

Public Spending Code



Quality Assurance Report for 2021

May 2022

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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:



**John Murray
Deputy Chief Executive
Monaghan County Council**

Date: 26.05.2022

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
3		Capital Projects greater than €0.5m

Project/Programme Stage		Category/Band
	Expenditure that has recently ended	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	41	41
Expenditure Being Incurred	32	30	62
Expenditure recently ended	0	7	7
Totals	32	78	110

Table 2.2 – Project Inventory- No of Project

	Current Expenditure (€)	Capital Expenditure (€)
Expenditure Being considered		€183,339,985
Expenditure Being Incurred	€74,346,699	€52,800,575/ €185,042,874*
Expenditure recently ended		€6,096,851

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 €132m. The cumulative costs incurred on these 28 projects up to the end of 2021 was €39.1m.

The data indicates that in 2021, 7no. projects were completed or discontinued. The final out turn expenditure on these projects was €6.1m. In 2021, expenditure of €2.8m (all grant funded) 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. This project is still ongoing in 2021. The competition related to the construction of the Monaghan Peace Campus. Details of this competition are published at the following link:

<https://monaghan.ie/wp-content/uploads/2022/05/Procurements-in-Excess-of-E10m-1.pdf>

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 good 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 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 2021 the Internal Auditor selected the following projects:-

- a) New Civic Offices (Capital)
- b) Operation of the Library service – F02 (Revenue)

4.2 Findings

4.2.1 New Civic Offices

The following section presents a summary of the findings of this In-Depth Check on the Civic Office Accommodation.

The value of this Capital Project on the inventory is €28,000,000 which represents 7.48% of the overall Capital total. It is listed in the inventory as “being incurred”.

The project involves the Design, Construction and Supervision of a proposed new building and associated works to accommodate Monaghan County Council staff in a new headquarter building

on Lands at Rooskey Monaghan town. The building is expected to be approximately 6000m² (subject to Design Proposals) and associated Parking and siteworks.

While it is at the early stages of this project, i.e. at the stage of Procuring the Design Team and only minimal spend to date, Internal Audit can confirm as a result of this review, that there is substantial compliance with the PSC. It was evident from the sampling and from discussions with Senior Staff dealing with this project, that they were aware of the requirements of the Code.

4.2.2 Operation of the Library service – F02

The following section presents a summary of the findings of this In-Depth Check on the operation of the Public Library Services. (Service Level F02).

The value of this revenue service in 2021 as per the AFS was €2,643,326 which represents 3.55% of the overall Revenue Inventory total. It is listed in the inventory as “current expenditure”. The Library consists of the Headquarters offices, 5 branch libraries and 1 mobile library van.

The aim of Monaghan County Library is to support the development of the people and communities of the County, Socially, culturally and economically through access to resources, facilities, events and activities. Approximately 75% of the above spend relates to fixed costs e.g. Staff costs, and Central Management Charges while 25% relates to variable costs which includes the purchase of books and material costs etc. The procurement of new books is undertaken utilising established national frameworks.

The majority of the funding is raised via Monaghan County Councils Revenue Budget with some small grant aid received for specific projects/events on occasions. The library like many departments was impacted by Covid-19 and the Government restrictions in place. While the library had to close its doors, the Staff continued to provide the service to the public in other ways, such as a home delivery service (and other ways mentioned in the “PLM Activities” in this report). Taking all this into account, and having examined documents and the finances on Agresso, together with discussions with the County Librarian, Internal Audit is of the opinion that the Library service operated in accordance with the provisions of the Public Spending 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 2021 financial year. Details are included within Appendix A.

