

# Public Spending Code



# Quality Assurance Report for 2022

May 2023

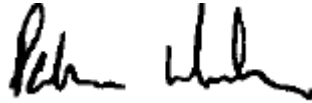
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# Certificate

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:**



**Patricia Monahan  
Chief Executive  
Monaghan County Council**

**Date: 31.05.2023**

# 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

Project/Programme Stage		Category/Band
		Current Expenditure greater than €0.5m
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.

Table 2.2 – Project Inventory- No of Project

	Current Expenditure (No.)	Capital Expenditure (No.)	Totals (No.)
Expenditure Being considered	0	40	40
Expenditure Being Incurred	31	31	62
Expenditure recently ended	0	20	20
<i>Totals</i>	31	91	122

Table 2.3 – Project Inventory – Total Values

	Current Expenditure (€)	Capital Expenditure (€)
Expenditure Being considered		€182,486,177
Expenditure Being Incurred	€74,802,940	€34,854,545/ €192,036,107*
Expenditure recently ended		€64,087,499

\* = Cumulative expenditure to date / projected lifetime expenditure

MCC was considering spending on 40 projects totalling approximately €182.5 million in 2022. Additionally, MCC was working on 62 projects with a total estimated lifetime cost of about €192 million. Up until the end of 2022, these 62 initiatives cost a total of €34.9 million.

According to the data, twenty projects had been completed or discontinued in 2022. The total amount spent on these initiatives ultimately came to €64.1 million. The projects that were finished or cancelled incurred a cost expense totalling €25.98 million of grant funded.

## 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 2022. 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/2023/05/2022-Procurements-in-Excess-of-E10m-1-1.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

A high level of conformity with the Public Spending Code's standards was found during the QA exercise. During the exercise, no occurrences that would be cause for alarm were found. It is acknowledged that there is room for improvement in various areas. 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 2022 the Internal Auditor selected the following projects: -

- a) Ard An Radhairc Housing Acquisition Project Carrickmacross (Capital)
- b) Housing Adaptation Grants Scheme (Programme A09) (Revenue)
- c) N2 Clontibret to Border Road Scheme (Capital)

## 4.2 Findings

### 4.2.1 Housing Acquisition Project – Ard An Radhairc, Carrickmacross

The following section presents a summary of the findings of the In-Depth Check on the Ard An Radhairc Housing Acquisition Project in Carrickmacross

The Ard an Radhairc project involved the acquisition of 41 turnkey (new build) houses from a developer for the purpose of addressing assessed housing need in Carrickmacross. The cost of the project was € 10,422,633 incl. vat which comprised capital expenditure of € 10,383,132 in respect of the purchase of the houses with an additional € 39,501 expenditure on legal fees. This project was fully funded by the Department of Housing, Local Government and Heritage with the exception of a late legal fees invoice which is being referred to the Department. The project represents 2.4% of the total amount of the Inventory of Capital expenditure for the reference year.

The project complies with the standards set out in the Public Spending Code in regard to the appraisal and implementation stages of the development. The documents audited demonstrate that the project was carefully appraised in terms of need, potential benefit, cost and value for money and technical factors such as proximity of the proposed development to services. The project was appraised at its early stages in terms of justification and cost including by use of an assessment matrix and a business case was developed and submitted to the funder for approval. The business case was subsequently accepted by the Department of Housing, Local Government and Heritage and the requested funding amount approved.

Following audit of the documentation associated with this project as well as discussions with engineering staff, Internal Audit is of the opinion that the project was appraised, planned, monitored, and implemented in compliance with the Public Spending Code and the level of compliance is deemed to be Satisfactory.



#### 4.2.2 Housing Adaption Grants

The following section presents a summary of the findings of the In-Depth Check on the operation of the Housing Adaption Grants Scheme (AFS Programme Code A09)

The purpose of the Housing Adaption Grants Scheme programme is to provide easily accessible funding, subject to clearly defined criteria, to assist older people or people with a disability to undertake adaptation works that will make their accommodation more suitable for their needs. The suite of grants available through the Scheme to private homeowners are 80% funded by the Department of Housing, Local Government and Heritage with a 20% contribution from Monaghan County Council.

The expenditure for the Housing Adaptation Grants Scheme (A09) as itemised on the Annual Financial Statement for reference year 2022 was € 2,253,704. This represents 3% of the total current expenditure amount on the Inventory of Current Expenditure for the reference year. The Scheme is administered by 1.5 WTE staff working under the supervision of a Senior Executive Officer. Engineering resources are provided by 5 Housing Engineers and where required; Housing Section engages the service of external Occupational Therapists (OT) to assist in the assessment of some of the grant applications where an OT has not been engaged by the applicant. The number of applications received under the Scheme for 2022 was 329 and 234 grant applications were paid out by the end of the year.

Internal Audit examined the workflow process and the key documentation pertinent to the Scheme and conducted meetings with Staff in Housing Section to explore and discuss the operation of the Grants Scheme. An examination of programme income and expenditure amounts for the reference year was undertaken through Agresso FMS. Internal Audit can confirm that the level of compliance of the Housing Adaptation Grants Scheme (AFS Programme Code A09) with the Public Spending Code is **Acceptable** in terms of the appraisal, implementation and ongoing review of the programme and having regard to the potential for current or future evaluation of the programme.

#### 4.2.3 N2 Clontibret to Border Road Scheme

Monaghan County Council in association with Transport Infrastructure Ireland (TII) undertook this project to upgrade a 28km section of the N2. Together with other improvements planned for the N2/A5 route, this project would significantly improve transport connectivity along the N2 and provide safer and more efficient access to other strategic national roads. The project is in County Monaghan between Clontibret and the Northern Ireland Border and is called the N2 Clontibret to

Border Road Scheme. It is an important project to enhance key North/South and Regional connectivity and to improve road safety.

The current iteration of the N2 Clontibret to the Border Road Scheme commenced in 2018 and was suspended in 2022 as no funding was received to progress beyond TII phase 3 Design and Evaluation. The total expenditure on this Capital Project to date is € 2,636,863, with the spend in the reference year 2022 being € 388,786. The project which was funded by Transport Infrastructure Ireland represents just 0.6% of the overall expenditure on the Inventory of capital expenditure.

Internal audit conducted an examination of the documentation retained by Roads Section for this project and discussed the documentation pertaining to the various phases of the project with the Project Liaison Officer. The data available demonstrates that the project complies with the provisions of the public spending code in respect of the pre-appraisal and planning of the project and also with regard to the implementation of those stages of the project that were able to be undertaken before the project was suspended in 2022. Audit of the documentation itemised on the data audit tables included in this report confirms that the progress of the project and the levels of expenditure and other critical issues pertaining to the lifetime of the project were regularly monitored and recorded by Roads Section Staff while the project was underway. It is noted also that steps have been undertaken to explore alternative means of funding for the purpose of resuming the N2 Clontibret to the Border Road Scheme.

