

Public Spending Code



Quality Assurance Report for 2020

May 2021

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Certificate

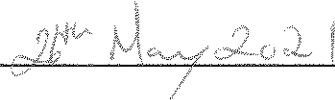
This Annual Quality Assurance Report sets out Monaghan County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:



Eamonn O' Sullivan
Chief Executive
Monaghan County Council

Date:



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.

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 that have 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).

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 in excess of €500,000. The inventory is presented in three stages as set out in the attached table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

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

Project/Programme Stage		Category/Band
3	Expenditure that has recently ended	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m

Table 2.1 - Expenditure Category/Band

2.2 Findings

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

	Current Expenditure (No.)	Capital Expenditure (No.)	Totals (No.)
Expenditure Being considered	0	43	43
Expenditure Being Incurred	30	28	58
Expenditure recently ended	0	15	15
Totals	30	86	116

Table 2.2 – Project Inventory- No of Project

	Current Expenditure (€)	Capital Expenditure (€)
Expenditure Being considered		€212,095,413
Expenditure Being Incurred	€81,670,328	€39,127,662/ €132,433,132*
Expenditure recently ended		€21,862,702

Table 2.3 – Project Inventory – Total Values

* = Cumulative expenditure to date / projected lifetime expenditure

In 2020, MCC were considering expenditure on 43no. projects with an estimated cost of approx. €212m. MCC were also progressing 28no. projects with a projected lifetime cost of circa €132.4m. The cumulative costs incurred on these 29 projects up to the end of 2020 was €39,127,662.

The data indicates that in 2020, 15no. projects were completed or discontinued. The final out turn expenditure on these projects was €21.9m. In 2020, expenditure of €12.8m (€0.6m non grant, €12.1m grant) was incurred on the projects that were completed or discontinued.

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. The competition related to the construction of the Monaghan Peace Campus. Details of this competition are published at the following link:

<https://monaghan.ie/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 QA exercise indicates a satisfactory level of compliance with the requirements of the Public Spending Code. No specific instances that would give rise to serious concern were identified in completing the exercise. It is recognised that there are some areas for improvement. With the updates to the Public Spending Code in December 2019, further training is required for Monaghan County Council staff to ensure that relevant staff are aware of and understand their obligations in relation to the Public Spending Code, and of the annual reporting requirements. 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 the 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 a minimum of 1% of the total value of all Revenue Projects on the PSC Inventory. In relation to Capital Projects, Monaghan County Council must carry out a review on 5% of the Capital Projects listed on the PSC Inventory or 15% over a 3 year period.

In line with these requirements the Internal Audit Unit of Monaghan County Council was assigned the task of completing the in-depth check. For 2020 the Internal Auditor selected the following projects:-

- a) Monaghan Peace Campus
- b) Lui Na Greine
- c) Operation of Fire Services in 2020 – Revenue Expenditure Code E11

4.2 Findings

4.2.1 Peace Campus

The following section presents a summary of the findings of this In-Depth Check on Monaghan Peace Campus.

The following section presents a summary of the findings of this review on the construction of Monaghan Peace Campus. The value of this project on the Councils Public Spending Code inventory list is €17.7 million and this project represents 4.83% of the total *Capital* figure on the

inventory, i.e. the projected lifetime expenditure. It is included in the inventory under the heading “*capital expenditure being incurred*”.

The building known as the Monaghan Peace Campus involves the construction of a new 4 storey mixed use Community Building incorporating Cultural Heritage Centre (Museum), Library, Youth Facility and Community Hub, external Community Space and Underground parking. This project is supported by the European Union’s PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB). Funding is provided by SEUPB, Monaghan County Council and a Library grant from the DRCD. Details of this is on file. The main contractor was awarded the contract in July 2020. However, it is still at an early stage in construction due to the fact there are Government restrictions in place due to the Covid 19 Pandemic.

An appraisal process was followed, Budgets are in place. Planning permission was granted for the development, procurement processes took place. Many other key documents were available and a sample of these were viewed by IA. Reporting and monitoring is ongoing. There have been various monitoring groups set up and minutes of meetings are available on file.

There are 3 recommendations listed below and if implemented this will improve further compliance with the PSC.

1. That a regular detailed financial report be provided to MT. This should include the Actual Expenditure v Budget on the project (not just the contractor) and also detail the funding available and approved for the project. These areas should be kept monitored for under/over expenditure and income.
2. That insurances are checked on an ongoing basis throughout the duration of the contract and verified that all are in order.
3. That Chief Executive Orders be signed for each change orders or as agreed with the Chief Executive.

The sample documents viewed as part of this report indicated to Internal Audit that there is general compliance with the Public Spending Code.

4.2.2 Lui Na Greine

The following section presents a summary of the findings of this review on the construction of 32 social houses on a derelict site at Luí na Gréine. The value of this project on the Councils Public Spending Code inventory list is €6,985,341 and this project represents 1.91% of the total Capital figure on the inventory. (projected lifetime expenditure). It is included in the inventory under the heading “*capital expenditure being incurred*”.

Monaghan County Council received Funding from the Department of Housing, Planning and Local Government under the Rebuilding Ireland programme to provide social houses. The housing need was identified through the ongoing housing need assessment. The site with 4 unfinished houses had been acquired under CPO (The CPO did not form part of this review). Planning permission was granted to complete the 4 derelict unfinished houses and to construct an additional 28 new houses on this derelict site. This project is known as “Luí na Gréine”. This work contributes towards the council achieving their goals listed in the corporate plan for housing.

The project is a direct build scheme which proceeded through the Department for Housing Local Government and Heritage's "4 Stage Social Housing Approval Process". Budgets were approved at each of the stages 1 to 4. Planning was granted for the development, Procurement processes took place at the various stages, Expenditure is monitored and the claims are made and received from the Department of Housing Planning and Local Government. Key documents were available and a sample of these were viewed by IA. Reporting and monitoring is ongoing. Staff are aware of the Public Spending Code. Earlier in the year recommendations were made by the procurement officer as a result of spot checks on compliance with the procurement processes and these recommendations were agreed for implementation.

It was noted in the reporting documentation that construction on site closed for a time due to the Government restrictions in place because of the covid-19 pandemic. Work commenced in June 2020 and it is anticipated that the project will now complete in March 2022 (provided no further delays due to pandemic).

The sample documents examined as part of this review indicated to Internal Audit that there is general compliance with the Public Spending Code.

4.2.3 Operation of Fire Services in 2020 - Revenue Expenditure Code E11

The following section presents a summary of the findings of this review on Monaghan Fire and Civil Protection (MFCP). The value of this department expenditure on the Councils Public Spending Code inventory list is €2,771,787 and this represents 3.39% of the total Current expenditure on the inventory, i.e. Revenue. MFCP budget allocation for the year was €2,716,955.00. While this indicates an overspend it can be explained as extra costs during Covid 19 and the running costs associated with the new digital (Tetra) radios (which were approved nationally by the National Directorate for Fire and Emergency Management) . These contribute to over expenditure, however, it should be noted that the number and nature of the fire emergencies attended within the year also contributed to the extra costs.

Overall approximately 67% of this revenue expenditure is payroll, T&S and a contribution toward gratuity. 11% is linked to Support Services and 22% of the spend is other expenditure, such as Training, office expenses, maintenance services, computer systems, contributions to Dublin CC etc. The majority of the funding for this expenditure is raised by MCC in their annual budget. A small proportion is raised via fire charges income.

The audit was carried out during Covid restrictions. Visits to the Fire Department office was restricted and so the review took place remotely. The objectives and activities including the targets and outcomes of MFCP are defined in their Annual Service Delivery Plan for the year which aligns with the operational plan. Risk management procedures are in place together with PI's and various other Key documents. The operations of the Fire service authority are governed by legislation and national policy but also the service is delivered in accordance with MFCP operational plan, policies and procedures. Following completion of this review, IA is of the opinion, that there is general compliance with the public spending code. This is based on discussions with Senior Staff, and the examination of a sample of the key documents which is listed in the report above and taking account of the fact that the Fire Department confirmed that all IA agreed recommendations from a previous audit are being implemented.

confirmed that all IA agreed recommendations from a previous audit are being implemented.

One recommendation has been made as follows

- Fire and Finance sections should discuss the job codes within E11 with a view to ensuring the budget is allocated to the relevant job code.

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 2020 financial year. Details are included within Appendix A.
- Monaghan County Council conducted one procurement with a value in excess of €10m in 2020. Details are available on the Monaghan County Council Website at the following link:
<https://monaghan.ie/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 B.
- 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 C.
- 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 Co Council. The contents of this report provide an overview on 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 Co Council that the requirements of the Public Spending Code are being met.