- Monaghan County Council conducted one procurement with a value in excess of €10m in 2020 for the 'Peace Campus' which is still under construction. Details are available on the Monaghan County Council Website at the following link:
<https://monaghan.ie/wp-content/uploads/2022/05/Procurements-in-Excess-of-E10m-1.pdf>
- 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 indepth 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 2021 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							
30 New Houses Coill Darach, Castleblayney		€ -	€ -	€ -	2023 Completion	€ 7,881,890	0115809C
30 Turnkey Units, Knockcarrick, Annyalla		€ -	€ -	€ -	2024 Completion	€ 7,444,086	0115811C- 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 CAS		€ -	€ -	€ -	2022 Completion	€ 670,000	Not Commenced yet
12 Apartments Drummond Radhairc, Carrickmacross CALF		€ -	€ -	€ -	2021 Completion	€ 500,000	Not Commenced yet
30 houses Coill an Ri (Part 2)		€ -	€ -	€ -	2024 Completion	€ 6,565,546	Not Commenced yet
41 houses - Macartan View Latlorcan (Aghnasedagh) Monaghan CALF Tuath		€ -	€ -	€ -	2024 Completion	€ 8,857,933	Not commenced yet
14 houses- Emy, Emyvale, Co Monaghan CALF Tuath		€ -	€ -	€ -	2023 Completion	€ 3,185,904	On Site
17 houses Drumbear, Monaghan CALF Co-operative Ireland (Turnkey)		€ -	€ -	€ -	2023 Completion	€ 4,319,772	On Site
8 houses Phase 1 -Kilnacloy, Monaghan Town, Co. Monaghan CALF- Tuath		€ -	€ -	€ -	2022 Completion	€ 1,750,000	On Site -budget for 2 phases
8 houses Phase 2 -Kilnacloy, Monaghan Town, Co. Monaghan CALF- Tuath		€ -	€ -	€ -	2022 Completion	€ 1,750,000	On Site
10 houses -Part 2, Radhairc An Bhri, Bree, Castleblayney CALF- Tuath		€ -	€ -	€ -	2023 Completion	€ 2,474,000	On Site
12 Units - Lakeview Apartments, Drummond Radhairc, Carrickmacross, Co Monaghan NEHA (CALF)				€ -	April 2022 Completion	€ 2,470,000	01180201
Roads							
National Roads							
N12 Silverstream to Co Armagh Border	Road Realignment Scheme			€ -	2027 Completion	€ 14,000,000	
N54/N2 Monaghan Town Northern bypass route	Northern By Pass Road			€ -	2027 Completion	€ 19,000,000	
N53 Dundalk Road to N2 Tullyvin Roundabout	New link Road			€ -	2027 Completion	€ 5,800,000	
N54 Annaghervy to Mullabrack Realignment	Road Realignment Scheme			€ -	2027 Completion	€ 10,800,000	
N2 Castleblayney bypass Lislanley to Tullyvin	Pavement Scheme			€ -	2022 Completion	€ 2,100,000	No jobcode set up yet
N53 Ballynacarry Bridge	Bridge crossing scheme on the N53			€ 1,783	2024 Completion	€ 6,200,000	02124007
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	
Development Management							
Outdoor recreation scheme BCMD misc.					2023 Completion	€ 660,000	
Ivy Lane Carpark, Carrickmacross					2022 Completion	€ 842,025	
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	
Ballybay-Clones MD Town & Village Fund					2023 Completion	€ 1,080,000	
CTEK II, Riverside Road					2023 Completion	€ 3,878,829	
Monaghan MD Town & Village Fund					2023 Completion	€ 700,000	
Environmental Protection							
Ballybay Fire Station					2024 Completion	€ 2,190,000	Project included in Fire Service Capital Programme for commencement in 2024.
Monaghan CFBT Centre		€ -	€ -	€ -	2024 Completion	€ 900,000	Subject to NDFEM funding approval
Historical landfill Remediation works at old Scotch Corner Site					2026 Completion	€ 3,200,000	DECC grant secured in 2022 to progre
Historical landfill Remediation works at Killycard historical landfill site.					2026 Completion	€ 1,300,000	DECC grant secured in 2022 to progre
Historical landfill remediation works at Knockcronaghan historical Landfill site.					2026 Completion	€ 1,260,000	DECC grant secured in 2022 to progre
Miscellaneous Services							
Clones to Smithboro Greenway		€ -	€ -	€ -	2025 Completion	€ 7,200,000	Currently at Route Options stage. Construction works subject to funding.
Ballybay to Castleblayney Greenway		€ -	€ -	€ -	2026 Completion	€ 8,000,000	Feasibility Study Complete
Clones Renewal Phase II		€ -	€ -	€ -	2023 Completion	€ 2,600,000	
Ballybay Renewal		€ -	€ -	€ -	2023 Completion	€ 2,050,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing		€ -	€ -	€ -		€ -		
32 Houses Lui na Greine, Scotstown		€ -	€ -	€ 2,266,628	30/06/2022	€ 4,890,129	€ 6,985,341	0115701C
