Approvals by the approving body for progression of the project through the key approval gates were recorded and retained on file. A small number of documents were not noted as being available and these are noted in the key evaluation questions below.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the N54 Tullybryan Realignment Scheme based on the findings from the previous sections of this report.

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

Based on the findings of the data audit outlined above, the delivery of the project complies with the standards set out in the Public Spending Code/Infrastructure Guidelines.

This project has been in the planning and design stage to date and has just recently progressed into the early phases of the construct/implementation stage. The project documentation and deliverables submitted to the approving body (TII) during the planning and design stage demonstrate that the project was appropriately appraised and planned in accordance with the principles of the Public Spending Code/Infrastructure Guidelines. Correspondence from the Dept of Transport dated February 2020 noted that the appraisal methodology used in the Project Appraisal Plan of February 2020 was consistent with the Public Spending Code and Common Appraisal Framework for transport projects and programmes. The range of project appraisal documentation is described in the document audit tables above.

The progression of the project through each phase of the planning and design stage was reviewed and approved by the approving body and approval to progress to the construction/implementation stage was recently received.

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

Yes, the necessary documentation is available to enable a full evaluation of the project at a later date. This includes documentation arising from the appraisal, costing and planning of the project. File documentation also includes records of approval for the progression of the project, authorisation for engagement of consultants and documents regarding the review and approval for change orders. Documents noted as not being available on the file records are:

- Internal Project Initiation Document or Capital Project Approval Form signed by DOS.
- Insurance documentation for the consultant engineer on the Design and Planning stage of the project.
- Minutes of progress meetings with Design Consultant for period June 2021 to April 2025

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

The following recommendations were noted during the course of the data audit:

A Project Initiation Document or Capital Projects Approval Form signed by the Director of Services must be retained on the relevant capital project file where the value of a capital project exceeds € 1m.

Copies of contractor/consultant's Insurance documentation, as specified in the relevant Conditions of Engagement/Contract should be retained on the relevant project file and updated annually.

It was noted during the document audit that the version of the Tender & Schedule document used for the procurement of the consultancy services in October 2024 for phase 5-7 had expired in September 2024. The version number and date on procurement/tender documents should be verified on the Capital Works Management Framework immediately before publication to ensure the current version is being used.

Minutes of all progress meeting with design consultants and contractors should be retained on the project file

The documents contained in the first folder within folder "02 N54 Tullybryan Realignment" should be properly categorised within the existing project file directory.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the N54 Tullybryan Realignment Scheme

### Summary of In-Depth Check

The N54 Tullybryan Realignment Scheme is a road improvement project which seeks to improve a 3.15 Km section of the N54 from a point just 0.5KM west of Monaghan Town to a point west of the junction with the R187 (Roslea Road). The project was initiated in 2016 following the identification of a high collision rate along a section of the N54 carriageway in a TII High Collision Sites Assessment Report.

The Scheme is managed and administered by Roads Section, Monaghan County Council and has an estimated project lifetime cost of € 23M. This figure represents 3.75 % of the total projected lifetime costs on Monaghan County Council's Inventory of Capital Projects. The project is fully funded by Transport Infrastructure Ireland (TII) who are the Approving Body for the progression of the project lifecycle. Project expenditure to date is € 807,760, of which 82% refers to design costs, as outlined in Table 1, page 5 of this report.

The N54 Realignment Scheme has progressed through the planning and design stage of the TII project lifecycle, as outlined in the TII Programme Management Guidelines. Roads Section received approval from TII in April 2025 to progress the project into the initial phase of the Construct/Implement Stage of the TII project lifecycle (Phase 5 TII). This corresponds with the early phase of the Final Business Case Stage denoted in the Public Spending Code/Infrastructure Guidelines project lifecycle (i.e. Pre-Tender Approval received at Decision Gate 2 Public Spending Code/Infrastructure Guidelines and now progressing to Decision Gate 3 – Approval to proceed).

This in-depth check involved a review of the list of key documents and a data audit of the documentation and records associated with the project, as detailed in the document audit tables presented earlier in this report.

The findings of the in-depth check are that the project has been adequately appraised and planned in compliance with the principles of the Public Spending Code/Infrastructure Guidelines and the Project Management Guidelines of TII, the Approving Body. The records retained for the project demonstrate that approvals were requested and received from the project's Approving Body at each approval gate to date.