Having completed the audit of the documentation associated with this project and communicated with the Project Liaison Officer in Roads Section, as well as having undertaken a check of income and expenditure for the project via Agresso FMS, Internal Audit is of the opinion that the project is in compliance with 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 2022 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/2023/05/2022-Procurements-in-Excess-of-E10m-1-1.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 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 2022 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
<b>Housing</b>							
Social housing projects in villages (Scotshouse, Carrickroe, etc)		€	€	€	2023 Completion	€4,250,000	Not Commenced yet
CAS Birch Court, Ballybay (Full approval)		€	€	€	2024 Completion	€619,446	Not Commenced yet
Town Centre Renewal Projects		€	€	€	2023 Completion	€10,500,000	Not Commenced yet
9 sheltered houses Cluid Monaghan town Knockroe		€	€	€	2023 Completion	€2,400,000	On Site
14 houses- Emy, Emyvale, Co Monaghan CALF Tuath		€	€	€	2023 Completion	€3,183,904	On Site
17 houses Drumbear, Monaghan CALF Co-operative Ireland (Turnkey)		€	€	€	2023 Completion	€4,319,772	On Site
30 Turnkey Units, Knockcarrick, Annyella		€	€	€	2024 Completion	€7,444,086	0115811C- Not commenced yet
Social Houses projects Ballinade		€	€	€	2023 Completion	€6,339,077	Not Commenced yet
Sheltered housing projects Ballybay, Hill Street		€	€	€	2023 Completion	€594,300	On Site
Sheltered housing projects Castleblayney Fire Station		€	€	€	2023 Completion	€6,200,000	Not Commenced yet
Castleblayney Communal Facility and 2 units Drum		€	€	€	2023 Completion	€670,000	Not Commenced yet
30 houses Coill an Ri (Part 2)		€	€	€	2024 Completion	€6,563,546	Not Commenced yet
41 houses - Macartan View Lattoran (Aghnasedagh) Monaghan CALF Tuath		€	€	€	2023 Completion	€8,837,933	Not commenced yet
8 houses Phase 1 -Kilnacloy, Monaghan Town, Co. Monaghan CALF- Tuath		€	€	€	2023 Completion	€1,730,000	On Site -budget for 2 phases
8 houses Phase 2 -Kilnacloy, Monaghan Town, Co. Monaghan CALF- Tuath		€	€	€	2023 Completion	€1,730,000	On Site
Turnkey projects not listed above		€	€	€	2023 Completion	€12,730,000	Not Commenced yet
<b>Roads</b>							
<b>National Roads</b>							
N12 Silverstream to Co Armagh Border	Road Realignment Scheme			€	2030 Completion	€	14,000,000
N34/N2 Monaghan Town Northern bypass route	Northern By Pass Road			€	2030 Completion	€	19,000,000
N33 Dundalk Road to N2 Tullyvin Roundabout	New Link Road			€	2030 Completion	€	3,800,000
N34 Annaghervy to Mullabrack Realignment	Road Realignment Scheme			€	2030 Completion	€	10,800,000
<b>Non National Roads</b>							
R181 – Corduff to Cavan Border – (Specific Funding)	Road Realignment Scheme				2023 Completion	€	4,300,000
N2/N12 Link Road (Strategic Funding - Knockaconr)	New Link Road				2023 Completion	€	7,100,000
<b>Active Travel</b>							
MN-23- TBC Monaghan Town to Coolshannagh RD	AT scheme from Monaghan Town to Coolshannagh & Tullyhirm Lane				2023 Completion	€	1,638,963
MN-23-TBC- Carrickmacross Oriel Road & R178	AT Scheme Carrickmacross - Oriel Road and R178				2024 Completion	€	1,373,816
<b>Development Management</b>							
Outdoor recreation scheme BCMD misc.					2023 Completion	€	660,000
Ballybay Regeneration and Development Fund Project					2023 Completion	€	2,130,000
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
Monaghan MD Town & Village Fund					2023 Completion	€	700,000
<b>Environmental Protection</b>							
Ballybay Fire Station					2024 Completion	€	3,301,778
Monaghan CFBT Centre		€	- €	- €	2024 Completion	€	900,000
Historical landfill Remediation works at old Scotch Corner Site					2026 Completion	€	3,200,000
Historical landfill Remediation works at Killycard historical landfill site.					2026 Completion	€	1,300,000
Historical landfill remediation works at Knockronaghan historical Landfill site.					2026 Completion	€	1,260,000
<b>Miscellaneous Services</b>							
Clones to Smithboro Greenway		€	- €	- €	2023 Completion	€	7,200,000
Clones Renewal Phase II		€	- €	- €	2023 Completion	€	2,600,000
Ballybay Renewal		€	- €	- €	2023 Completion	€	2,050,000
Ballybay to Castleblayney Greenway	Provision of new greenway between Ballybay and Castleblayney Towns				2028 Completion	€	8,000,000
Recreational Enhancements on Black Island, Lough Muckno		€	- €	- €	Anticipated that project shall be substantially complete in late Q2 2024.	€	533,536

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
<b>Housing</b>								
33 Units - Magheross, Carrickmacross, Co Monaghan Tuath (CALF)		€ -	€ -	€ -	7 units completed - remaining units to be completed by 2023	€70,665	€5,982,700	01180201 - Opcode K162
An Clós, Ballybay (Formerly Ballybay Courtyard)		€ -	€ -	€ 458,919	30/08/2023	€753,679	€2,138,948	0115700C
10 houses -Part 2, Radhairc An Bhri, Bree, Castleblayney CALF- Tuath		€ -	€ -	€ 73,780	2023 Completion	€73,780	€519,540	0127015C
A01 Maintenance & Improvement of LA housing		€1,464,801						
A02 Housing Assessment, Allocation and Transfer		€802,142						
A06 Support to Housing Capital programme		€1,119,203						
A07 RAS and leasing programme		€3,078,602						
A08 Housing loans		€534,469						
A09 Housing grants		€2,253,704						
<b>Roads</b>								
<b>National Roads</b>								
NDP – N2 Clontibret to the NI Border – MN/19/18692	28km major upgrade of N2 route			€ 388,787	No allocation received to complete the Phase 3 design process in 2022. Project has been suspended pending further funding.	€ 3,784,464	€ 3,784,464	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. As funding was not received through TII in 2022, an application for funding was prepared for European Funding through the 'Connecting Europe Facility' - the application deadline is 18th Jan 2023 and a decision is expected in mid-2023. If Phase 3 is complete, approval will be required in line with the Public Spending Code to proceed
N2 Ardee to South of Castleblayney Bypass	32km Major upgrade of N2 route			€ 1,557,240	Initial funding allocation for 2023 is not sufficient to allow the design to progress. Subject to funding, completion of Phase 3 design process expected in 2024.	€ 4,928,122	€ 4,928,122	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 and was due for completion in mid-2023, however the 2023 allocation is not sufficient to close out the Phase 3 design process. Additional funding will be requested to allow the Phase 3 design process to continue. If Phase 3 is completed, further funding and approvals will be required in line with the Public Spending Code to proceed to Phase 4 (Statutory Approvals). Currently working toward year of opening in 2029, although this is subject to further funding and approvals. Jobcode 0221183C & 0221184C. The projected lifetime
N54 Tullybryan Realignment	3.1km Minor Scheme road realignment			€ 122,922	Completed 2025	€ 265,311	€ 17,000,000	0222353C
N2 Cyclepaths	Design and build of 4 cyclepaths on the N2			€ 94,094	Completion 2024	€ 119,234	€ 1,750,000	02111019/ 02111020/ 02111021/ 02111022
Public Lighting LED- Retrofit			€ 50,232		ongoing	€ 1,645,904	51000 per year	0216001C
MN/22/27180 N54 Monaghan Town	Pavement Rehabilitation			€ 464,420	Completion 2023	€ 464,420	€ 1,200,000	0221031c
N53/A37 Ballynacarry Bridge Replacement Scheme				€ 86,558	Completed 2025	€ 86,558	€ 6,200,000	02124007
<b>Non National Roads</b>								
B01 NP Road Maintenance & Repair		€ 689,955						
B03 Regional Road - Maintenance and Improvement		€ 9,235,713						
B04 Local Road - Maintenance and Improvement		€ 12,691,212						
B05 Public Lighting		€ 793,088						
B09 Car Parking		€ 535,666						
B11 Agency & Recoupable Services		€ 1,981,594						
<b>Active Travel</b>								
MN-21-0002 Monaghan Town Greenway N2	Greenway from Coolshannagh to Corlat along N2			€ 73,231	2025 completion	€ 83,376	€ 3,604,832	0290001C
MN-21-0010 Carrickmacross Castleblayney Rd A	AT Scheme Carrickmacross - Castleblayney Rd			€ 31,409	2025 Completion	€ 41,680	€ 1,307,180	0290029C
MN-21-0013 Horse Shoe Bridge	Pedestrian Bridge in MullaghMatt			€ 66,652	2025 Completion	€ 66,652	€ 771,287	0290033C/0290032C
MN-21-0014 Ballyalbannay Bridge	Pedestrian Bridge in Ballyalbannay			€ 70,301	2025 completion	€ 70,301	€ 905,666	0290034C
MN-21-0016 Monaghan Town Rooskey lands	Active travel scheme for Rooskey lands			€ 52,730	2024 Completion	€ 52,730	€ 4,167,732	0290041C
MN-22-0001 Clones Peace Link AT	AT scheme to Clones Peace link campus			€ 19,988	2024 Completion	€ 19,988	€ 1,044,988	0290042C
MN-22-0004 Lough Egish AT scheme	AT scheme Lough Egish Village			€ 13,130	2023 completion	€ 13,130	€ 573,130	0290043C
<b>Water Service</b>								
C01 Water Supply		€ 1,680,034						
C02 Waste Water Treatment		€ 1,732,500						
C05 Admin of Group and Private Installations		€ 5,414,163						
C06 Agency & Recoupable Services		€ 785,839						