Clones Renewal An Bonnan Bui		€ -	€ -	€ 277,193	31/04/2022	€ 736,702	€ 1,260,269	0115704C
Clones Renewal 82 & 83 Fermanagh Street, Clones		€ -	€ -	€ 226,578	30/06/2022	€ 332,676	€ 723,409	0115705C
Clones Renewal 2a & 3 Analore Street		€ -	€ -	€ 150,151	30/06/2022	€ 288,451	€ 678,312	0115706C
Clones Renewal The Abbey Gatehouse building		€ -	€ -	€ 235,529	31/03/2022	€ 441,583	€ 986,865	0115707C
Clones Renewal 63 Fermanagh Street, Clones		€ -	€ -	€ -	30/04/2022	€ 51,813	€ 802,477	0115708C
Mullaghmatt RWS - Phase 4				€ 430,976	Completed (snagging completed, release of retention due)	€ 3,000,481	€ 3,190,000	M115018C
33 Units - Magheross, Carrickmacross, Co Monaghan Tuath (CALF)				€ 70,665	7 units completed - remaining units to be completed in 31/07/2023	€ 70,665	€ 5,982,700	01180201
An Clós, Ballybay (Formerly Ballybay Courtyard)				€ 62,180	30/06/2023	€ 331,638	€ 2,138,948	0115700C
41 Houses - Ard an Radhairc, Carrickmacross				€ 1,432,918	6 completed - remaining 35 to be completed 30/06/2022	€ 1,432,918	€ 9,816,385	0115713C
CALF 38 Units Bree, Castleblayney				€ 199,196	25 units completed - remaining units in 2 phases 31/03/2022 and 30/06/2022	€ 1,180,107	€ 1,377,340	0127008C
CAS Oaklee Liseggerton Clones 16 Units				€ 1,217,549	Completed Final Account to be submitted	€ 3,075,070	€ 3,322,561	0127009C
A01 Maintenance & Improvement of LA housing		€ 1,419,574						
A02 Housing Assessment, Allocation and Transfer		€ 770,381						
A06 Support to Housing Capital programme		€ 867,327						
A07 RAS and leasing programme		€ 2,790,325						
A08 Housing loans		€ 535,514						
A09 Housing grants		€ 2,289,522						
		€ -						
Roads								
National Roads								
NDP – N2 Clontibret to the NI Border – MN/19/18692	28km major upgrade of N2 route			€ 640,600	No allocation received to complete the Phase 3 design process in 2022. Project has been suspended.	€ 1,827,093	€ 5,000,000	The project is being delivered in line with TII Project Management Guidelines and there is a contract in place with consultants to bring it to Phase 4 (Statutory Approval) phase. The project entered Phase 3 of the TII planning and design process in February 2021. Funding is required to complete the Phase 3 design process. Approvals are also required to proceed to Phase 4 (Statutory Approvals). Jobcode 0221172C
N2 Ardee to South of Castleblayney Bypass	32km Major upgrade of N2 route			€ 1,742,559	Completion Phase 3 in 2023.	€ 3,370,881	€ 5,000,000	The project is being delivered in line with TII Project Management Guidelines and there is a contract in place with consultants to bring it to Phase 4 (Statutory Approval) phase. The project entered Phase 3 of the TII planning and design process in February 2021. Approvals will be required to proceed to Phase 4 (Statutory Approvals). Currently working toward year of opening in 2028, although this is subject to further funding and approvals. Jobcode 0221183C
MN 11 8079 NP Monaghan to Emyvale Imp Phase 3	3.3km Minor Scheme Road Realignment			€ 149,137	Completed 2020	€ 12,853,902	€ 13,353,902	0221160C
N54 Tullybryan Realignment	3.1km Minor Scheme road realignment			€ 106,539	Completed 2025	€ 142,390	€ 17,000,000	0222353C
MN/18/16935 N2 Blackwater Bridge	Bridge Replacement			€ 65,521	Completed 2022	€ 5,819,225	€ 6,069,476	0222419C
N2 Cyclepaths	Design and build of 4 cyclepaths on the N2			€ 25,140	Completion 2023	€ 25,140	€ 1,750,000	02111019/ 02111020/ 02111021/ 02111022
Public Lighting LED- Retrofit		€ -	€ 341,812	€ -	Completed 2022	€ 1,595,672	€ 1,650,000	0216001C
National Roads HD17 Safety improvement				€ 722,869	Completion 2022	€ 1,127,721	€ 1,780,000	0222347c, 0222348c, 0222349c, 0221014c, 0221029c, C
Non National Roads								
B01 NP Road Maintenance & Repair		€ 786,877						
B02 NS Road - Maintenance and Improvement		€ 1,430,485						
B03 Regional Road - Maintenance and Improvement		€ 7,892,549						
B04 Local Road - Maintenance and Improvement		€ 12,629,102						
B05 Public Lighting		€ 873,969						
B09 Car Parking		€ 552,332						
B11 Agency & Recoupable Services		€ 1,985,783						
Water Service								
C01 Water Supply		€ 1,564,807						
C02 Waste Water Treatment		€ 1,757,803						
C05 Admin of Group and Private Installations		€ 3,820,231						
C06 Agency & Recoupable Services		€ 783,356						