Appendix A

A.1 2020 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)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing		€ -	€ -	€ -		€ -	
41 Houses - Ard an Radhairc, Carrickmacross		€ -	€ -	€ -	2023 Completion	€ 9,816,385	0115713C
Coill Darach Castleblayney 24 Houses		€ -	€ -	€ -	2023 Completion	€ 6,000,000	Not Commenced yet
Social Houses projects (Ballinode/Inniskeen)		€ -	€ -	€ -	2023 Completion	€ 9,000,000	Not Commenced yet
Sheltered housing projects Castleblayney, Ballybay, Hall Street					2022 onwards	€ 10,000,000	Not Commenced yet
Castleblayney Communal Facility and 2 units Drumillard					2022 Completion	€ 670,000	Not Commenced yet
12 Apartments Drummond Radhairc, Carrickmacross					2021 Completion	€ 500,000	Not Commenced yet
Roads							
National Roads							
N2 Castleblayney bypass Lislanley to Tullyvin	Pavement Scheme			€ -	2022 Completion	€ 2,100,000	
N53 Ballynacarry Bridge	Bridge crossing scheme on the N53			€ 300,000	2023 Completion	€ 6,200,000	
N2 Cyclepaths	Design and build of 4 cyclepaths on the N2			€ 260,000	2022 Completion	€ 510,000	
N12 Silverstream to Co Armagh Border	Road Realignment Scheme			€ -	2024 Completion	€ 14,000,000	
N54/N12 Monaghan Town Northern bypass route	Northern By Pass Road			€ -	2026 Completion	€ 19,000,000	
N53 Dundalk Road to N2 Tullyvin Roundabout	New link Road			€ -	2026 Completion	€ 5,800,000	
N54 Annaghervy to Mullabrack Realignment	Road Realignment Scheme			€ -	2026 Completion	€ 10,800,000	
National Roads HD17 Safety improvement					2021 Completion	€ 1,780,000	
Non National Roads							
R181 – Corduff to Cavan Border – (Specific Funding)					2022 Completion	€ 4,300,000	
N2/N12 Link Road (Strategic Funding - Knockaconny)					2023 Completion	€ 7,100,000	
R180 Upgrade (Specific Funding) – Phase 1					2022 Completion	€ 660,000	
R180 Upgrade (Specific Funding) - Phase 2					2023 Completion	€ 3,200,000	
R162 Ballybay to Monaghan					2023 Completion	€ 3,300,000	
R182 Oram to Castleblayney					2022 Completion	€ 720,000	
Development Management							
Rooskey Lands	Provision of access roads and services infrastructure to service developments sites on Rooskey Lands				Subject to securing grant funding (URDF/NTA), project is scheduled for completion in 2024.	€ 8,500,000	The development project for Rooskey Lands has been submitted as part of a revised Category B URDF funding application for Dublin Street Regeneration in May 2020, MCC are still awaiting confirmation on funding approval. Note: Rooskey Lands were purchased in 2019 and are idnetified as the preferred location for the proposed new civic offices (0888035C).
Outdoor recreation scheme BCMD misc.					2023 Completion	€ 660,000	
Ivy Lane Carpark, Carrickmacross					2022 Completion	€ 500,000	
Industrial Development/ Enterprise, Carrickmacross					2022 Completion	€ 600,000	
Ballybay Regeneration and Development Fund Project					2023 Completion	€ 2,150,000	
Clones Regeneration and Development Fund Project					2023 Completion	€ 3,600,000	
Clones Regeneration and Development Fund Project - Peacelink Gym Enhancement					2023 Completion	€ 1,700,000	
Carrickmacross-Castleblayney MD Rural Regeneration Project (3 projects)					2022 Completion	€ 6,303,397	

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

Project/Scheme/Programme Name	Short Description	Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure	Explanatory Notes
Housing								
No 1 - 6 Folly Court Ballybay		€ -	€ -	€ -	Completed 2021	€ 504,964	€ 1,029,757	0115607C
Ballybay Courthouse Housing project (Cornmucklaglass)		€ -	€ -	€ 153,086	Completed 2023	€ 232,652	€ 1,500,000	0115700C
32 Houses Lui na Greine, Scotstown		€ -	€ -	€ 2,419,199	Completed 2021	€ 2,623,501	€ 6,985,341	0115701C
Clones Renewal An Bonnan Bui		€ -	€ -	€ 385,483	Completed 2021	€ 459,509	€ 1,260,269	0115704C
Clones Renewal 82 & 83 Fermanagh Street, Clones		€ -	€ -	€ 59,376	Completed 2021	€ 106,098	€ 723,409	0115705C
Clones Renewal 2a & 3 Analore Street		€ -	€ -	€ 92,424	Completed 2021	€ 138,301	€ 678,312	0115706C
Clones Renewal The Abbey Gatehouse building		€ -	€ -	€ 152,239	Completed 2021	€ 206,054	€ 986,865	0115707C
Clones Renewal 63 Fermanagh Street, Clones		€ -	€ -	€ 51,690	Completed 2021	€ 51,813	€ 802,477	0115708C
Mullaghmatt RWS - Phase 4		€ -	€ -	€ 1,217,018	Completed 2021	€ 2,569,506	€ 2,824,708	M115018C
CALF 38 Units Bree, Castleblayney		€ -	€ -	€ 170,911	Completed 2021	€ 980,911	€ 1,377,340	0127008C
CAS Oaklee Liseggerton Clones 16 Units		€ -	€ -	€ 1,811,396	Completed 2021	€ 1,857,521	€ 3,322,561	0127009C
CALF 24 Houses Lough na Glack		€ -	€ -	€ 614,000	Completed 2021	€ 614,000	€ 614,000	0127012C
14 Bays @ Gortakeegan Halting Site		€ -	€ -	€ 218,221	Completed 2021	€ 399,176	€ 774,088	0185106C
A01 Maintenance & Improvement of LA housing		€ 1,517,403						
A02 Housing Assessment, Allocation and Transfer		€ 746,428						
A06 Support to Housing Capital programme		€ 878,748						
A07 RAS and leasing programme		€ 2,413,102						
A08 Housing loans		€ 519,434						
A09 Housing grants		€ 1,883,997						
Roads								
National Roads								
NDP – N2 Clontibret to the NI Border – MN/19/18692	28Km major upgrade of N2 route			€ 748,986	Completion Phase 3 in 2022.	€ 1,186,493	€ 4,000,000	The project is being delivered in line with TII Project Management Guidelines. The project entered Phase 3 of the TII planning and design process in February 2021. Approvals are required to proceed to Phase 4 (Statutory Approvals). Currently working toward year of opening in 2027.Jobcode 0221172C
N2 Ardee to South of Castleblayney Bypass	32km Major upgrade of N2 route			€ 760,880	Completion Phase 3 in 2022.	€ 1,628,323	€ 4,000,000	The project is being delivered in line with TII Project Management Guidelines. The project entered Phase 3 of the TII planning and design process in February 2021. Approvals are required to proceed to Phase 4 (Statutory Approvals). Currently working toward year of opening in 2027.Jobcode 0221183C
MN 11 8079 NP Monaghan to Emyvale Imp Phase 3	3.3km Minor Scheme Road Realignment			€ 682,808	Completed 2021	€ 12,725,466	€ 13,354,266	0221160C
N54 Tullybryan Realignment	3.1km Minor Scheme road realignment			€ 200,000	Completed 2023	€ 602,912	€ 17,000,000	
MN/20/18974 N54 Town Centre Pavement	Monaghan Town Pavement Scheme			€ 695,715	Completed 2022	€ 439,298	€ 1,383,000	0221028C
NP N2 Aclint Bridge to Annamarran - MN/19/17900	Pavement Scheme			€ 3,400	Completed 2021	€ 660,000	€ 663,400	0221525C
MN/18/16935 N2 Blackwater Bridge	Bridge Replacement			€ 80,000	Completed 2022	€ 5,667,948	€ 5,747,948	0222419C
Public Lighting LED- Retrofit		€ -	€ 419,971	€ 37,410	Completed 2021	€ 1,253,860	€ 1,500,000	0216001C
Non National Roads								
B01 NP Road Maintenance & Repair		€ 617,611						
B03 Regional Road - Maintenance and Improvement		€ 8,308,961						
B04 Local Road - Maintenance and Improvement		€ 11,344,647						
B05 Public Lighting		€ 772,352						
B09 Car Parking		€ 746,652						
B11 Agency & Recoupable Services		€ 1,874,073						
Water Service								
C01 Water Supply		€ 1,396,972						
C02 Waste Water Treatment		€ 1,668,835						
C05 Admin of Group and Private Installations		€ 3,792,209						
C06 Agency & Recoupable Services		€ 743,789						
Development Management								
Castleblayney Market Square Regeneration - Phase I (Gate Lodge 2)	Redevelopment of Gate Lodge 2 to public library and associated public realm works.		€ 58,853	€ 176,559	Project is scheduled for completion in Q2 2022.	€ 306,029	€ 3,500,000	0432406C

Appendix B

B.1 Self-Assessment check lists

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

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 reports¹ 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.

¹ Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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)?	1	Senior Management are aware of their obligations under the Public Spending Code. However, further training is required for all relevant staff on the requirements of the public spending code as per Q1.2 below
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	2020 is the 7th year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2020. The PSC updates for 2019 were circulated to all relevant staff. Relevant staff were provided with the QA guidance (version 4).
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	
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?	2	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
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	

Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? 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.	2	Project Completion Reports/Post Project Reviews are completed for works > €500,000 and services > €100,000. Ex post evaluations are only required for projects >€10m
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	0
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
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?	2	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	n/a	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	2	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
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?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
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?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
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	
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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and	2	

	time schedule?		
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	
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.)?	3	While viability is considered each decision gate, no circumstances ever warranted the viability to be questioned
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	
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?	3	No

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	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	2	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	

Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data compiled to monitor performance?	2	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
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.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	MCC Procurement Procedures require Project Completion/Post Project Reviews to be completed for works projects in excess of €500,000 and service contracts in excess of €100,000. 4no. PPRs were compiled by various sections in 2020.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Recommendations in PCR/PPRs will be circulated once reports are approved by SMT
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	0
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	0
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	0
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	PCRs are compiled by staff involved in the project, however, these are reviewed by a Director of Service and approved by the Senior Management Team.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects	n/a	

	over €50m sent to DPER for dissemination?		
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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.