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	
<b>Development Management</b>									
Rooskey Lands	Provision of access roads and services infrastructure to service developments sites on Rooskey Lands		€ 65,511	€ -	Subject to securing grant funding (URDF/NTA), project is scheduled for completion in 2024.	€ 579,939	€ 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 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.		€ 439,401	€ 1,218,946	It is currently expected that construction contract works and library fit out works will be completed in Q2 2023. Contract retention payments will be due in 2024.	€ 2,441,563	€ 4,500,000	0432406C - Note: Expenditure figures provided only account for direct RRDF capital project expenditure and do not take account of any additional expenditure in agresso relating to staff salaries, expenses or other expenditure elements.	
Castleblayney Market Square Regeneration - Phase II (Market House)	Refurbishment of Market House to a mixed use community facility and associated public realm works to the surrounding Market Square area.		€ 52,329	€ 155,999	Subject to securing Category 1 RRDF Funding, the project is scheduled for completion in 2026.	€ 778,295	€ 8,500,000	0851403C - Note: Expenditure figures provided only account for direct RRDF capital project expenditure and do not take account of any additional expenditure in agresso relating to 2019 emergency stabilisation works, staff salaries, expenses or other expenditure elements. Project has currently secured Category 2 RRDF Funding to facilitate detailed design works and securing planning approval. It is anticipated that a Category 1 RRDF funding application will be submitted when new applications are invited to facilitate the construction phase of the project.	
Dublin Street & Backlands Regeneration	Provision of new Infrastructure (roads/footpaths/utility services etc) and public realm facilities to open up access to create new developments sites to the South and North of Dublin Street.		€ 460,929	€ 75,416	Dublin Street Project is to be delivered in 2 phases (South & North Sub-Projects). Subject to Category A URDF funding and Planning/CPO Approval, South Dublin Street is scheduled for completion in Q1 2026 and North Dublin Street is scheduled for completion in Q2 2026.	€ 1,416,625	€ 31,000,000	0438620C - Note: Expenditure figures provided only account for direct URDF capital project expenditure and do not take account of any additional expenditure in agresso relating to salaries, expenses or other expenditure elements. Please note the 2022 project capital expenditure (non-grant) figure includes for the advanced acquisition of a property at approx cost of €325k (including stamp duty & legal fees), this amount is subject to URDF grant approval at 75% and it is hoped to get Dept. approval to submit this drawdown request in 2023.	
Interreg VA Cann 5A Project	Heritage project			€ 237,290			€ 863,059	€ 1,105,391	0458013C
Castleblayney Enterprise Centre	Enterprise Hub		€ 428,274	€ 1,284,822	In April 2023. 1 Year defects period.	€ 2,883,816	€ 4,424,403	will be substantially complete in April 2023.	
development of Ivy Lane Car Park			€ 2,083	€ 6,250	Anticipated completion mid-2024	€ 182,714	€ 842,024	Combination of Category 1 & 2 projects -	
CTEK II, Riverside Road	Enterprise Hub		€ 3,290	€ 29,612	In Q2 2024. 2 Year Defects Period	€ 137,564	€ 4,010,691	will be substantially complete in early-mid Q2 2024	
D02 Development Planning		€ 1,653,631							
D06 Community and Enterprise Function		€ 3,600,020							
D09 Economic Development and Promotion		€ 5,045,829							
D11 Heritage and Conservaton Services		€ 1,157,074							
<b>Environmental Protection</b>									
E01 Landfill operation		€ 583,798							
E06 Street Cleaning		€ 1,090,748							
E11 Operation of Fire Service		€ 2,781,219							
<b>Recreation and Amenity</b>									
Ulster Canal Greenway	UCG (Smithborough - NI Border)			€ 318,925	Completion 2025	€ 1,049,696	€ 13,000,000	0633100C + 0222807C (SEUPB ceased funding project in Nov 2022)	
Peace Campus Monaghan Town	Multi purpose community facility incorporating Library, Museum and Youth facility.		€ 3,815,236	€ 880,208	At Construction - Substantial Completion of Project delayed due to Covid-19. Anticipated Substantial Completion of Q4-2023	€ 9,511,557	€ 17,700,000	0642003C	
F02 Operation of Library and Archival Services		€ 2,828,154		€ -		€ -			
F03 Outdoor Leisure Area Operations		€ 1,187,343	€ -	€ -		€ -			
F05 Operation of Arts Programme		€ 1,817,741	€ -	€ -		€ -			
Active Travel MN-21-0001UCG- Monaghan Town Upgrade	Upgrade works to 4.5km of existing Greenway in Monaghan Town			€ 1,148,878	Q4 of 2023	€ 1,159,105	€ 1,905,557	0290000C	
<b>Agriculture, Education, health and welfare</b>									
G04 Vet service		€ 545,553							
<b>Miscellaneous Services</b>									
Monaghan County Council Civic Offices	Proposed new Monaghan County Council Civic Office HQ on the Rooskey Lands in Monaghan Town	€ -	€ 136,597		Completion 2025	€ 208,168	€ 37,368,989	0888035C	
New Clones Municipal District Depot Clones	Construction of New Outdoor Depot Clones		€ 1,220		Completion 2025	€ 4,018	€ 500,000	0888042C	
Lands at St Louis Convent			€ 915,147			€ 915,147	€ 915,147	0888047C	
Newbliss Former Area office	Redevelopment of former Newbliss Courthouse as a Remote Working & Enterprise Hub.		€ 42,104	€ 48,733	Proceed to Construction in Q2-2022 Substantial Completion in Q3-2023	€ 183,285	€ 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		€ 3,397,620	€ -	€ -		€ -			
H09 - Local Representation & Civic Leadership		€ 2,673,269	€ -	€ -		€ -			
H10 - Motor Taxation		€ 693,273	€ -	€ -		€ -			
H11 - Agency & Recoupable Services		€ 954,983	€ -	€ -		€ -			
		€ -	€ -	€ -		€ -			