Development Management								
Roskey Lands	Provision of access roads and services infrastructure to service developments sites on Roskey Lands		€ 514,228	€ -	Subject to securing grant funding (URDF/NTA), project is scheduled for completion in 2024.	€ 514,228	€ 8,500,000	The development project for Roskey 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: Roskey Lands were purchased in 2019 and are identified as the preferred location for the proposed new civic offices (0888036C).
Castleblayney Market Square Regeneration - Phase I (Gate Lodge 2)	Redevelopment of Gate Lodge 2 to public library and associated public realm works.		€ 140,377	€ 336,810	2022	€ 783,216	€ 3,500,000	0432406C
Castleblayney Market Square Regeneration - Phase II (Market House)	Refurbishment of Market House and associated public realm works to Market Square.		€ 15,828	€ 45,760	Scheduled for completion in 2024.	€ 569,966	€ 8,000,000	0851403C - Subject to securing Category 1 RRDF Funding
Dublin Street & Backlands Regeneration	Provision of new infrastructure (roads/footpaths/utility services etc) and public realm facilities to open up access to developments sites to the South and North of Dublin Street.		€ 205,605	€ 207,175	Dublin Street Project is to be delivered in 2 phases. Subject to Category A URDF funding and Planning/CPO Approval, South Dublin Street is scheduled for completion in 2024 and North Dublin Street is scheduled for completion in 2025.	€ 880,279	€ 17,500,000	0438620C
Interreg VA Cann 5A Project			€ 330,389	€ 330,389	Completed September 2022	€ 648,577	€ 1,105,391	0458013C
Castleblayney Enterprise Centre			€ 266,073	€ 798,219	Q3 2022	€ 1,170,720	€ 3,484,181	0438812C
D02 Development Planning		€ 1,556,691						
D05 Tourism Development and Promotion		€ 501,356						
D06 Community and Enterprise Function		€ 2,925,975						
D09 Economic Development and Promotion		€ 5,601,949						
D11 Heritage and Conservaton Services		€ 863,841						
Environmental Protection								
E05 Litter Management		€ 511,322						
E06 Street Cleaning		€ 983,281						
E11 Operation of Fire Service		€ 2,696,907						
Recreation and Amenity								
Ulster Canal Greenway				€ 195,399	Completion 2023	€ 730,771	€ 6,500,000	0633100C
Peace Campus Monaghan Town	Multi purpose community facility incorporating Library, Museum and Youth facility.		€ 77,554	€ 2,736,092	At Construction - Substantial Completion of Project delayed due to Covid-19. Anticipated Substantial Completion of Q1-2023	€ 4,816,113	€ 17,700,000	0642003C
F02 Operation of Library and Archival Services		€ 2,643,326	€ -	€ -		€ -		
F03 Outdoor Leisure Area Operations		€ 1,072,650	€ -	€ -		€ -		
F05 Operation of Arts Programme		€ 1,556,272	€ -	€ -		€ -		
			€ -	€ -		€ -		
			€ -	€ -		€ -		
			€ -	€ -		€ -		
Miscellaneous Services								
Monaghan County Council civic offices	New civic offices	€ -	€ 53,244		Completion 2025	€ -	€ 28,000,000	0888035C
Newbliss Former Area office	Redevelopment of former Newbliss Courthouse as a Remote Working & Enterprise Hub.		€ 11,023		Proceed to Construction in Q2-2022 Substantial Completion in Q3-2023	€ 92,447	€ 1,885,317	0888026C - Note: Project is currently subject of a Category 1 RRDF Funding Application. MCC are awaiting confirmation of funding approval.
H03 - Administration of Rates		€ 6,413,371	€ -	€ -		€ -		
H09 - Local Representation & Civic Leadership		€ 2,480,226	€ -	€ -		€ -		
H10 - Motor Taxation		€ 632,437	€ -	€ -		€ -		
H11 - Agency & Recoupable Services		€ 1,157,158	€ -	€ -		€ -		
		€ -	€ -	€ -		€ -		
		€ -	€ -	€ -		€ -		