Recommendations arising from the findings of the in-depth check are itemised in Appendix 2 of this report and refer to recommended improvements in controls including the retention of a signed capital projects approval form for capital projects, the filing and updating of insurance documentation, the use of up-to-date versions of procurement documents and the categorisation of existing file documents.

## END OF SUMMARY

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### Category of Assurance:

Based on the review of key documents and the data audit undertaken for this report, Internal Audit provides **Satisfactory** Assurance that the appraisal, evaluation, planning and delivery to date of the N54 Tullybryan Realignment Scheme complies with the principles of the Public Spending Code/Infrastructure Guidelines and that there are sufficient records to facilitate a full evaluation of the project at a later date.

### Limitations of Assurance

The assurance provided is based on a review of the key documents and records itemised in the data tables in this report. It does not extend to every aspect of the delivery of the project.

*Eamon Duffy*

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Eamon Duffy  
Internal Auditor, Monaghan County Council  
23rd May 2025

<p>Draft Report to DOS &amp; SEE Roads Section 23rd May 2025 Draft Report to CE 26<sup>th</sup> May 2025 Report to NOAC PSC / IG Quality Assurance Report</p>
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**Appendix 1- Categories of Assurance**

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
<b>SUBSTANTIAL</b>	<p>Evaluation opinion:</p> <p>Testing opinion:</p>	<p>There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.</p> <p>The controls are being consistently applied.</p>
<b>SATISFACTORY</b>	<p>Evaluation opinion:</p> <p>Testing opinion:</p>	<p>There is some risk that objectives may not be fully achieved. Improvements are required to enhance the adequacy and / or effectiveness of risk management, control and governance.</p> <p>There is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk.</p>
<b>LIMITED</b>	<p>Evaluation opinion:</p> <p>Testing opinion:</p>	<p>There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.</p> <p>The level of non-compliance puts objectives at risk.</p>
<b>UNACCEPTABLE</b>	<p>Evaluation opinion:</p> <p>Testing opinion:</p>	<p>The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.</p> <p>Significant non-compliance with the basic controls leaves the system open to error or abuse.</p>

**Appendix 2 – Table of Recommendations**

	Internal Audit Recommendations Below	To be completed by Director and / or Relevant Section Head.			
	Public Spending Code N54 Tullybryan Realignment Scheme	Proposed Actions/Actions Undertaken	Timeline for delivery	Section/Person responsible	Comments from Management Team
1.	A Project Initiation Document or Capital Projects Approval Form signed by the Director of Services must be retained on the capital project file where the value of a capital project exceeds € 1m.	Roads Section confirmed that this form was not formalised until 2019. It was not in use in 2016 when this project was initiated. The auditor's recommendation is noted.	Immediate	Roads Section	
2.	Copies of contractor/consultant's insurance documentation, as specified in the relevant Conditions of Engagement/Contract should be retained on the relevant project file and updated annually.	These documents are available in hard copy. They will be scanned onto the project file.	End of May 2025	Roads Section	
3.	The version number and date on procurement/tender documents should be verified on the Capital Works Management Framework immediately before publication, to ensure the current document version is being used.	The model Tender and Schedule document used for the procurement of consultants in October 2024 was version 1.9 dated 31/03/2023. This model form was updated on the CWMF, version 1.10 dated 16/09/2024. This was an oversight on our part when preparing Contract Docs, albeit the new version was only a few weeks in existence. The auditor's recommendation is noted.	Immediate	Roads Section	
4.	Minutes of all progress meetings with design consultants and contractors should be retained on the project file.	Minutes from some meetings were not scanned into the folder. These will be scanned onto the project file.	Mid-June 2025	Roads Section	

	Internal Audit Recommendations Below	To be completed by Director and / or Relevant Section Head.			
	Public Spending Code N54 Tullybryan Realignment Scheme	Proposed Actions/Actions Undertaken	Timeline for delivery	Section/Person responsible	Comments from Management Team
5.	The documents contained in the first folder within folder "02 N54 Tullybryan Realignment" should be properly categorised within the project file directory.	Documents within this folder will be reallocated into relevant folders.	Mid-June 2025	Roads Section	