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
<b>Housing</b>							
Davys, Fermanagh Street, Clones		€	€	All expenditure in 2022 was accrued back into 2021	2021 Completion, retention in 2022	€778,989	0115702C
Boyle Sports, Fermanagh Street, Clones		€	€	All expenditure in 2022 was accrued back into 2021	2021 Completion, retention in 2022	€841,398	0115703C
41 Houses - Ard an Radhairc, Carrickmacross				€8,987,378	2022 Completion	€10,420,296	0115713C
30 New Houses Coill Darach, Castleblayney		€	€	€7,740,090	2022 Completion	€7,742,432	0115809C
12 Units - Lakeview Apartments, Drummond Road				€345,800	2022 Completion	€345,800	0127014C
CALF 38 Units Bree, Castleblayney				€165,462	2022 Completion	€1,345,570	0127008C
32 Houses Lui na Greine, Scotstown				€2,043,084	Completed 2022	€6,933,213	0115701C
Clones Renewal An Bonnan Bui				€552,210	31/04/2022	€1,288,912	0115704C
Clones Renewal 82 & 83 Fermanagh Street, Clones				€409,273	30/06/2022	€741,949	0115705C
Clones Renewal 2a & 3 Analore Street				€361,120	30/06/2022	€649,571	0115706C
Clones Renewal The Abbey Gatehouse building				€513,411	31/03/2022	€954,994	0115707C
Clones Renewal 63 Fermanagh Street, Clones				€219,658	30/04/2022	€790,831	0115708C/0115709C
Mullaghmatt RWS - Phase 4				€214,489	Completed (snagging completed, release of retention due in 2023)	€3,214,970	M115018C
2 houses - 12 Church Street ballybay				€547,619	23/12/2022	€576,981	0115712C
CAS Oaklee Liseggerton Clones 16 Units				€332,062	Completed Final Account to be submitted	€3,361,008	0127009C
Gortakeegan, Monaghan				All expenditure in 2022 was accrued back into 2021	2022 Completion	€750,630	0185107C €29,090.17 retention due in 2023
<b>Roads</b>							
<b>National Roads</b>							
N2 Castleblayney Bypass, Lislanly to Tullygrimes				€3,047,766	Completed 2022	€3,047,766	0221430C
MN 11 8079 NP Monaghan to Emyvale Imp Phase 3	3.3km Minor Scheme Road Realignment			€442,446	Completed 2022	€13,296,348	0221160C
MN/18/16935 N2 Blackwater Bridge Replacement 2018				€3,146	Completed 2022	€5,816,615	0222419C
National Roads HD17 Safety improvement				€61,505	Completed 2022	€1,189,226	0222347c, 0222348c, 0222349c, 0221014c, 0221029c, 0221539c
<b>Non National Roads</b>							
<b>Water Service</b>							
<b>Development Management</b>							
<b>Environmental Protection</b>							
<b>Recreation and Amenity</b>							
<b>Miscellaneous Services</b>							

# Appendix B

## QA Checklists – Step 3

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

- ❖ The scoring mechanism for the checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports<sup>1</sup> 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.

<sup>1</sup> 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.**

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Senior Management and Project Leads are aware of their responsibilities under the Public Spending Code (PSC). The primary component of this awareness is experience. The training officer distributes scheduled procurement/public spending training, although it can be challenging to find PSC-specific training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training Workshop held in July 2022 for relevant staff
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	
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	Yes
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, this is an ongoing process across the organisation
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, this is an ongoing process across the organisation
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC, and published on the Local Authority's website?	3	
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	<p>Is there a process in place to plan for ex post evaluations?</p> <p>Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.</p>	2	<p>Project Completion Reports/Post Project Reviews are completed for works &gt; €500,000 and services &gt; €100,000. Ex post evaluations are only required for projects &gt;€10m.</p>
Q 1.10	<p>How many formal evaluations were completed in the year under review? Have they been published in a timely manner?</p>	2	<p>Two Post Project Reviews have been completed.</p>
Q 1.11	<p>Is there a process in place to follow up on the recommendations of previous evaluations?</p>	3	<p>Yes, this is an ongoing process. Staff are informed about issues that occurred on Projects and potential solutions to resolve issues earlier in project timeline.</p>
Q 1.12	<p>How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?</p>	2	<p>In order to make decisions about upcoming projects, post-project reviews are taken into consideration.</p>

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	
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	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	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.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	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.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
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.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	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. 2 no. PPRs were compiled in 2022.
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	2
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.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
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 the Ard An Radhairc, Carrickmacross,  
Turnkey Housing Acquisition Project for the Public Spending Code review.

Report Issued by Internal Audit Unit.

May 2023

## Quality Assurance – In Depth Check

### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Turnkey acquisitions of 41no houses at Ard an Radhairc, Carrickmacross, County Monaghan
<b>Detail</b>	The turnkey acquisition of 41 houses constructed at Ard an Radhairc, Nafarty, Carrickmacross (formerly referred to as Corran Tobair) for €10,422,633 (Including VAT and legal fees) as approved and 100% funded by the Department of Housing, Planning and Local Government.
<b>Responsible Body</b>	Monaghan County Council
<b>Current Status</b>	Expenditure Completed and occupied
<b>Start Date</b>	November 2020 (Construction on site commenced)
<b>End Date</b>	9 <sup>th</sup> December 2022
<b>Overall Cost</b>	€10,422,633 (Including VAT and legal costs)



### Project Description

Monaghan County Council (MCC) agreed turnkey acquisition of 41 houses at Ard an Radhairc, Carrickmacross to be constructed by Greenbriar Homes Limited. The 100% finance for the construction of these homes was provided by the Department of Housing, Local Government and Heritage under the Rebuilding Ireland/Housing For All Programme.

The development comprises of 4no 2-Bedroom Mid terraced Houses & 37 no 3-Bedroom Semi-Detached/Terraced Houses, includes open space, playground, landscaping, new access roads, drainage, street lighting and siteworks.

Works commenced in November 2020, with handover of 6 houses in December 2021, 28 houses in September 2022 and the remaining 7 houses in December 2022. A considerable portion of the project was therefore delivered during the Covid Pandemic. The 41 homes have been finished to a high-quality standard and have Building Energy Ratings of A2. All of the housing units were allocated to households who were applicants on the social housing list and who are now tenants of Monaghan Council.

The Ard An Radhairc Housing Acquisition Project is itemised on the Inventory of Capital Projects with a final outturn expenditure of € 10,421. This figure has since increased slightly to € 10,422,633 due an additional late Invoice for Legal Fees which was processed recently, as outlined below in a summary of income and expenditure for the project derived from Agresso FMS.

Capital Income & Expenditure for Lifetime of Project.						(Job Code 0115713C)	
Date	Acc element(T)	JOB	Income	Date	Acc element(T)	Expenditure	
08/10/2020	DHLGH-Housing & Building	0115713C	-€ 967,132.00	01/01/2021	Transfer to Fixed Assets	€	1,432,917.96
05/01/2022	DHLGH-Housing & Building	0115713C	-€ 1,289,626.00	01/01/2022	Transfer to Fixed Assets	€	8,950,214.42
20/10/2022	DHLGH-Housing & Building	0115713C	-€ 5,963,709.00	14/10/2022	Consultancy/Prof Fees	€	34,194.00
12/12/2022	DHLGH-Housing & Building	0115713C	-€ 2,199,830.00	14/10/2022	Consultancy/Prof Fees	€	2,970.00
				27/04/2023	Consultancy/Prof Fees	€	2,337.00
			-€ 10,420,297.00			€	10,422,633.38
	<i>*Balance Legal Fees Invoice April 2023</i>						

The total capital expenditure in respect of the acquisition of the 41 houses was € 10,383,132 with an additional € 39,501 spent in relation to legal fees, as itemised above. Legal fees represent 0.38 % of total expenditure on the project. The overall value of the project is 1% of the total capital expenditure amount on the Inventory of Capital Projects for year 2022.

It is to be noted that the original contract figure in respect of the acquisition of the turnkey development of 41 houses was € 9,671,315. However, this figure increased by approximately 7.36% due to the impact of inflation on material costs over the lifetime of the project. The increase was checked and verified as reasonable by an analysis and report carried out by a Quantity Surveyor engaged by MCC. A submission in respect of the increased costs was forwarded to the Department of Housing Local Government and Heritage and revised approval for the additional costs of € 711,817 was subsequently received from the Department in October 2022. A Chief Executive Order for Deed of Variation in respect of the change in contract price was also signed accordingly.