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing		€ -	€ -	€ -		€ -	
No 1 - 6 Folly Court Ballybay		€ -	€ -	€ 435,016	Completed 2021	€ 939,980	0115607C
CALF 24 Houses Lough na Glack				€ 52,563	Completed 2022	€ 666,563	0127012C
Davys, Fermanagh Street, Clones		€ -	€ -	€ 183,755	Completed 2021	€ 772,664	0115702C
Boyle Sports, Fermanagh Street, Clones		€ -	€ -	€ 57,479	Completed 2021	€ 835,122	0115703C
		€ -	€ -	€ -		€ -	
Roads							
National Roads							
Margaret Skinnider Roundabout				€ 546,551	Completed 2021	€ 546,551	0221029C
MN/20/18974 N54 Town Centre Pavement	Monaghan Town Pavement Scheme			€ 910,516	Completed 2021	€ 1,302,719	0221028C
NP N2 Aclint Bridge to Annamarran - MN	Pavement Scheme			€ 596,067	Completed 2021	€ 1,033,252	0221525C

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*

6. 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.

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

2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

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

	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)?	2	Senior Management and project leads are aware of their obligations under the public spending code (PSC). This awareness exists mainly through experience. Scheduled procurement/public spending training is circulated by the training officer however specific PSC training is difficult to obtain.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Staff refer to the PSC when required and learning is mainly achieved through practical application of the code.
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	5
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?	N/A	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
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?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
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?	N/A	
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- Asses sed Comp	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 time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	

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	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
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?	3	
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?	1	
Q 5.8	Are other data compiled to monitor performance?	3	
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. 5no. PPRs were compiled in 2021.
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 are circulated when reports are approved by SMT
Q 6.3	How many Project Completion Reports were published in the year under review?	2	5
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 over €50m sent to DPER for dissemination?	N/a	

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

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

	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

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the Civic Offices accommodation project .

Programme or Project Information	
Name	Monaghan County Council Civic Office Accommodation
Detail	Provision of new Civic Office Accommodation for Monaghan County Council staff headquarters
Responsible Body	Monaghan County Council
Current Status	Expenditure Being Incurred
Start Date	First Proposed in 2018
End Date	Current Programme Construction Completion 2025
Overall Cost	Preliminary Business Case prepared in 2020 estimated budget at €28 million

Project Description

The project involves the Design, Construction and Supervision of a proposed new building and associated works to accommodate Monaghan County Council staff into a new headquarter building on Lands at Rooskey Monaghan town. The building is expected to be approximately 6000m² (subject to Design Proposals) and associated Parking and siteworks. The estimated budget cost is €28 million.

The figures below show the expenditure and income in the job code at end Dec 2021 .

For the last number of years MCC have been raising money in the annual budget and transferring same to this capital code. (The majority of the funds required, will be raised by way of a loan).

EXPENDITURE_OPCODE (T)	Euro Amount	INCOME Text	Euro Amount
		Dr 0888016C Cr 0888035C	€ (5,303.60)
Consultant Fees	€ 15,534.90	Transfer to capital	€ (100,000.00)
Salaries	€ 38,401.11	Transfer to capital	€ (300,000.00)
Workshop/Meetings	€ 131.00	New offices capital provision	€ (200,000.00)
Fees and Expenses	€ 17,504.08	New offices capital provision	€ (300,000.00)
EXPENDITURE to end Dec 2021	€ 71,571.09	INCOME to end Dec 2021	€ (905,303.60)

Section B - Step 1: Logic Model Mapping

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

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

Description of Programme Logic Model

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

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

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

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

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


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

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

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

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

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



March 2018	Office Accommodation working Group was established to investigate whether a sufficient case existed for advancing the provision of new facilities
July 2019	Strategic Assessment Report completed in line with the Public Spending Code Gate 0.
April 2021	Gate 1 PSC Preliminary Business Case approved by the Elected Members of Monaghan County Council.
October 2021	Procurement Strategy prepared
December 2021	Procurement and appointment of Project Managers, Quantity Surveying and Employers Representatives Services.
Expected timelines from Jan 2022 onward	
Jan – May 2022	Procurement of Integrated Design Team services.
June 2022	Appoint Integrated Design Team
December 2022	Submit Part 8 Planning documentation
May 2023	Enabling Works Contract Award
November 2023	Final Business Case
December 2023	Main Works contract Award
June 2025	Works Contract substantial completion
Q3 2025	Building occupation
Q4 2025	Post Project Review