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	
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?	n/a	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n/a	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	

Appendix C

C.1 Quality Assurance – In depth check

Comhairle Contae Mhuineacháin



Internal Audit Report on 32 Houses at Luí na Gréine, Scotstown for the
Public Spending Code review.

Report Issued by Internal Audit Unit.

May 2021

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	32 Houses at Luí na Gréine, Scotstown, Co. Monaghan
Detail	Proposed construction of 32 no. houses (includes bringing 4 derelict houses into use) at Luí na Gréine, Scotstown Village under the Social Housing Investment Programme. (This was previously a derelict site with four derelict houses.)
Responsible Body	Monaghan County Council
Current Status	Construction works currently on Site
Start Date	June 2020
End Date	Currently in Construction, recently updated programme substantial completion date March 2022 (depending on Government Restrictions)
Overall Cost	€6,985,341.00 DHLGH Approved Budget

Project Description

The Rebuilding Ireland Programme produced by Central Government indicated that further funding would be made available for social housing. Through the Housing Needs Assessment and on an ongoing basis, Monaghan County Council identified the need for social housing throughout the County.

The development at Luí na Gréine, Scotstown will resolve four derelict houses and derelict lands and will provide 32 new social houses which will contribute to the general social housing need. It was procured as a Monaghan County Council direct build scheme and proceeded through the Department for Housing Local Government and Heritage's 4 Stage Social Housing Approval Process. Budgets were approved at each of the stages 1 to 4. These houses will accommodate people that may require accessible housing. The work has commenced and it is expected to complete by March 2022 (if there are no further Govt restrictions due to Covid 19 pandemic). The overall approved budget cost for the project is €6,985,341.00. The total income and Expenditure as at 28th April 2021 is as follows :- (Details taken from Agresso job code).

OPCODE (T) Expenditure	Euro Amount	Receipts	Euro Amount
CCTV Survey	€ 383.06	Recoupment from Department	-€ 689,525.00
Valuation Fee	€ 184.50	Recoupment from Department	-€ 443,255.00
Advertising	€ 152.77	Recoupment from Department	-€ 516,354.00
Bothar na Mullan.	€ 202,415.19	Recoupment from Department	-€ 578,424.00
Water Supply	€ 58,429.74	Recoupment from Department	-€ 395,579.00
Other Expenses	€ 28.20	Recoupment from Department	-€ 269,296.00
Consultant Fees	€ 78,265.26	Recoupment from Department	-€ 62,401.00
Planning Application Fee	€ 960.00		
Capital Works	€ 2,614,379.20		
Total Exp at 28th April 2021	€ 2,955,197.92	Total receipts at 28th April 2021	-€ 2,954,834.00

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Housing Section have completed a Programme Logic Model (PLM) for the 32 house construction at Luí na Gréine. A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To increase the number of social houses in ownership of Monaghan County Council.</p> <p>To ensure the houses satisfy the requirements of those on the waiting list.</p> <p>To accommodate those in need of social housing.</p> <p>To reduce Dereliction and to make use of the site for social housing purposes.</p>	<p>Approved Capital funding - €6,985,341</p> <p>Staff resources</p>	<ul style="list-style-type: none"> • Carry out an analysis of need. • Business case / project appraisal • Prepared the Part 8 Planning application • Consultations and meetings. • Carry out various Procurement processes. • Seek and receive Department approvals. • Monitoring and evaluation of works • Monitoring of Income and Expenditure • Ensure payments are approved and paid on time. • Prepare claims to Dept • Works Supervision. • Construction Project Handover. • PPR 	<p>Monaghan County Council will have constructed 32 additional social houses and resolved four derelict houses and Site in County Monaghan</p>	<p>MCC will have an extra 32 social houses in stock.</p> <p>MCC will have housed 32 families on the social housing list.</p> <p>Reduction of MCC housing list numbers.</p> <p>MCC will have reduced the number of derelict sites</p> <p>Enhanced the appearance of the area by eliminating the derelict site.</p>

Description of Programme Logic Model

Objectives: Comply with Rebuilding Ireland targets. The objective of this project was to increase the number of social houses in Monaghan by completing four derelict unfinished houses and constructing an additional 28 houses on a previously derelict site. This development will accommodate 32 families from Monaghan County Council's social housing waiting list.

Inputs: The primary input for the project is the capital funding of €6.98 million provided by Central Government as part of the Rebuilding Ireland Programme. Staff resources were also required to Manage Consultants and Contractors, comply with procurement processes and procedures, seek department approval and monitor spending, recoup funding, supervise and evaluate, and report on the project.

Activities: The activities include completing the Housing Needs Assessment, consultations with Central Government officials and advisors, managing consultants and Contractors and liaising with all internal Monaghan County Council departments. Processing the Part 8 planning. Ensuring compliance with the procurement processes and procedures, seek department approvals monitor and approve spending and recoupment of funding, supervising and evaluations and completion of the works and handover.

Outputs: Monaghan County Council will have an additional 32 social houses to accommodate social housing applicants.

Outcomes: 32 families will be housed from Monaghan County Council's housing waiting list. The housing waiting list will be reduced by the number of applicant families housed. Monaghan Co council will also have increased their housing stock by 32. As this site and derelict houses was acquired under the Derelict sites Act 1990, MCC will also have reduced the number of derelict sites in the County and improved the appearance of the local area.

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

The following section tracks the 32 Houses Luí na Gréine, Scotstown from inception to conclusion in terms of major project/programme milestones

Oct 2017	Monaghan County Council acquired four derelict houses on a 1.4 Ha site between the Roslea Road and the Smithboro Road at the edge of Scotstown Village under the Derelict Sites Act 1990.
July 2018	Business Case / Project Appraisal Document including assessment of housing need.
Aug 2018	Monaghan County Council received Stage 1 Approval for the Construction of 31 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage
Jan 2019	Monaghan County Council appoint WGG Architects and their Team to Design the Houses at Luí na Gréine, Scotstown Co. Monaghan resulting from an eTenders Works Contract competition.
May 2019	Monaghan County Council receive Stage 2 Approval for the Construction of 32 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage
July 2019	Part 8 Planning granted by the Elected Members of Monaghan County Council
Oct 2019	Monaghan County Council receive Stage 3 Approval for the Construction of 32 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage
Nov 2019	Monaghan County Council advertise eTenders competition to construct 32 Houses at Luí na Gréine, Scotstown.
Jan 2020	Monaghan County Council receive Stage 4 Approval to construct the Construction of 32 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage
May 2020	Monaghan County Council appoint Lowry Construction Ltd to Construct 32 Houses at Luí na Gréine, Scotstown Co. Monaghan resulting from an eTenders Works Contract competition.
June 2020	Lowry Construction Ltd begin construction of the 32 Houses at Luí na Gréine, Scotstown. Works are progressing with interruptions occurring from Government Restriction due to the Covid 19 Pandemic.
Mar 2022	Current expected completion date of project subject to no further Government Restrictions on construction activities.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the 32 Houses Luí na Gréine, Scotstown.

Project/Programme Key Documents	
Title	Details
Rebuilding Ireland	Government roadmap for Housing delivery including the 5 Pillars for achieving its goal.
Monaghan County Council Capital Programme	3 year programme outlining planned capital programme of works for Monaghan County Council. This is approved by the Council.
Project Appraisal Business Case	The document which was submitted to the DHLGH at Stage 1 - Approval includes the Housing Needs Analysis.
Project Appraisal Stage 1 Approval	Monaghan County Council receive Stage 1 Approval for the Construction of 31 Houses at Luí na Gréine, Scotstown. See Department of Housing, Local Government and Heritage Stage 1 Approval Letter and Report. This give approval to appoint a Design Team and Further evaluate Design and Cost
Design Team Meeting Minutes	Minutes of meetings with consultant Design Team members and Senior MCC Housing staff, during Design stage.
Project Appraisal Stage 2 Approval	Monaghan County Council receive Stage 2 Approval for the Construction of 32 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage (1 extra house included - See Stage 2 Approval Letter and Report. This Gives Approval to proceed to Part 8 Planning and prepare Tender Documentation
Part 8 Planning Report	Part 8 Planning Report Prepared by the Senior Planner and presented to the Elected Members for Decision to grant Part 8 Planning.
Project Appraisal Stage 3 Approval	Monaghan County Council receive Stage 3 Approval for the Construction of 32 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage See Stage 3 Approval Letter and Report. This gives approval to advertise Tender for Works Contract.