**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 Ard an Radhairc Housing Acquisition project at Nafarty, Carrickmacross. 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>Rebuilding Ireland or Housing for All objective is to reduce Homelessness and increase social housing delivery.</p> <p>Address the Social Housing Need (352 applicants) identified in Carrickmacross, County Monaghan at time of project.</p>	<p>Monaghan County Council staff to initiate, assess and manage project.</p> <p>Developer (Greenbriar Homes Limited) to provide 41no turnkey acquisitions at Ard an Radhairc, Nafarty, Carrickmacross.</p> <p>Funding from Department of Housing, Local Government and Heritage under ReBuilding Ireland or Housing for All</p>	<p>Advertise Expression of interest for the Sale of Houses and/or Land for Social Housing to Monaghan County Council 2018-2019 on etenders in June 2018.</p> <p>Assess Turnkey submissions.</p> <p>Make submission to Department requesting approval.</p> <p>Receive Department approval.</p> <p>Initiate contracts process with successful developer Greenbriar Homes Limited and sign contracts.</p> <p>Works commence on site.</p> <p>Handover of houses at completion of works.</p>	<p>Expression of Interest advertised for sale of Sale of Houses and/or Land for Social Housing to Monaghan County Council.</p> <p>Turnkey Submissions assessed.</p> <p>Submission forwarded to Dept requesting approval for funding.</p> <p>Funding received from Dept.</p> <p>Contract process initiated with developer.</p> <p>Works commenced on site and progressed to completion.</p> <p>41 Housing Units acquired by MCC</p>	<p>Forty-one homes added to social housing stock and occupied by social housing tenants which caters for Social Housing Need in Carrickmacross and towards Rebuilding Ireland or Housing for All targets.</p>

## Description of Programme Logic Model

### Objectives:

Rebuilding Ireland or Housing for All objective is to reduce homelessness and increase social housing delivery. The objective of this project was to address and reduce the level of social housing need of 352 housing applicants identified in Carrickmacross, County Monaghan as at the time of the appraisal and initiation of this project.

### Inputs:

Monaghan County Council staff to initiate, assess and manage project.

Developer (Greenbriar Homes Limited) to provide 41no turnkey acquisitions at Ard an Radhairc, Nafarty, Carrickmacross.

Funding from Department of Housing, Local Government and Heritage under ReBuilding Ireland or Housing for All

### Activities:

Advertise Expressions of Interest for the Sale of Houses and/or Land for Social Housing to Monaghan County Council 2018-2019 on tenders in June 2018. It is an objective of Monaghan County Council to create sustainable communities by encouraging a greater mix of social and private housing. Proposals for Sales of Houses and/or Land within areas of demand which do not currently have a concentration of social housing, are particularly beneficial.

- Assess Turnkey submissions.
- If suitable, make submission to Department requesting approval.
- Receive Department approval.
- Initiate contracts process with successful developer Greenbriar Homes Limited and sign contracts.
- Works commence on site.
- Handover of houses at completion of works.

### Outputs:

Progression and completion of each of the activities outlined above.

Delivery of forty-one high quality homes for social tenants. The development comprises of 4no 2-Bedroom Mid terraced Houses & 37no 3-Bedroom Semi-Detached/Terraced Houses, includes open space, playground, landscaping, new access roads, drainage, street lighting and siteworks. Works commenced in November 2020, with handover of six houses in December 2021, 28 houses in September 2022 and the remaining seven houses in December 2022. The forty-one homes have been finished to a high-quality standard and have excellent Building Energy Ratings of A2.

### Outcomes:

Forty-one homes at Ard an Radhairc added to Monaghan County Council social housing stock. All properties occupied by social tenants which caters for the high Social Housing Need in Carrickmacross. These properties were provided towards Monaghan County Council's Rebuilding Ireland or Housing for All targets.

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

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- June 2018 Business Case Proposal for Invitation for Expressions of Interest for the sale of houses and/or land for social housing.
  - June 2018 Approval to Publish Request for Tender
  - June 2018 Publication of RFT Advertise Expressions of Interest for the Sale of Houses and/or Land for Social Housing to Monaghan County Council 2018-2019
  - July 2018 Advertisement of Invitation for Expressions of Interest in local press
  - March 2019 Turnkey submission by Greenbriar Homes Limited for 41 houses at Ard an Radhairc, Carrickmacross
  - May 2019 Submission to Department requesting funding approval.
  - June 2019 Department Approval for 41 houses funding
  - October 2020 CEO to accept Combined Building Agreement and Contract for Sale.
  - Nov 2020 Commencement of Construction
  - 20/12/2021 Handover of 6 houses
  - 30/09/2022 Handover of 28 houses
  - October 2022 Allocation of 34 housing units to Tenants
  - 26/10/2022 Revised Department Approval due to inflation costs
  - 09/12/2022 Handover of final 7 houses
  - Jan-April 2023 Allocation of remaining 7 housing units

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


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The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the Ard an Radhairc Housing Acquisition Project, Nafarty, Carrickmacross.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Business Case Proposal	Business case for publication of expressions of interest in sale of houses and/or land to MCC for social housing
Approval to publish RFT	Signed approval from Housing Senior Executive for publication of RFT invitations for expressions of interest in sale of houses and/or land for social housing.
Advertisement of Invitation Expression of Interest 2018	Local Press Advertisement of Invitation for Expressions of Interest for the Sale of Houses and/or Land for Social Housing to Monaghan County Council 2018-2019
Procurement Checklist	Checklist of steps in respect of Request for Tender Process
RFT publication on ETenders	Proof of publication of RFT Invitation in June 2018
Publication of Invitation on TED website	Publication of Invitation for Expressions of Interest on TED website for Official Journal of EU June 2018
Submission of Expression of Interest from Developer 29/03/2019	Expression of Interest from developer to advertised RFT from MCC
Project Appraisal 41 at Corr an Tobair Carrickmacross	Appraisal of project for submission to DHLGH for funding to acquire housing units.
Signed Assessment Matrix April 2019	Turnkey assessment of submission and marked accordingly
Valuation Report	Valuation Report of independent valuation of proposed development by qualified agent
Letter to Dept HLGH	Cover letter to the Department for approval of funding for housing acquisition project - 41 houses at Corr an Tobair Carrickmacross
Letter of Approval from DHLGH received 28 June 2019	Department Approval for funding

CE Order	Order to sign Combined Building Agreement and Contract for Sale
Signed Combined Building Agreement and Contract for Sale	Signed Contract for Turnkey acquisition
Dept Approval Letter for revision of contract prices - Oct 2022	Dept Letter of approval for increased contract price
Signed Deeds of Variation	Signed Deed of Variation of Contract for Turnkey acquisition
CE Order – Deeds of variation	CEO to approved and execute Deed of Variation for Turnkey acquisition
Housing For All	Government’s Multi Annual Housing Plan to 2030
Corporate Plan	High Level Goals, Supporting Strategies, and Indicators in relation to the provision of good quality accessible social housing
NOAC Report	Performance Indicators on the delivery of social housing stock per year.
Planning Permission Documentation	Council Website
Oireachtas Capital Projects Update August 2022	Update to Oireachtas on capital housing projects including Ard An Radhairc
Records of Expenditure on housing acquisition	Excel spreadsheets recording payments for phased housing acquisition on the project.