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Strategic Assessment Report	To assess if project meets the organisations objectives, alignment of government policy, assess potential options, risk and governance.
Preliminary Business Case	Confirmation of strategic relevance, shortlist options, cost benefit analysis, affordability, risk and recommendation to Approving Authority.
Procurement Strategy	Document sets out the Procurement Structure for the project. The document is live and subject to amendment depending on market conditions.
Project Execution Plan	Document sets out the road map for the project. The document is an always live document. It will include the Project Programme schedule.
Design Brief	This is made up of a number of documents included as part of the Design Team Procurement: Project Information Memorandum, Tenderers Design Information, Information for Tenderers.
CE Orders	Appointment / Approvals
Minutes	Record of meetings held / attendance /decisions.
Payments	PO's/ Approvals/ Invoices etc.
Going forward other key documents expected are:	
Cost Plan	This document will be updated at the CWMF Project Review stages and will be a report that monitors and tracks the project budget.
Part 8 Planning Consent	Part 8 Planning consent from the Elected Members after a public consultation process.
Definitive Project Brief	This is made up of a number of documents included as part of the Contractor Procurement document and is prepared and evolved by the Design Team, it will

	essentially be the Works Requirements.
Final Business Case	This document will include the Report on Tender and builds on the Preliminary Business Case already completed. It is the final decision-making document prior to deciding to proceed to Construction.
Management Reports	Reports to Management Team will be made at the appropriate junctures and at a minimum at CWMF Project Review stages.
Construction Stage Monthly Reports	Reports on Construction Implementation to include, Contractors Report, Programme Report, Budget Report and any Notifications or Change Orders.
Post-Project Review	Document to capture the success and areas for improvement / lessons learned on the project. the document reviews if the project met the Project Objectives.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Justification of Need	To ensure a need was identified and cost was considered	Yes
CBA	To measure costs -v-benefits and to indicate VFM considerations	Yes
Reports - such as the Strategic Assessment Report/ Design brief etc.	To view objectives, options considered, staff reporting governance structure, risks , design etc.	Yes to date
CE orders	To provided authorisation and approvals and ensuring compliance with procurement and legislation	Yes to date based on sample
Procurement documentation and backup	To encourage VFM in accordance with policies and procedures.	Yes to date based on sample
Funding /cost plans	To ensure funding is in place, allocated to job and monitored.	Yes to date
Minutes / reports / programme of works.	To record decisions and approvals To indicate monitoring of project, including its finances and to ensure Senior Staff and Mgt Team are updated frequently.	Yes to date
All payments and backup documentation	To ensure spending is clearly accounted for and approved.	Yes to date
Planning Permission	To confirm approval for building	Not yet
Contracts	To ensure work is carried out responsibly and in accordance with relevant regs etc.	Not yet
Land and building Ownership documents.	To ensure Council have ownership of the Asset	Will be available when construction is finished
Post Project Review.	To reveal lessons learnt for use in future projects.	Not yet

Data Availability and Proposed Next Steps

From the sample examined it appears relevant documentation is available . Some minor mis-coding within the job code, however staff confirmed this will be corrected.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Civic Office Headquarters 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 to date.

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

Yes. It is at early stages in the project, but from what is viewed on files and from discussion with the Staff, the documentation is available and is in accordance with the PSC.

For example some of the documentation viewed or examined by Internal Audit, included relevant information such as , A Strategic Assessment report, Cost benefit Analysis and the procurement file for same, Approval from Council, relevant CE Order, Minutes of various meetings. Presentations made to Council , Senior Management and Audit Committee.

It was also noted that while the majority of the funding is to be provided by MCC by way of a Loan, the cost benefit analysis indicates the cost savings as a result of this new building will contribute significantly towards the re-payment of the loan.

All information has been presented to the Council and Management and has been agreed.

The staff are aware of the requirements of the PSC.

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

The information available at the time of this review indicated that the project is being managed well, only a minor recommendation: that occasional checks be carried out to ensure the correct op code /product code is being used.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Civic Office Accommodation.

The value of this Capital Project on the inventory is €28,000,000 which represents 7.48% of the overall Capital total. It is listed in the inventory as “being incurred”.

The project involves the Design, Construction and Supervision of a proposed new building and associated works to accommodate Monaghan County Council staff in a new headquarter building on Lands at Rooskey Monaghan town. The building is expected to be approximately 6000m² (subject to Design Proposals) and associated Parking and siteworks.

While it is at the early stages of this project, i.e. at the stage of Procuring the Design Team and only minimal spend to date, Internal Audit can confirm as a result of this review, that there is **substantial compliance with the PSC**. It was evident from the sampling and from discussions with Senior Staff dealing with this project, that they were aware of the requirements of the Code.