Project Appraisal Stage 4 Approval	Monaghan County Council receive Stage 4 Approval to construct 32 Houses at Luí na Gréine, Scotstown from the Department of Housing Local Government and Heritage See Stage 4 Approval Letter and Report. This Gives approval to appoint identified successful Works Contractor Tenderer and proceed to construction.
Monthly Reporting Meeting Minutes	Monthly Reports regarding the Contractors Progress on Site. See Contractors Monthly Reports which are reviewed by the Employers Representatives. CE reports to Council. Reports to Department In house updates.
Various Payment Certs/ Invoices	Record of payment Certs and Approvals for Works Contract and other payments associated with the project
Procurement documents	All relevant documents associated with procurement and this includes assessments, CE orders etc.
Payments	Backup for each payment made, invoices, approvals etc.
Income Receipts	Receipt of income and relevant document for each.
Legal Documents	Vesting order and Registration of Title for the site and houses.
Post-Project Review	Final Close Out Report to be completed after Works Contract is complete

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the 32 Houses Luí na Gréine, Scotstown. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Housing Need Analysis	To establish that there was a housing need in the area.	In housing
Appraisal documents	To assess if the project was appraised.	In housing
MCC Capital programme	To ensure Council and MT were informed. To confirm approvals	In housing / sharepoint
Correspondence from Department	To assess stages and confirm approvals. To confirm funding was approved, claimed and recouped.	In housing
Procurement documents including recommendations, approvals	To assess the procurement practices and procedures were followed	In housing
Chief Executive Orders	Ensure appropriate sign off.	In housing
Agresso inquires. Final Account and approvals	To assess if project was monitored and kept within budget or not. To monitor income & expenditure. Approvals.	Agresso MS4.
Number of houses actually constructed.	To assess success of project.	In Housing Section once completed.
Length of time to allocate houses	To assess the need was identified correctly	In Housing Section once completed
Number of repair requests after final takeover of houses	To assess the quality/highlight weaknesses in construction	In Housing Section once completed
Post Project Review	To assess if the project objectives were met and if the project was managed properly. Also may highlight areas that were successful and can be considered in future projects	Not until after project completion

Data Availability and Proposed Next Steps

The Data expected at this stage of the project was available, this was confirmed by the Housing Engineer. IA also carried out spot checks and viewed a sample of expected key documents. The project is currently in construction stage and it is expected to complete by March 2022 provided there are no further Government restrictions that would prevent construction taking place (Restrictions due to Covid-19 pandemic). The key documents will be kept in the housing section files and this is important, should there be a future evaluation or audit on the project. Housing Section staff also confirmed that a post project review will be undertaken at the end of the final defects & liability period.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for 32 Houses Luí na Gréine, Scotstown 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)

Yes, based on the information checked, and taking account of the fact that the project was “in construction” stage at the time of review, I can confirm that the project is, in general, compliant with the Public Spending Code.

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

Yes, this is based on discussion with the staff and having carried out checks on a sample of key documents, Housing Section do appear to have relevant information on files.

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

- Housing Staff confirmed that they do hold in-house meetings regularly to consider progress reports on the various capital housing projects. These progress reports are in the form of spreadsheets with the detail inserted for each housing project. Project progress is discussed in detail and reviewed. Additional project data including meeting dates and attendance could be added to the report outlining senior staff present.

Section: In-Depth Check Summary

Summary of In-Depth Check

The following section presents a summary of the findings of this review on the construction of 32 social houses on a derelict site at Luí na Gréine. The value of this project on the Councils Public Spending Code inventory list is €6,985,341 and this project represents 1.91% of the total *Capital* figure on the inventory. (projected lifetime expenditure). It is included in the inventory under the heading “*capital expenditure being incurred*”.

Monaghan County Council received Funding from the Department of Housing, Planning and Local Government under the Rebuilding Ireland programme to provide social houses. The housing need was identified through the ongoing housing need assessment. The site with 4 unfinished houses had been acquired under CPO (The CPO did not form part of this review). Planning permission was granted to complete the 4 derelict unfinished houses and to construct an additional 28 new houses on this derelict site. This project is known as “Luí na Gréine”. This work contributes towards the council achieving their goals listed in the corporate plan for housing.

The project is a direct build scheme which proceeded through the Department for Housing Local Government and Heritage’s “*4 Stage Social Housing Approval Process*”. Budgets were approved at each of the stages 1 to 4. Planning was granted for the development, Procurement processes took place at the various stages, Expenditure is monitored and the claims are made and received from the Department of Housing Planning and Local Government. Key documents were available and a sample of these were viewed by IA. Reporting and monitoring is ongoing. Staff are aware of the Public Spending Code. Earlier in the year recommendations were made by the procurement officer as a result of spot checks on compliance with the procurement processes and these recommendations were agreed for implementation.

It was noted in the reporting documentation that construction on site closed for a time due to the Government restrictions in place because of the covid-19 pandemic. Work commenced in June 2020 and it is anticipated that the project will now complete in March 2022 (provided no further delays due to pandemic).

The sample documents examined as part of this review indicated to Internal Audit that there is general compliance with the Public Spending Code.

C.2 Quality Assurance – In depth check

Comhairle Contae Mhuineacháin



Internal Audit Report on Monaghan Peace Campus for the Public
Spending Code review.


Report Issued by Internal Audit Unit.

May 2021

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Monaghan Peace Campus 
Detail	<p>Construction of new 4 storey mixed use Community Building incorporating Cultural Heritage Centre (Museum), Library, Youth Facility and Community Hub (Approx. 3400sqm), external Community Space (Approx. 2500sqm) and Underground parking (127 spaces). This project is supported by the European Union's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB)</p>
Responsible Body	Monaghan County Council
Current Status	Construction - (CWMF Stage 4)
Start Date	First Proposed in 2016
End Date	Currently in Construction – Substantial Completion April 2022 (will be delayed due to Covid19)

Overall Cost	€17.682 million

Project Description

Construction of new 4 storey mixed use Community Building incorporating Cultural Heritage Centre (Museum), Library, Youth Facility and Community Hub (Approx. 3400sqm), external Community Space (Approx. 2500sqm) and Underground parking (127 spaces). The project is supported by the European Union's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB).

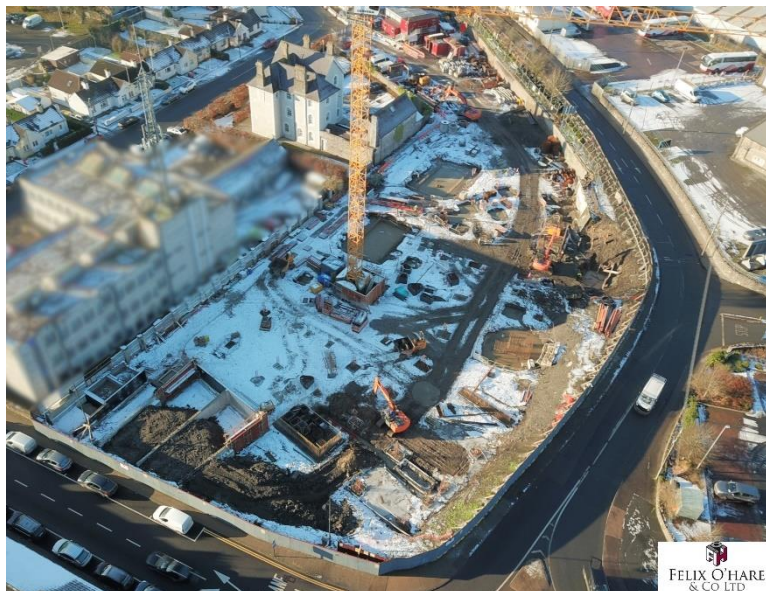
Funding is provided by SEUPB, Monaghan County Council and a Library grant in the following amounts.

Monaghan County Council	€7,141,110
Library Grant	€1,000,000
SEUPB Peace Programme	€9,541,080
Total	€17,682,190

The detail in relation to actual Income and Expenditure as at the 31st December 2020 is shown in the table below. It is an extract from the Councils FMS Agresso system showing the expenditure on this job subtotaled by "OPCODE".

Public Spending Code | Quality Assurance Process

OPCODE	OPCODE (T)	Euro Amount
J267	Mobile Phone	€ 372.23
J054	Stationery	€ 95.92
J039	Workshop/Meetings	€ 3,913.53
J001	Salaries	€ 40,257.51
C990	Ordinance Survey	€ 2,760.00
C200	Systems Software	€ 114.95
C088	Computer Equipment	€ 1,790.72
C083	Electrical Contract	€ 44,393.91
C078	Water Supply	€ 942.25
C050	Other Expenses	€ 8,322.56
C048	Materials - Ex Stores	€ 218.21
C045	Consultants Expenses	€ 440.00
C044	Machinery - Hired	€ 1,230.00
C043	Consultant Fees	€ 34,880.85
C039	Wages	€ 4,360.63
C036	Quantity Surveyors Fees	€ 592.78
C034	Printing	€ 399.14
C024	Travelling Expenses	€ 1,671.97
C019	ESB Connection	€ 11,083.28
C013	Contractors Payments	€ 181,170.74
C007	Design	€ 289.10
C004	Architects Fees	€ 641,380.54
C002	Advertising	€ 515.95
C001	Salary	€ 142,898.59
C000	Capital Works	€ 878,371.69
	Exp at end 2020	€ 2,002,467.05
	The income is made up of money from Library grant, Monaghan co Council and DRCD	
	Income at end 2020	-€ 1,781,847.29



Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Corporate Assets Staff have completed a Programme Logic Model (PLM) for the **Monaghan Peace Campus**. A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ol style="list-style-type: none"> 1. Provide Community Space in Monaghan 2. To Provide for Youth Facilities in Monaghan Town 3. To provide New Town Library 4. To provide for New County Museum 5. To provide for Civic Space in Monaghan Town 6. To provide more Parking 	<ul style="list-style-type: none"> • Approved Capital funding - €17,682,190 • Staff resources 	<ul style="list-style-type: none"> • Prepare Project Brief • Stakeholder consultations and meetings. • Procurement of Design Team • Secure SEUPB and DRCD funding approval • Secure Part 8 Planning Permission. • Monitoring and evaluation. • Procurement of Contractor • Manage and monitor construction • Manage/monitor all income & expenditure. • Prepare recoupments • Ongoing reporting on the project to relevant parties including MT and the Council. 	<p>OUTPUTS TO BE ACHIEVED:</p> <ul style="list-style-type: none"> • The project will result in the creation of one shared community space. • The project will engage with over 23,000 participants, male and female from a minority faith background. • The building will achieve 150,000 visitors per annum 	<ol style="list-style-type: none"> 1. Improved social fabric of the region (Social regeneration) 2. Active use/engagement by the target groups 3. A strong regional identity as a Peace and Reconciliation campus 4. Building that greatly enhances the “Built environment” of Monaghan Town 5. An integrated facility that delivers youth, community, library and museum services all under one roof. 6. Achieve the objectives of the Peace IV programme

Description of Programme Logic Model

Objectives:

The objectives of the Monaghan Peace Campus Project are to provide Community Space in Monaghan town incorporating; Youth Facilities, New Town Library, New County Museum, Civic Space and more public parking. This to be undertaken in compliance with SEUPB Peace iv targets and standards and Department of Rural and Community Development targets and the standards for the Library capital programme.

Inputs:

The primary input to the programme was the capital funding of €17,682,190 million which is detailed below:

Monaghan County Council	€7,141,110
Library Grant	€1,000,000
SEUPB Peace Programme	€9,541,080
Total	€17,682,190

Staff resources are being provided and these include, Project Engineer, Senior Resident Engineer, Project Administrator

Activities:

The activities include completing the project governance of the project stages, consultations with SEUPB and DRCD officials and advisors, meeting developers and consultants. Ensuring compliance with the procurement processes and procedures, seek department approval and recoupment of funding, monitoring and evaluations and completion of contracts etc.

Outputs:

The project will result in the creation of one shared community space building, in the ownership of Monaghan County Council. The project will engage with a total of over 23,000 participants. The building will receive approximately 150,000 visitors per annum.

Outcomes:

Improved social fabric of the region (Social regeneration), active use/engagement by the target groups, a strong regional identity as a Peace and Reconciliation campus and a building that greatly enhances the “Built environment” of Monaghan Town. The building will provide an integrated facility that delivers youth, community, library and museum services all under one roof.

It will also deliver the objectives of the Peace IV programme.

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

The following section tracks the **Monaghan Peace Campus** from inception to conclusion in terms of major project/programme milestones

9-6-2016	Project Brief Approved
29-9-2016	Appointment of Design Team
31-3-2017	Applied for SEUPB Funding under PEACE iv
14-12-2018	SEUPB Letter of offer
4-4-2019	Contract Notice Published on etenders and OJEU (RFT:148952)
10-5-2019	Part 8 Planning Granted
02-02-2020	Tender Processes and Assessment Report
17-2-2020	CE Order – Issue of Letter of intent to award contract
27-4-2020	DRCD Stage 4 Approval under Library Capital Programme
27-7-2020	Construction Commenced; Contractor Felix O’Hare
27-4-2022	Substantial Completion (this will be delayed due to Covid-19)
27-4-2023	Ex-post evaluation (This will be delayed due to Covid 19 also)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Monaghan Peace Campus.

Project/Programme Key Documents	
Title	Details
Project Appraisal & Business Case	Analysis of site options, PID document, Peace Campus Project Brief, Site Development Brief
Business Case & Funding	Capital Programme Reports for; 2016-2018, 2017-2019, 2018-2020 & 2021-2023, Project Brief, Application and Business Case, Call2 Shared Space Application information, MPC Economic Appraisal, DRCD Approval Letter (Stage 4), SEUPB Letter of Offer
Project Brief	Detailed Project Brief for the design of Building
Procurement	Procurement Documents for the Design Team, the main Contractor etc.
Planning Permission – Park 8	Part 8 planning permission grant for Project (178003)
C.E. Orders	Chief Executive Orders for authorisations and acceptance of tenders etc.
Project Governance	Key documents for the Governance and Management of the Project including; Organisational and Communication Structure, Gantt chart, risk register, Project Tracker, Stage Reports, latest contractor Progress report, ER minutes of meeting and Stakeholder newsletter. Project Stage Reports
PID	Project Initiation Document for Monaghan Peace Campus
Minutes / reports	Minutes of meetings with various groups such as the steering committee, contractor etc. Other various reports/updates etc to MT and Council.

Public Spending Code | [Quality Assurance Process](#)

Income and Expenditure reports /monitoring / recoupments	Details of budget v Actual expenditure & Income
Change Order, Insurance, Tax Clearance and other important documents	Documents such as change orders requests approvals, CE order etc. Insurances documents, Tax clearances etc.
Post Project Review	Project Overview on lessons learnt etc.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Monaghan Peace Campus**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Justification of Need	To ensure there was a need identified and that the cost was considered.	Yes
Chief Executive / Director Orders	To provide authorisation, approvals and ensure compliance with procurement and legalisation	Yes
Feasibility Study	To allow considerations be given to the possible options for the Peace Campus together with preliminary budget estimates.	Yes
Funding	To ensure funding was provided for and allocated to the project.	Yes
Planning permission	To confirm planning was granted and any conditions were complied with.	Yes
Documents required for all procurement processes	To encourage VFM and to ensure proper procurement policies and procedures were followed.	Yes
Minutes of meetings / reports/ programme of works	To indicate the monitoring of works and finances. To ensure the relevant senior staff were updated frequently.	Yes
Contracts	To ensure work is carried out responsibly and in accordance with relevant regulations.	Yes
All payments and associated relevant documents and approvals	To ensure spending was clearly accounted for and approved.	Yes
Post Project review	To reveal lessons learnt for use in future projects. This should include useful information such as, what went well and what did not and the overall cost of project plus how it was funded	No – Still at construction stage.

Data Availability and Proposed Next Steps

The data samples checked showed the data is available, i.e. as far as is possible at this early stage of the project. Staff are aware of the numerous conditions with the funding not just with SEUPB but also from the Library element and they should continue to monitor all elements of compliance as the project progresses.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Monaghan Peace Campus (MPC) 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 review was carried out during Level 5 restrictions and therefore the review was carried out remotely. Discussions were held with staff and access was provided to the filing systems online. Sample key documents were viewed and based on the information provided by staff and having viewed a sample of key documents there is evidence available to indicate that there is general compliance with the Public Spending Code.

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

Yes, so far at this stage of the project it is, and staff are aware to keep the data available as it progresses.

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

1. That a regular detailed financial report be provided to MT. This should include the Actual Expenditure v Budget on the project (not just the contractor) and also detail the funding available and approved for the project. These areas should be kept monitored for under/over expenditure and income.
2. That insurances are checked on an ongoing basis throughout the duration of the contract and verified that all are in order.
3. That Chief Executive Orders be signed for each change orders or as agreed with the Chief Executive.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Monaghan Peace Campus (MPC)

Summary of In-Depth Check

The following section presents a summary of the findings of this review on the construction of Monaghan Peace Campus. The value of this project on the Councils Public Spending Code inventory list is €17.7 million and this project represents 4.83% of the total *Capital* figure on the inventory, i.e. the projected lifetime expenditure. It is included in the inventory under the heading "*capital expenditure being incurred*".

The building known as the Monaghan Peace Campus involves the construction of a new 4 storey mixed use Community Building incorporating Cultural Heritage Centre (Museum), Library, Youth Facility and Community Hub, external Community Space and Underground parking. This project is supported by the European Union's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB). Funding is provided by SEUPB, Monaghan County Council and a Library grant from the DRCD. Details of this is on file. The main contractor was awarded the contract in July 2020. However, it is still at an early stage in construction due to the fact there are Government restrictions in place due to the Covid 19 Pandemic.

An appraisal process was followed, Budgets are in place. Planning permission was granted for the development, Procurement processes took place. Many other Key documents were available and a sample of these were viewed by IA. Reporting and monitoring is ongoing. There have been various monitoring groups set up and minutes of meetings are available on file.

There are 3 recommendations listed above and if implemented this will improve further compliance with the PSC.

The sample documents viewed as part of this report indicated to Internal Audit that there is general compliance with the Public Spending Code.

C.3 Quality Assurance – In depth check

Comhairle Contae Mhuineacháin



Internal Audit Report on Operation of Fire Services in 2020 for the Public Spending Code review.

Report Issued by Internal Audit Unit.