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**Section B - Step 4: Data Audit**


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The following section details the data audit that was carried out for the Ard an Radhairc Housing Acquisition Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Business Case Proposal	Business case for publication of expressions of interest in sale of houses and/or land to MCC for social housing	Housing Section - Laserfiche
Approval to publish RFT	Signed approval from Housing Senior Executive for publication of RFT invitations for expressions of interest in sale of houses and/or land for social housing.	Housing Section - Laserfiche
Invitation for Expressions Of Interest 2018	Public advertisement for Invitation of Expressions of Interest - detailing location of sites and numbers and types of houses for which MCC requested expressions of interest for purpose of acquisition. Criteria for Selection/Decision.	Housing Section - Laserfiche
Procurement Checklist	Checklist of steps in Request for Tender Process	Housing Section - Laserfiche
RFT publication on ETenders	Proof of publication of RFT Invitation in June 2018	Housing Section – Laserfiche
Publication of Invitation on TED website	Publication of Invitation for Expressions of Interest June 2018	Housing Section - Laserfiche
Submission of Expression of Interest from Developer 29/03/2019	Terms of Expression of Interest including developer details, information on proposed development, number and type of houses, maps, drawings, cost breakdown and asking price per house type	Housing Section - Laserfiche

Signed Assessment Matrix April 2019	Record of assessment of acquisition project in terms of housing need, number and size of houses, value for money, proximity to services	Housing Section - Laserfiche
Valuation Report	Valuation of proposed housing development.	Housing Section - Laserfiche
Project Appraisal 03/05/2019	Appraisal submitted to DHLGH for approval of funding. Outlines basis of submission and factors supporting the project.	Housing Section - Laserfiche
Dept Letter of Approval 28/06/2019	Approval of budget for scheme from DHLGH	Housing Section - Laserfiche
Business Case to Management Team 22/09/2020	Business case for approval of Management Team	Housing Section - Laserfiche
CEO H208/2020 of 22/09/2020	CEO Order to accept Combined Building Agreement and Contract for Sale and Acknowledgement of Notice of Assignment and Part V Formal Agreement – and seal of Council to be affixed thereto.	Housing Section – Laserfiche
Signed Combined Building Agreement and Contact for Sale dated 14/10/2020	Terms of Building Agreement and Contact for Sale between MCC and Developer for build and sale of housing units to MCC	Housing Section - Laserfiche
Email correspondence from developer – 5 <sup>th</sup> Sept 2022. Notification Email from Housing SEE to DHLGH - Sept 2022	Request from developer for review and approval for updated inflationary costs. Email Notification to DHLGH re issue of increased material costs.	Housing Section - Laserfiche
CEO H329/2022 of 29/09/2022	CEO Order to approve and execute Deed of Variation of 29/09/22 – concerning correction of some of the inaccurate terms of the original contact agreement	Housing Section – Laserfiche
Signed Deed of Variation dated 29/09/2022	Deed of Variation concerning correction terms of the original contact agreement	Housing Section – Laserfiche
Quantity Surveyor Advice	Advice from Quantity Surveyor on request by contractor for increased price	Housing Section - Laserfiche
Form HCA3 - Request to Dept for Increased Funding 7 <sup>th</sup> Oct	Request to DHLGH for approval of increased	Housing Section - Laserfiche



2022	funding on basis of inflationary costs.	
Letter of Approval by Dept for increased funding – 26/10/2022	Dept confirmation of approval for increased funding in relation request from contactor for uplift in agreed contact price.	Housing Section - Laserfiche
CEO H488/2022	CEO Order to execute Deed of Variation to increase the price agreed for the housing acquisition	Housing Section – Laserfiche
Signed Deed of Variation dated 25/11/2022	Deed of Variation to increase the contact price for the housing acquisition	Housing Section – Laserfiche
HCA4 Claim Forms	Applications to Dept for drawdown of approved funding.	Housing Section – Laserfiche
Engineer Inspection Photos	Proof of site visits by MCC Engineers and confirmation works completed per terms of contact	Housing Section - Laserfiche
Oireachtas Update Aug 2022	Presentation to Oireachtas on Capital Housing Projects including Ard An Radhairc.	Housing Section Laserfiche
BCMS Certification of compliance with building regs	Building Control Management System Certification of compliance with building regs in respect of the completed housing units	Solicitor – being acquired by Housing Section
RIAI Certs of compliance with planning permission	Inst of Architect Certificates of compliance with planning permission for housing units	Solicitor – being acquired by Housing Section
Confirmation of registration with Land Registry	Confirmation that acquired housing units have been registered in the ownership of MCC.	Pending

### Data Availability and Proposed Next Steps

Documentation pertaining to all stages of the project is stored by Housing Section on the Laserfiche Data Management System and arranged by document type and according to the stage of the project to which the document refers. The database was accessible to Internal Audit for the purposes of the data audit and can be assessed for future evaluation of the project.

Documents pertaining to BCMS certification of compliance with building regulations and RIAI certificates of compliance with planning permission are currently with MCC Solicitor but have been requested to be provided to Housing Section.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Ard an Radhairc Housing Acquisition Project based on the findings from the previous sections of this report.

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

The project complies with standards set out in the Public Spending Code in regard to the appraisal and implementation stages. The documents audited demonstrate that the project was carefully appraised in terms of need, potential benefit, cost and value for money and technical factors such as proximity of the proposed development to services. It has been noted that the Vendor on this project did not have planning permission at the time of the appraisal of the Vendor's Expression of Interest and that an appeal was lodged to An Bord Pleanála after planning permission was granted in October 2019. The appeal was determined by An Bord Pleanála in April 2020. This would have contributed to the time lapse between the receipt of approval for funding in June 2019 and the eventual commencement of the project building works in November 2020. It is acknowledged that the onset of restrictions arising from the Covid Pandemic from March 2020 would also been a factor in this time lapse. Although, planning permission was obtained and the appeal disposed of prior to the signing of the Building Agreement and Contract for Sale in October 2020, a recommendation arising from this matter is deemed appropriate and is included in Appendix 2 of this report.

On the basis of the records associated with the project and from discussions with relevant Housing Staff, it can be confirmed that the project was regularly monitored during its implementation with evidence of:

- Regular communication
  - between Housing Staff and Developer
  - between Housing Staff and Council Solicitor
  - between Housing staff in respect of the development and completion of the project to the required standards
- Monitoring and control of income and expenditure associated with the progression of the project.
- Prompt action on the part of Housing Staff upon development of issues pertaining to the impact of inflation on material costs and a requirement for an amendment to other terms of contact required by legal advice.
- Effective communication with funder (Dept HLGH)
- Regular monitoring of development of project by Council technical staff over the lifetime of the project and interventions with contactor when required.

In relation to the implementation phase of the project, audited documents show that a requirement arose towards the end of the life of the project for variation of the original contract price for the project. This requirement arose as a result of the impact of inflation on material costs over the lifetime of the project. The issue of the increased costs was comprehensively analysed by a Quantity Surveyor engaged by MCC and the QS report concluded that the increased costs were low and reasonable. The matter was efficiently progressed and resolved by submission to the funder with subsequent approval for the increased contract price. Timely resolution of this issue appears to have prevented undue delay on the completion of the project and possibly avoided adverse impacts for the project and both MCC and the funder.

It can be noted that a post implementation analysis was not completed on the basis that the project was a housing (turnkey) acquisition project and not a construction project undertaken directly by the Housing Authority. However, it is recommended that a post project analysis and report should be undertaken on this project in order to derive and record learnings that may be of benefit to future projects of a similar nature and for the assistance of any future evaluation of this project.

It is acknowledged that post implementation work was undertaken at the completion of this project including pursuit of closure on final works on the project and efficient allocation by Housing Section of 34 of the finished housing units in October 2022 to social housing applicants to fulfil the ultimate objectives of the project. The remaining 7 houses were allocated in early 2023.

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

There is sufficient data available to undertake an evaluation of all stages of the project as outlined above. The data is stored on Housing Sections Laserfiche Data Management System and is arranged according to the stage of the project to which each document refers. The documentation audited is reasonably clear and of good quality with appropriate documentation available for each stage of the project.

While there is sufficient documentation to evaluate the appraisal and implementation of the project including evidence of approval of the project by senior management and CE Orders, there appears to be an anomaly regarding the date of approval of the Housing Business Case and the Request Form to Publish an RFT, both of which were signed as approved on 18<sup>th</sup> June 2018 whereas the date of publication on the RFT appears to have occurred on 17<sup>th</sup> June, 2018. Both the above approvals were signed by the Housing Senior Executive as approver but there does not appear to be a record of approval from the Director of Service, which would appear appropriate to Requests for Tenders pertaining to housing developments of the size acquired by this project. It will be recommended that approvals for business proposals and RFTs of this scale should be approved by DOS and correctly dated.