C.2 Quality Assurance – In depth check

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 County Library Monaghan County Council
Detail	Service Level F02 – Provision of Public Library Service
Responsible Body	Monaghan County Council
Current Status	Expenditure Being Incurred 2021
Start Date	1 st January 2021
End Date	31 st December 2021
Overall Cost	€2.57 million for 2021

Project Description

Monaghan Library Service works within the remit of the national library management structure - Libraries Ireland, led by the Department of Rural and Community Development and Monaghan County Council, led by the Department of Housing, Planning, and Local Government (DHPLG).

The Service is delivered through 5 branch Libraries - Monaghan Town, Carrickmacross, Castleblayney, Clones and Ballybay. In addition, the service operates a mobile outreach facility to 28 preschools and playschools, to 53 of the 62 primary schools in the county, and to a number of residential care homes and community centres throughout the

county. It is administrated from Library HQ, based in Clones, which also houses the Local History and Genealogical Collection Service.

There are currently sixteen staff members working within the branch network, delivering the full range of services, in addition to nine staff working in HQ.

Library staff have developed considerable expertise and experience in creating and developing collaborative partnerships with organisations locally, nationally and internationally. This skill has delivered significant added value to the service for both community members and staff, as well as creating new and exciting opportunities for public engagement.

Over the past 20 years the Service has established a strong track record for successfully sourcing additional funding streams which have added value to the core service and allowed the Service to deliver additional events, activities and programmes.

A summary of the Library Service Budget v Actual for 2021 income and expenditure is detailed below:

	Actual Exp 2021	Budget	Actual Income 2021	Budget
F0201 _ Library Service Operations	€ 1,732,553.00	€ 1,668,991.00	€ 48,625.00	€ 36,500.00
F0202 _ Archive Service	€ 11,002.00	€ 11,000.00	-	-
F0204 _ Purchase of Books, CD's etc.	€ 123,686.00	€ 125,000.00		
F0299 Service Support Costs	€ 776,085.00	€ 764,045.00	€ 71,580.00	€ 69,762.00
F02 Operation of Library and Archival Service	€ 2,643,326.00	€ 2,569,036.00	€ 120,205.00	€ 106,262.00

Staff Payroll, Travel and Central Management Charge make up approx. 75% of the total of F02 Service.

Section B - Step 1: Logic Model Mapping


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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Implement Monaghan County Library Development Plan 2019 – 2022. 	<ul style="list-style-type: none"> Funding Staff Resources Consultations Memorandum of Understanding Agreement with Cavan/Monaghan ETB Programme Development with Libraries Development Unit, LGMA 	<ul style="list-style-type: none"> Deliver book lending services to the public, utilising the national collection through a county to county delivery service Additional services during Covid-19 included: <ul style="list-style-type: none"> Home Delivery Service Contact and Collect Service Online event programming Distribution of care pack/Craft packs to families Complete outstanding Library Development Plan Actions Expand My Open Library Service seven day a week service 	<ul style="list-style-type: none"> Five branch library service points fully staffed, providing a comprehensive range of services to the public. <p>Additional services during Covid:</p> <ul style="list-style-type: none"> Over 2,000 Home Deliveries completed Contact and Collect Service at all five branches Programmes and initiatives are implemented monitored and delivered Funding received and deployed A full Outreach Programme delivered A comprehensive service to primary and secondary schools 	<ul style="list-style-type: none"> Improved opportunities for people to access, participate and engage in active citizenship, creative and cultural activities, educational opportunities. Programmes delivered as per Action Plans Improved quality of life Improved literacy levels Greater levels of social inclusion for all those living in the county

		<ul style="list-style-type: none"> • Manage Healthy Ireland at Your Library programme • Deliver Work Matters Programme • Deliver Right to Read Programme • Implement Sensory Services Programme • Coordinate and implement Creative Monaghan Programme for the county • Submit funding claims to relevant Departments • Present progress reports on key initiatives to Senior Management team • Ensure procedures and policies are adhered to. • Purchase of book stock and other necessary items for the library service • Procurement and other processes implemented. • Budget management - income /expenditure • Comprehensive Event programming, both online and in-branch 	<p>delivered</p> <ul style="list-style-type: none"> • Programmes delivered targeting socially excluded/marginalised communities. • Increase in visitor and membership numbers • Increase in items loaned 	
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Section B - Step 2: Summary Timeline of Project/Programme