May 2021

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	Operation of Fire Services in 2020 Revenue Expenditure Code E11
Detail	Operation of the Fire Services
Responsible Body	Monaghan Fire & Civil Protection, Monaghan County Council
Current Status	Expenditure Being Incurred
Start Date	Fire Services Annual Revenue Programme
End Date	Annual Programme
Overall Cost	€2,771,787 - E11, Actual cost 2020

Abbreviations

AFS	Annual Financial Statement
CFO	Chief Fire Officer
DHPLG	Dept. of Housing, Planning and Local Government
ECAS	Emergency Call Answering System
ERCC	Eastern Regional Communications Centre
HSMS	Health and Safety Management System
IA	Internal Audit
KPI	Key Performance Indicator
MCC	Monaghan County Council
MFCP	Monaghan Fire and Civil Protection
NDFEM	National Directorate for Fire and Emergency Management
OH&S	Occupational Health and Safety System
PPE	Personnel Protective Equipment
RSFO	Rostered Senior Fire Officers
SACFO	Senior Assistant Chief Fire Officer
SFO	Senior Fire Officer
VFM	Value for Money

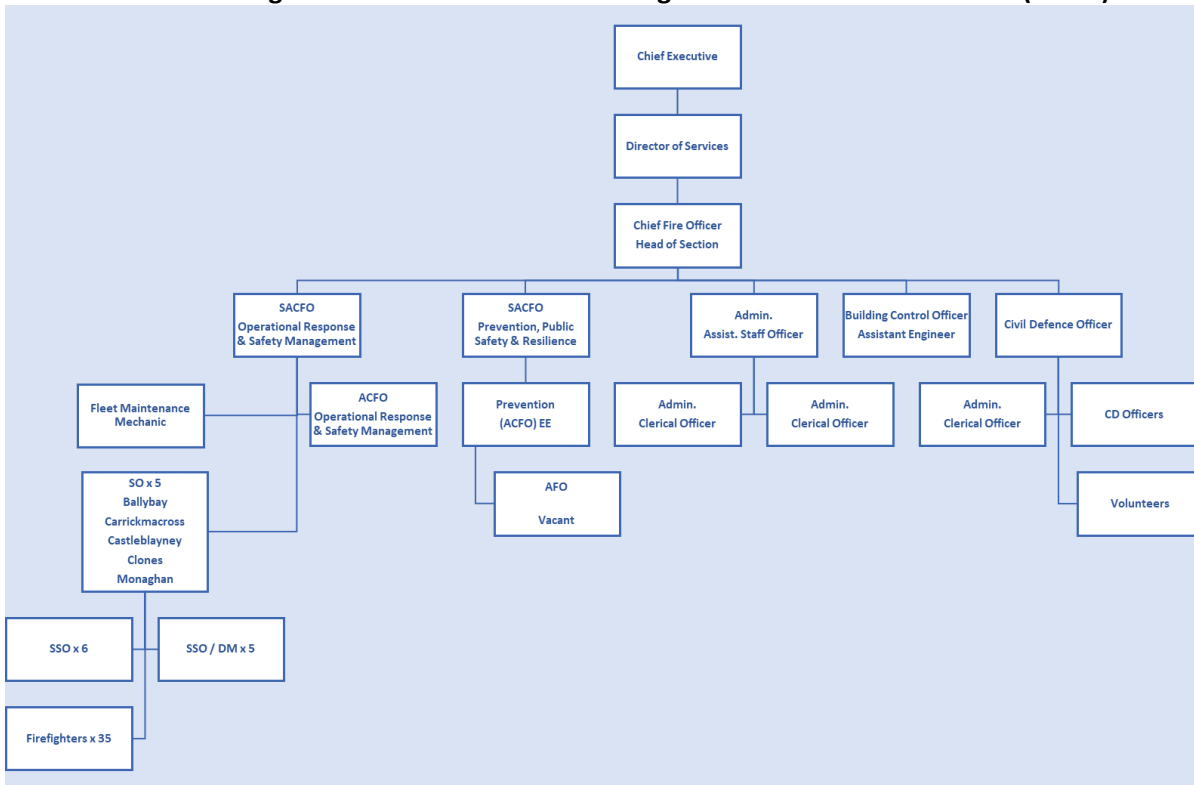
Project Description - Introduction

Monaghan Fire & Civil Protection is a service provided by Monaghan County Council. It is the Fire Authority responsible for the functional area of county Monaghan. It is a retained fire service and is responsible for the delivery of fire services to the entire county 24 hours a day, 365 days a year.

It is governed by many Acts, Regulations and Procedures including the Fire Services Acts 1981 and 2003 and the Building Control Act 1990 and covers a broad range of functions ranging from Fire & Rescue Service to Fire Prevention and Building Control.

A National Policy for the provision of Fire Services in Ireland is supported by the National Directorate for Fire and Emergency Management (NDFEM). NDFEM published "Keeping Communities Safe – A framework for Fire safety in Ireland" a policy document which provides direction for the fire service aimed at delivering consistent, effective and VFM fire services in Ireland while continuing to reduce the risk from fires in our communities and prioritising the safety of the Fire personnel in their work.

Organisational Structure for Monaghan Fire and Civil Protection (MFCP)



The Chief Fire Officer has confirmed the following details. The Operational Fire Service in Co. Monaghan consists of 51 fire-fighters in accordance with National policy (Keeping Communities Safe) and to align with the Area Risk Categorization (as outlined in the report below) for each station area in Monaghan. The crewing arrangement ensures a minimum number of trained personnel are available to respond to calls of an emergency nature, 24 hours a day, 365 days of the year. This takes into account annual leave entitlement and/or other forms of leave into consideration as well as the level of activity for each brigade and Health & Safety requirements. Each brigade is under the command of a Station Officer, who in turn report to the Senior Assistant Chief Fire Officer (Operations). In addition, a Senior Fire Officer is Rostered on call each week to assist in the handling of more serious emergency incidents. This rostering arrangement is also operated on a 24/7 basis. The fire service has a hierarchical organizational structure. The organizational chart above sets out the chain of command within this section.

Salaries & Fire-fighter Wages Calculation

The salaries calculation includes technical and administration staff. All fire-fighters are paid an annual retainer. Salaries are paid in accordance with relevant department circulars. The retainer is calculated based on the length of service and rank at which the fire-fighter is holding. Fire-fighters are required to attend station drills on a bi-weekly basis as part of their training program.

Fire Service Roadmap

Monaghan Fire and Civil Protection has set out a strategic operational plan, “Fire & Emergency Operational Plan 2018 – 2022” as outlined in Section 26 of the Fire Services Act 1981. This sets out targets for MFCP for a 5 year period.

The plan identifies the organisational and management structure for the fire services in County Monaghan. It

provides details of the stations, the appliances and equipment at each station and provides details of the training, communications, and H&S policies used by the Fire Services. Furthermore, it specifies the operational role, procedures and standards employed by the MFCP. The plan also considers the area of Major Emergency Management incorporating Civil Defence, Fire Prevention and Building Control.

Operational Service Delivery

Monaghan Fire and Civil Protection is not only responsible for the extinguishment of fires within the county, but it also responds to road traffic collisions, Hazard material incidents, and Special Services such as flooding and oil spillages. There are five Fire Stations located in the following areas: Ballybay, Carrickmacross, Castleblayney, Clones and Monaghan. Monaghan Fire & Civil Protection generally operates within the functional area that is the administrative County of Monaghan, however, on occasions emergency calls for assistance may be requested by neighbouring local authorities. Since 2019 Memorandum of Understandings have been agreed between NIFRS and Monaghan County Council to co respond for certain types of incidents along the border and within Northern Ireland.

Crews are provided by Retained Fire-fighters reporting to a Retained Station Officer in each Station. The Station Officers in turn report to the Senior Assistant Chief Fire Officer (Operations). Fire-fighters carry a pager and are expected to report to the Fire Station and go mobile to the incident within 5 minutes. In addition, a Senior Fire Officer out of 4 Rostered Senior Fire Officers (RSFO) is Rostered on call each week to assist in the handling of more serious emergency incidents. The type of incidents attended by Monaghan Fire & Civil Protection is varied. Call types are categorised depending on risks associated with them. This is categorised by a three-level hierarchy, primary, secondary and tertiary - which is used as a basis for service planning and activity management.

Area Risk Categorisations

The following process has been implemented by Monaghan Fire & Civil Protection to determine the risk in each area and accordingly the standards of fire cover that are to be applied in Co. Monaghan.

Each station ground in the county has been analysed in accordance with DHLGH Guidance to determine the Area Risk Categorisation for that area, and an overall Risk Categorisation has been determined for each Station Ground.

- The required speed (time to arrive at an incident) and weight of attack (type and number of appliances) for each area has been identified
- Sufficient staffing arrangements are in place to deliver the required weight and speed of attack for the particular Risk Categorisation.

The following Table 1 summarises the overall Risk Grading Categorisation of each Station Ground (2019)

Station Area	Risk Grading Categorisation
Monaghan HQ	C2(Medium)
Carrickmacross	D1 (Low)
Castleblayney	D1 (Low)
Ballybay	D1 (Low)
Clones	D1 (Low)

Communications

Fire Service communication involves a broad spectrum of activity however it can be divided into two clearly defined aspects namely the communication through networks, engagement, collaboration, etc to secure resilience, understanding and delivery of the public safety message, and that of the technical hardware requirements for a modern communication system.

Section 10(2)(c) of the Fire Services Act, 1981, requires the Fire Authority to make adequate provision for the reception of and response to calls for the assistance of the Fire Brigade. To fulfil this function Monaghan Fire & Civil Protection currently has an agreement with Dublin County Council, under Section 85 of the Local Government Act, 2001 for the provision of a mobilisation facility for fire services in County Monaghan. This facility is known as the Eastern Regional Communications Centre (ERCC) .