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

Recommendations for improvement are outlined in Appendix 2 of this report.

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### Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the Ard an Radhairc Housing Acquisition project:

The Ard an Radhairc project was for the acquisition of 41 turnkey (new build) houses from a developer for the purpose of addressing assessed housing need in Carrickmacross. The cost of the project was € 10,422,633 incl. vat which comprised capital expenditure of € 10,383,132 in respect of the purchase of the houses with an additional € 39,501 expenditure on legal fees. This project was fully funded by the Department of Housing, Local Government and Heritage with the exception of a late legal fees invoice which is being referred to the Department. The project represents 1% of the total amount of the Inventory of Capital expenditure for the reference year.

The project was initiated by advertisement on ETenders, Official Journal of EU and local press for expressions of interest to sell land or housing units to the local authority for the purpose of addressing the local authority social housing list. Audited documentation associated with the project and discussion with Housing Staff involved on the project provide confirmation that the need for the project had been analysed and ascertained prior to the initiation of the project. The project was appraised at its early stages in terms of justification and cost by use of an assessment matrix and a business case was developed and submitted to the funder for approval. The business case was subsequently accepted by the Department of Housing, Local Government and Heritage and the requested funding amount approved.

It is noted that the developer in this case did not have planning permission at the time of the submission of the Expression of Interest. When planning permission was granted, it was appealed to An Bord Pleanála and a determination issued in April 2020, which would have contributed to a time lapse between the approval of funding from DHLGH in June 2019 and the commencement of the development in November 2020. This in turn may have been a factor in the amendment to the contract price towards the end of the project due to the impact of inflation in 2022. Consequently, a recommendation arising from this matter is included in Appendix 2 of this report. It is noted that the project ran concurrently with the restrictions that arose from the Covid pandemic, but this does not appear to have excessively impeded the progression of the project after building works started in November 2020.

It appears that a request arose from Monaghan Co. Council's Solicitor during the project in respect of documentation confirming proof of ownership of the land on which the project was to be developed. While it is acknowledged that this issue was resolved at the early stages, it will be recommended that proof of ownership of lands should be submitted to Housing Section prior to the signing of a contract in respect of housing acquisition projects.

There was a requirement for variation of the original contract price of this project which occurred towards the end of life of the project as a result of the impact of inflation on material costs. The issue of the increased costs was comprehensively analysed by a Quantity Surveyor engaged by MCC and the QS report concluded that the increased costs were low and reasonable. The matter was efficiently progressed and resolved by submission to the funder and subsequent approval for the increased contract price. Speedy resolution of this issue appears to have prevented undue delay on the completion of the project and possibly avoided adverse impact on the project and for both MCC and the funder.

While there is sufficient documentation to evaluate the appraisal and implementation of the project including evidence of approval of the project by senior management including CE Orders, it has been noted that documents to do with approval by the relevant Director of Services for tendering for this project are to be located.

Audited documentation demonstrates that the implementation of the project was effectively monitored and managed by Housing Section with regular streams of communication between Housing Section and the developer and other parties. The implementation stage included checks by Housing engineering staff to ensure that the building project was meeting required standards and timeframes. In this regard, audited documentation included copies of communication and correspondences amongst Housing Technical Staff and with the Vendor as well as photographs taken from the site at intervals during the progression of the project. It is however recommended that such inspection visits should include a written engineer report, which should be retained on project files.

There was some evidence, from records of communication for this project, of concern on the part of Housing Technical Staff with a delay in closing out snagging lists that had previously been highlighted for a number of housing units. While those issues appear to have been resolved, it will be recommended that contracts in respect of building or acquisition projects should include a clause granting MCC the option of penalising a developer upon failure to complete the project by the contracted target date.

Audit of this project revealed that Housing Section exercised control to ensure timely and orderly completion of the project and the acquired housing units were allocated promptly after the completion of the project. However, as already noted, there does not appear to have been a post project analysis in this case and such an evaluation is to be recommended as itemised in appendix 2 of this document.

**Conclusion:**

Following audit of the documentation associated with this project, Internal Audit is of the opinion that the project was appraised, planned, monitored, and implemented in compliance with the Public Spending Code and the level of compliance is deemed to be **Satisfactory** as per the assurance categories itemised in Appendix 1.

**Appendix 1**

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
<b>SUBSTANTIAL</b>	Evaluation opinion:  Testing opinion:	Compliance with NOAC guidance notes and availability of adequate back up documentation in 80 – 100 % of Performance Indicators sampled.  Substantial level of compliance with possibility of scope for improvement.
<b>SATISFACTORY</b>	Evaluation opinion:  Testing opinion:	Compliance with NOAC guidance notes and availability of adequate back up documentation in 60 – 79 % of Performance Indicators sampled.  Significant level of compliance with a requirement for improvement.
<b>LIMITED</b>	Evaluation opinion:  Testing opinion:	Compliance with NOAC guidance notes and availability of adequate back up documentation in 40 – 59 % of Performance Indicators sampled.  Significant level of non-compliance. Accuracy and/or robustness of annual return is compromised.
<b>UNACCEPTABLE</b>	Evaluation opinion:  Testing opinion:	Compliance with NOAC guidance notes and availability of adequate back up documentation in 0 – 39% of Performance Indicators sampled  Systemic non-compliance. Data submitted for the annual return is unfit for purpose and open to censure.

**Appendix 2**

	<b>Internal Audit Recommendations Below</b>	<b>To be completed by Director and / or Relevant Section Head.</b>			<b>Comments from Management Team</b>
	<b>Public Spending Code Quality Assurance Process Ard an Radhairc Housing</b>	<b>Proposed Actions/Actions Undertaken</b>	<b>Timeline for delivery</b>	<b>Section/Person responsible</b>	<b>Comments from Management Team</b>
<b>1</b>	Housing Section to draft a step-by-step procedure in respect of the purchase of turnkey housing developments. The procedure should include those recommendations set out hereunder that are approved by the Management Team.				
<b>2.</b>	Invitations/RFT for Expressions of Interest in sale of housing units or lands for provision of social housing must receive signed approval of Director of Services prior to publication and such signed approval to be dated and carefully recorded on the data management system.				
<b>3.</b>	Immediately prior to signing a Building Agreement/Contract for Sale in respect of the acquisition of turnkey housing developments, Housing Section should seek written verification from the Vendor/Developer of the prices/costs quoted in the Expression of Interest documents. The Vendor/Developer should be instructed to re-submit or withdraw the Expression of Interest where such written verification is not forthcoming.				

4.	Prior to signing a Contract in respect of the acquisition of turnkey housing developments, or in respect of the construction of social housing developments, Housing Section should require the Vendor/Developer to submit a copy of proof of ownership of the lands on which the units are to be located.				
5.	Prior to signing a Contract in respect of the acquisition of turnkey housing developments or the construction of social housing developments, Housing Section should require the vendor/developer to provide written notification of the identity of the project team/contractor/sub-contractors who will undertake the construction of the development.				
6.	Housing Section should arrange with the assistance of legal advice for the insertion of a clause in Building Agreements/Contracts providing an option for penalties against the developer/vendor in the event of failing to meet the agreed target dates for the development.				
7.	Housing Section to complete a post project report for the Ard an Radhairc housing acquisition project and for all subsequent turnkey acquisition projects.				
8.	Housing Engineers to produce reports in respect of milestone site inspections to turnkey housing developments				



<b>9.</b>	BCMS certification of compliance with building regs. & RIAI certs of compliance with planning permission for the Ard An Radhairc housing development and for all subsequent housing developments to be obtained by Housing Section and stored with other documentation pertaining to those developments.				
<b>10.</b>	Housing Section to obtain written confirmation from Solicitor confirming registration of ownership of housing units and lands acquired at Ard An Radhairc and similarly for all subsequent housing acquisitions/developments; and to seek written confirmation from Solicitor that the charges on Folio MN20753F as referred to in Paragraph 6 of the Combined Building Agreement and Contract for Sale have been removed.				