The following section tracks the annual work within Monaghan County Library from inception to conclusion in terms of major project/programme milestones



January each year	Submit Annual Service Delivery Plan
January each year	Allocate approved Budget for the year to each branch
January each year	Prepare and submit Right to Read Action Plan
January each year	Prepare and submit Work Matters Action Plan
February	Contribute to Annual Report
January and June each year	Complete staff PDPs and review mid-year
As Required	Draw down and or distribute funding
Quarterly	Presentations to SPC on Library Service Programmes progress and finances
As Required throughout the year	Deliver programmes as required, e.g. General Outreach programme, Science festival, Creative Monaghan, Right to Read, Work Matters, Healthy Ireland at Your Library
Monthly	Contribute to Management Report
September/October	Budget preparation
December each year	Right to Read Plan Evaluation
December each year	Work Matters Plan Evaluation
As required	Issuing of POs, Processing of Payments

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Monaghan County Library five-year Development Plan National Public Library five-year strategy Creative Ireland Strategy Creative Monaghan five-year strategy Healthy Ireland plan	These documents inform the key programmes of the County Library Service
Corporate Plan and Annual Report	These documents inform the key actions undertaken by the library service on a yearly basis
Risk Register	Identifies risks to the service and mitigating actions
Annual Service Delivery Plan	This is a statutory requirement and is approved by the Council. It details the service delivery objectives for the year.
Budget Book	Outlines the approved income and expenditure required for the year. The budget book also provides details of the work undertaken by the various council Departments.
Minutes	Minutes of SPC meetings Minutes of various group meetings
Monthly Management Reports	These reports are prepared for the monthly Council meetings, detailing the progress of key programmes
Income and Expenditure information	Relevant documents associated with Income and Expenditure Procurement documents, PO's, CE orders, invoices, grant claims, approvals etc.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
No of Registered and Active Members No of events/activities No of items loaned	To indicate the public engagement with the library service and assist in measuring its importance to the public.	Yes
Monaghan County Library Development Plan 2019 – 2022.	To view agreed objectives and associated actions for the period.	Yes
Corporate Plan and Annual Report	To monitor targets versus performance.	Yes
Budgets and other financial reports	To monitor income and expenditure	Yes
Various Policies & Procedures, e.g. Procurement, cash handling etc.	To ensure compliance	Yes
Reports to Senior Staff/MT	To inform Management of targets/performance and general operational progress of libraries	Yes
Minutes of meetings	To confirm agreed actions and decisions in relation to library operations	Yes, but advised to keep minutes of staff meetings also.
Statutory and other documents	To ensure the relevant documents are in place and to confirm compliance and necessary approvals are provided.	Yes
Relevant documents associated with Income & Exp and events.	To ensure compliance and ensure money spent as it should be, and income is received as expected.	Yes

Data Availability and Proposed Next Steps

Staff confirmed the relevant data was available for a future audit if necessary. I suggested that when staff meetings take place, minutes be kept, to confirm attendance and decisions made.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the provision of the Public Library service 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, the operation of the Library complies with the PSC based on the sampling and discussion with staff.

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

Yes, a sample of data was checked for this review by Internal Audit. The County Librarian also confirmed that relevant data was available should a full check be carried out.

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

Only some very minor items were identified, and these were discussed and agreed with the County Librarian.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of the Public Library Services. (Service Level F02)

The value of this revenue service in 2021 as per the AFS was €2,643,326 which represents 3.55% of the overall Revenue Inventory total. It is listed in the inventory as “current expenditure”. The Library consists of the Headquarters offices, 5 branch libraries and 1 mobile library van.

The aim of Monaghan County Library is to support the development of the people and communities of the County, Socially, culturally and economically through access to resources, facilities, events and activities. Approximately 75% of the above spend relates to fixed costs e.g. Staff costs, and Central Management Charges while 25% relates to variable costs which includes the purchase of books and material costs etc. The procurement of new books is undertaken utilising established national frameworks.

The majority of the funding is raised via Monaghan County Councils Revenue Budget with some small grant aid received for specific projects/events on occasions. The library like many departments was impacted by Covid-19 and the Government restrictions in place. While the library had to close its doors, the Staff continued to provide the service to the public in other ways, such as a home delivery service (and other ways mentioned in the “PLM Activities” in this report). Taking all this into account, and having examined documents and the finances on Agresso, together with discussions with the County Librarian, **Internal Audit is of the opinion that the Library service operated in accordance with the provisions of the Public Spending Code.**