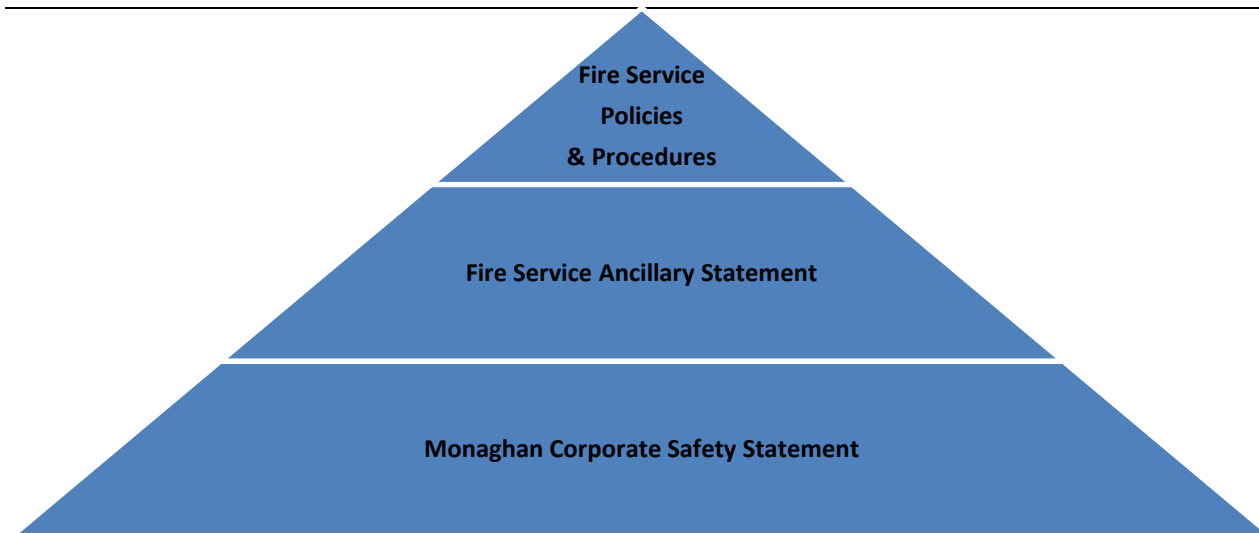
All requests for the attendance of the Fire Brigade are directed via the 999/112 Emergency Call Answering System (ECAS) to the Eastern Regional Communications Centre ('Control'). 'Control' uses a computerised system (involving an address database, a log of all available appliances and a pre-determined attendance for each address) to determine the appropriate response and agreed weight of initial response. Monaghan County Council retains control of the activities of its own Fire Service at all incidents within the boundaries of County Monaghan.

Health & Safety

The Safety, Health and Welfare at Work Act, 2005 is the principle legislation governing safety at work in Ireland. It sets out the main provisions for securing and improving the safety, health and welfare of people at work.

Monaghan Fire & Civil Protection Safety System primary objective is to achieve and sustain a safe and healthy work environment for all its employees and to meet its health and safety duties towards contractors, visitors and members of the public who may be affected by its operations.

Monaghan County Council maintains a Health and Safety Management System (HSMS). The Monaghan County Council Corporate Safety Statement forms the foundation of the HSMS for Monaghan Fire & Civil Protection (MFCP). The HSMS for MFCP consists of the Corporate Safety Statement, MFCP Ancillary Safety Statement, Health and Safety Unit documents and Section Health and Safety Manuals such as policies and procedures reflecting its operational and business activities that are unique to the fire service. In 2020, Monaghan Fire & Civil Protection achieved ISO45001 accreditation for its occupational Health and Safety System.



MFCP OH&S Management System

Training

Monaghan Fire & Civil Protection aims to ensure that all personnel under its control are competent based on appropriate education, training or experience to perform tasks that can impact on Occupational Health & Safety (OH&S). Monaghan Fire & Civil Protection identifies training needs associated with its operational risks and its OH&S management system and provides training or education to meet these needs. For each rank in the Fire

Service the required competencies to perform the core operational tasks have been identified FCHSM01 – 03 Training Policy. The training policy sets out details on how training is delivered and course durations. Training is provided to

- Technical Staff (Senior Fire Officers & Engineers)
- Non-operational Support staff (Administration & Mechanic)
- Operational fire-fighters (includes Junior Officers)

Training Needs Analysis

Training carried out by Monaghan Fire and Civil Protection is a continuous process used to develop and improve the skills and competency base of fire service personnel. Some of the benefits of training within the fire service are;

- Strengthening of core skills
- Development of new skills
- Improvement in Health and Safety awareness

Brigade running costs - Fleet & Maintenance of fleet

Maintaining our Fleet is key priority for Monaghan Fire & Civil Protection in promoting a safer work environment for all our employees. MFCP have a policy document in place FCHSM01 – 02 Fleet Maintenance Policy, which outlines the measures that are required to ensure that the fleet is both safe and efficient to use.

Brigade running costs – PPE & Equipment

Due to the large variety of incident types attended by Monaghan Fire & Civil Protection it is necessary to carry a large range of equipment & PPE. Much of the equipment & PPE is used on a regular basis; however, some of the equipment is only occasionally used for specific fires or rescues.

Equipment

Monaghan Fire & Civil Protection Service has core equipment on each Class B Fire Appliance to deal with normal incidents. Equipment for dealing with Specialist Heavy Rescue and Hazardous Material incidents is carried on the Emergency Tenders in Monaghan and Carrickmacross.

Monaghan Fire & Civil Protection continue to monitor best practices, new technologies and equipment that are available, and to procure and introduce new equipment as appropriate subject to funding availability. The continuous replacement of equipment as it reaches its 'end of life' will be funded from revenue resources within Monaghan County Council, while certain major items of equipment may be funded by the NDFEM.

Personnel Protection Equipment (PPE)

Section 8 of the Safety, Health and Welfare at Work Act, 2005 places a duty on employers to supply PPE where risks cannot be eliminated or adequately controlled.

Providing Personnel Protective Equipment to fire-fighters is an essential part of firefighting and it plays an important role in the development of fire-fighters within Monaghan Fire and Civil Protection. The fire service is obliged under Fire Services and Safety, Health and Welfare legislation to ensure that personnel are adequately supplied with the necessary training and Personnel Protective Equipment to carry out their duties in a safe manner. These statutory obligations apply to all personnel, including operational and administrative staff within the workplace.

COVID19 response

2020 was the beginning of the COVID19 global pandemic. MFCP developed a response plan to ensure its operational activities were maintained during the pandemic. This plan focused on the PPE and resources required to ensure business continuity. MFCP invested a large amount of resources in procuring PPE and developing protocols to ensure the safety of fire personnel was maintained at all times.

Performance Indicators

Monaghan Fire and Civil Protection respond to fire and non-fire incidents throughout the functional area of Co. Monaghan. Attendance response times and attendance at the scene is a key performance indicator for the service that it provides. Monaghan Fire & Civil Protection responded to a total of 329 turnouts in 2020. MFCP reports on Key Performance Indicators on an annual basis.

The Table below shows Expenditure v Budget for E11 as per AFS 2020.

Table No. 2

Job Code	Name	Budget for 2020 before transfer	Actual spend 2020
5410001	Fire Service Officers and General	€ 1,930,000.00	€ 770,705.00
5410002	General Maintenance - Fire Station	€ 167,985.00	€ 178,894.00
5410003	Radio Equipment	€ 81,005.00	€ 86,295.00
5410004	Brigade Running Costs	€ 152,917.00	€ 157,488.00
5410007	Retained Fire Service	€ -	€ 1,211,621.00
5410018	Fire Service Gratuities	€ 50,000.00	€ 50,000.00
5410019	Fire Service Health and Safety	€ 10,000.00	€ 3,678.00
	Sub total E1101	€ 2,391,907.00	€ 2,458,681.00
ZE11ZZZZ	Support Services	€ 325,048.00	€ 313,106.00
	Sub total E1199	€ 325,048.00	€ 313,906.00
	TOTAL E11	€ 2,716,955.00	€ 2,771,787.00

The table above indicates over expenditure. Some of the cost can be attributed to the running costs of the new digital (Tetra) radios (which were approved nationally by the National Directorate for Fire and Emergency Management). However it should also be noted that the number and nature of the fire emergencies attended within the year also attributed to the extra expenditure.

Income 2020

Budget = €86,374 -v- Actual Income = €174,352.

The income was higher than the forecasted budget for two main reasons:

- Increased income due to the nature of emergencies attended (incl. large fires)
- Higher recoupment of costs than forecasted at budget preparation stage.

Section B - Step 1: Logic Model Mapping


As part of this In-Depth Check, the Fire Department have completed a Programme Logic Model (PLM) for the operations of Monaghan Fire Service – (E11 - 2020). A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Provide and develop an inclusive, effective & efficient, protection and response fire & rescue service.	Revenue funding provided by MCC budgets.	Responding to operational call outs.	No of call outs attended.	Effective & responsive Fire Service.
Continue to reduce the number of fire incidents and road traffic collision through active participation with community groups and relevant stakeholders.	Fire service charges.	Provide training to all operational fire personnel.	Training hours carried out MFCP annually.	Maintain IOS 450001 accreditation and develop fire-fighters awareness programme on Health & Wellness.
Develop response to Major Emergencies by continuing to monitor operational standard and continue to work in accordance with the operational guidance documents issued by the NDFEM.	Staff.	Community fire Safety.	A record of H & S accidents and near misses.	Enhanced public safety, awareness and resilience.
Attend all incident types core and discretionary as listed as a Pre-Determined Attendance.	Gartan FSI - Invoicing and payroll systems.	Maintain IOS 450001 accreditation and develop fire-fighters awareness programme on Health & Wellness.	Maintaining Commercial Vehicle Roadworthiness test - Rating of greater than 70%.	To protect and secure Life safety.
Commit to the prevention of injury and ill health and continual improvement in its OH&S Management through the continuous accreditation of ISO45001	Diamond Fire - Data Mgt System.	Implement MCC Road Safety Action Plan.	No. of Fire Safety inspection.	
Aim to ensure that current staffing		Prepare for Major Emergency Management inter-agency operations through participation in appropriate training and exercises.	No. of Fire Safety Certificates.	
		Attendance at Staff meetings, regional and national meetings.	Income received.	
		Process payroll for fire fighters.	Payments and payroll paid on time.	
		Process payments for suppliers.		

<p>levels are maintained. Develop and monitor our training policy in line with operational risks and ensure that all our training is in accordance with NDFEM recommendations.</p> <p>Maintain modern fleet, fit for purpose and achieve a roadworthiness risk rating (*CVRT) of 80% percentile and above.</p> <p>Maintain all equipment in accordance with statutory requirements & manufacturers recommendations, which outline the frequency and type of inspection for relevant equipment.</p>		<p>Issue invoices where necessary for fire charges.</p> <p>Monitor budgets.</p> <p>Carry out Annual fire inspection plan of high-risk premises.</p>		
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Section B – Step 2: Summary Timeline of Project/Programme

The following section tracks the Operations of MFCP in general in terms of major project/programme milestones.



Timeline – 2020	Task
Quarterly	Fire fighters Payroll
Weekly	Supplier payments
Weekly	Section meetings
Annual	Fire Statistics returns Fatality returns
24/7	Emergency services
Sept	Annual Budget
Monthly B-annually	Reports to Council meetings Reports prepared for JPC meetings
Annual stat reports	Corp plan, ASDP, Annual Report
Weekly	Covid reporting - Staff
Ongoing each year - Note that delivery was restricted due to Covid 19 in 2020)	Development and implementation of training programme and fleet maintenance programme. Tasks reflect the general activities throughout the year.
	Various plans/reviews/training, takes place throughout the year as listed.
Jan-Dec	Implementation of Fire Service Act 1981-2003 (Section 26) Operational plan 2018-2022 Development of OHSMS 2020 Development of Training Program 2020 Development of Fleet and Maintenance program 2020 Implementation of new Structural PPE
Feb	ISO 45001 Accreditation Operational training - Breathing apparatus (Initial)
March	Operational training – CFBT (Refresher) Preparedness of COVID19 response and develop of protocols and procedures
May	Development of COVID19 station drill program
June	Review operational response for COVID19
July	Review operational response for COVID19
August	Activation of New Fire Station in Castleblayney

	NDFEM Capacity review
September	Operational training – Working at heights training Operational training – Confined space training
October	Operational training - Breathing apparatus (Refresher) Operational training – CFR & EFR training
November	Operational training – Initial Fire Fighter training Operational training – ESDS training
December	Operational training - Breathing apparatus (Refresher)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the operation of Monaghan Fire Services.

Project/Programme Key Documents	
Title	Details
FIRE & EMERGENCY OPERATIONS PLAN 2018 – 2022	This plan sets out current arrangements within the Monaghan Fire Authority to be known as Monaghan Fire & Civil Protection (MFCP) Service, and it also sets out targets for MFCP for the next 5 years.
MCC Annual Service Delivery Plan.	The Annual Service Delivery Plan translates the objectives of the Corporate Plan into detailed supporting strategies for service delivery and at the same time takes account of the budgets.
ISO 45001 Accreditation	FCHSM01 – 00 MFCP H and S Policy: - Health and safety policy and commitment by MFCP to ensuring a safe workplace.
FCHSM01 – 01 Driving Policy	This plan sets out current arrangements within the Monaghan Fire Authority to be known as Monaghan Fire & Civil Protection (MFCP) Service, and it also sets out targets for MFCP for the next 5 years.
FCHSM01 – 02 Fleet Maintenance Policy	Policy on maintenance and frequency of maintenance of fleet.
FCHSM01 – 03 Training Policy	Policy on type and frequency of fire service training.
FCHSM01 – 05 Fire-fighter recruitment process	Policy on recruitment selection process for operational fire service personnel.
FCHSM01 – 06 Customer charter	Policy on Customer engagement for use of CFBT centre.
FCHSM01 – 07 MFCP Covid Response Plan	MFCP response to COVID19.
FCHSM01 – 08 Personnel Protective Equipment Policy	This plan sets out current arrangements within the Monaghan Fire Authority to be known as Monaghan Fire & Civil Protection (MFCP) Service, and it also sets out targets for MFCP for the next 5 years.
FCHSM01 – 09 Facilities Management Policy	This plan sets out current arrangements within the Monaghan Fire Authority to be known as Monaghan Fire & Civil Protection (MFCP) Service, and it also sets out targets for MFCP for the next 5 years.

Control measures for COVID-19 – Fire Service response	NDFEM guidance on fire service response to COVID19.
COVID-19 (Coronavirus) Workplace Protection and Improvement Guide	National guidance on response to COVID19 within the workplace.
Minutes of meetings And reports to Mgt and Council	Provides information to Senior staff within the Fire department and the reports would provide detail in relation to the delivery of the fire service
Adopted Budget	The Revenue budget which is approved by the Council sets out clearly the funds available to manage the income and expenditure activities of the Fire Service for the year.
Performance Indicators	The PI's measure performance against targets and compares those with other LA's.
Payroll	Provides information in relation to Firefighters timesheets sign off and actual payroll process.
Income and Expenditure records (relevant backup documentation including procurement)	Reconciliations on income. Details of expenditure, including procurement, sign off etc.
Reporting	Reports to Council and others.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the Revenue element of Monaghan Fire and Civil Protection. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Operational Plan for MFCP and the ASDP	To determine the key objectives, and outcomes	In Fire Dept
Budget and Accounts	To determine if the budget was approved and managed	In Agresso
Performance Indicators	To assess the performance achieved.	In Fire Dept
Fire Service Policy procedures and other relevant key documents	To review implementation and compliance	In Fire Dept
Expenditure and income Together with the associated documentation	To determine best practice and VFM was adhered to.	In Fire Dept
Risk Register	To ensure risks were assessed and mitigating actions are considered	In Fire Dept
Invoices / waivers/ write offs etc.	To ensure relevant documentation is in place to backup decisions	In Fire Dept
Payroll and other payment documentation	To ensure compliance with Department Circulars / guidelines / policies and procedures (Also MCC P & P)	In Fire Dept and My Pay

Data Availability and Proposed Next Steps

The review found that the sample information and documentation relating to the operation of MFCP was available for inspection. Fire services staff are aware of the need to keep relevant documentation for audit and also the need to comply with the Public Spending Code.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Monaghan Fire and Civil Protection 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 review was carried out during government restrictions as a result of the Covid 19 pandemic. As a result of this the review was carried out remotely. Having discussed items with the Staff and viewed some key documents, there is evidence to indicate that there is general compliance with the PSC for this revenue element of the Fire Department. E11.

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 sample of key documents requested/viewed was available during this review.

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

1. Fire and Finance sections should discuss the job codes within E11 with a view to ensuring the budget is allocated to the relevant job code. (For detail view Table 2 in this report)

Section: In-Depth Check Summary

The following section presents a summary of the findings of this review on Monaghan Fire and Civil Protection (MFCP). The value of this department expenditure on the Councils Public Spending Code inventory list is €2,771,787 and this represents 3.39% of the total Current expenditure on the inventory, i.e. Revenue. MFCP budget allocation for the year was €2,716,955.00. While this indicates an overspend it can be explained as extra costs during Covid 19 and the running costs associated with the new digital (Tetra) radios (which were approved nationally by the National Directorate for Fire and Emergency Management). These contribute to over expenditure, however, it should be noted that the number and nature of the fire emergencies attended within the year also contributed to the extra costs.

Overall approximately 67% of this revenue expenditure is payroll, T&S and a contribution toward gratuity. 11% is linked to Support Services and 22% of the spend is other expenditure, such as Training, office expenses, maintenance services, computer systems, contributions to Dublin CC etc. The majority of the funding for this expenditure is raised by MCC in their annual budget. A small proportion is raised via fire charges income.

The audit was carried out during Covid restrictions. Visits to the Fire Department office was restricted and so the review took place remotely. The objectives and activities including the targets and outcomes of MFCP are defined in their Annual Service Delivery Plan for the year which aligns with the operational plan. Risk management procedures are in place together with PI's and various other Key documents. The operations of the Fire service authority are governed by legislation and national policy but also the service is delivered in accordance with MFCP operational plan, policies and procedures. Following completion of this review, IA is of the opinion, that there is general compliance with the public spending code. This is based on discussions with Senior Staff, and the examination of a sample of the key documents which is listed in the report above and taking account of the fact that the Fire Department confirmed that all IA agreed recommendations from a previous audit are being implemented.