## C.2 Quality Assurance – In depth check

# Comhairle Contae Mhuineacháin



Internal Audit Report on the Housing Adaptation Grant Scheme for the  
Public Spending Code review.

Report Issued by Internal Audit Unit.

May 2023

## Quality Assurance – In Depth Check

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**Section A: Introduction**

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

<b>Programme or Project Information</b>	
<b>Name</b>	Housing Adaptation Grants for Older People and People with a Disability
<b>Detail</b>	Provision of grant funding through Housing Adaptation Grant (HGD), Mobility Aids Grant (MAG) and the Housing Aid for Older People (HOP) to improve living conditions for older people and/or people with a disability.
<b>Responsible Body</b>	Monaghan County Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	1 <sup>st</sup> January 2022
<b>End Date</b>	31st December 2022
<b>Overall Cost</b>	€ 2,253,704

### Project Description – Housing Adaptation Grants for older people and people with a disability

The Housing Adaptation Grants Scheme is available to assist in carrying out works that are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability or for an older person living in poor housing conditions to have necessary repairs or improvements carried out to allow them to remain in their own homes. There are three distinct grant types available within the suite of adaptation grants for older people and people with a disability, namely: Housing Adaptation Grant, Mobility Aids Grant, and the Housing Aid for Older People Grant.

The Scheme is 80% funded by the Department of Housing, Local Government and Heritage (DHLGH) with a 20% contribution from the resources of Monaghan County Council (MCC). There are currently 1.5 whole time equivalent staff members within Housing Adaptation Grants Section and engineering resources are provided by 5 Housing Engineers. Where required, Housing Section engages the service of external Occupational Therapists (OT) to assist in the assessment of some of the grant applications where an OT has not been engaged by the applicant.

The Number of grant applications received by Housing Adaptation Grants Section during 2022 was 329. This comprised of 83 applications to the Housing Adaptation Grant for Disabled Persons (HGD), 41 applications for the Mobility Aids Grant (MAG) and 205 to the Housing Aid for Older People Grant (HOP). The total number of grant applicants paid during 2022 was 234, as at the end of 2022.

The combined (DHLGH & MCC) approved funding allocation to Housing Section in 2022 for payment of the Housing Adaptation Grants was € 2,300,000. The initial combined funding allocation for the year was € 1,303,725. However, the amount of the allocation was increased twice during the year to meet the high level of customer demand for the Grant Scheme. The expenditure amount incurred in 2022 in respect of the Scheme was € 2,253,704 which represents 3% of the total current expenditure itemised on the Inventory of Capital and Current Expenditure for 2022. The total amount paid out to grant applicants across the three grant types in 2022 was € 2,046,197.

The below extracts from the Annual Financial Statement (AFS) illustrate the Budget versus Actual Income and Expenditure balances in respect of Housing Adaption Grants Scheme for Older People and People with a Disability for 2022.

#### Housing Grants A09 - Expenditure year 2022

Programme Code	Job Code	Name	Actual Exp 2022	Budget
A0901 - Housing Adaptation Grant	01340001	Disabled Persons Grant	€ 600	€ 1,500,000
A0901 - Housing Adaptation Grant	01340003	Housing Adaption Grant Scheme	€ 1,027,319	€ -
A0901 - Housing Adaptation Grant	01340004	Mobility Aids Grant	€ 112,429	€ -
A0904 - Other Housing Grant Payment	01340005	Housing Aid for Older People	€ 918,448	€ -
A0999 - Service Support Costs	01099999	A09 Housing Grants Payroll & Travel	€ 102,564	€ 126,692
A0999 - Service Support Costs	ZA09ZZZZ	A09 Housing Grants Service Support	€ 92,344	€ 82,089
<b>Total Expenditure Year 2022 A09 Housing Grants</b>			<b>€ 2,253,704</b>	<b>€ 1,708,781</b>

**Housing Grants A09 – Income Year 2022**

Programme Code	Job Code	Name	Actual Income 2022	Budget
A0901 - Housing Adaptation Grant	01340001	Disabled Persons Grant	€ -	€ 1,200,000
A0901 - Housing Adaptation Grant	01340003	Housing Adaption Grant Scheme	€ 821,855	€ -
A0901 - Housing Adaptation Grant	01340004	Mobility Aids Grant	€ 89,943	
A0904 - Other Housing Grant Payment	01340005	Housing Aid for Older People	€ 734,758	€ -
A0999 - Service Support Costs	01099999	A09 Housing Grants Payroll & Travel	€ -	€ -
A0999 - Service Support Costs	ZA09ZZZZ	A09 Housing Grants Service Support	€ 6,428	€ 6,247
<b>Total Income Year 2022</b>	<b>A09 Housing Grants</b>		<b>€ 1,652,984</b>	<b>€ 1,206,247</b>

The following table derived from Agresso FMS outlines the breakdown of the expenditure amount for the Scheme between the three main grant types and per expenditure type for year 2022. The total amount of grants paid out to applicants across the three grant types in 2022 was € 2,046,197.

Job Code		Acc element(T)	Euro Amount
01340001	Disabled Pers Grant	Consultancy Fees	€ 600.00
01340003	Housing Adapt Grant	Housing Grants	€ 1,020,119.19
		Consultancy/Professional Fees and Expenses	€ 7,200.00
01340004	Mobility Aids Grant	Housing Grants	€ 107,629.45
		Consultancy/Professional Fees and Expenses	€ 4,800.00
01340005	Housing Aid for Older	Housing Grants	€ 918,448.22
01099999	Service Support Costs	Wages / Salaries	€ 100,080.69
		Staff Travelling & Subsistence Expenses	€ 2,483.32
ZA09ZZZZ	Service Support Costs	Overhead Alloc	€ 92,344.00
			€ 2,253,704.87

The following describes the apportionment of the above expenditure for the Scheme.

Expenditure Type	Amount	Percentage
Housing Grants	€ 2,046,196.86	90.7%
Wages Salaries	€ 100,080.69	4.44%
Overhead Allocation	€ 92,344.00	4.09%
Consultancy Fees	€ 12,600.00	0.56%
Travel & Subsist	€ 2,483.32	0.11%
<b>TOTAL</b>	<b>€ 2,253,704.87</b>	

The following table derived from Agresso FMS outlines the breakdown of grant funding recouped from DHLGH per grant type for year 2022.

Job Code		Acc element(T)	Euro Amount
01340003	Housing Adapt Grant	DHLGH	€ 760,249.62
		Transfer to/from Cap/Rev (Inc)	€ 61,605.20
01340004	Mobility Aids Grant	DHLGH	€ 88,342.76
		Transfer to/from Cap/Rev (Inc)	€ 1,600.20
01340005	Housing Aid for Older	DHLGH	€ 697,876.73
		Transfer to/from Cap/Rev (Inc)	€ 36,881.40
ZA09ZZZZ	Service Support Costs	Overhead Alloc	€ 6,427.75
		<b>Total Income</b>	<b>€ 1,652,983.66</b>

As per the above table, recouped funding received from DHLGH for the reference year as at end 2022 was € 1,546,469 with an additional allocation of € 100,086 from Monaghan County Council to match the increased allocation provided by the Department during 2022, as referred to earlier.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Housing Grants Section completed a Programme Logic Model (PLM) for the Housing Adaptation Grants Programme. 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>HGD – to assist in the carrying out of works that are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability who is a member of the household.</p> <p>MAG – to fast-track grant aid to cover a basic suite of works to address mobility problems.</p> <p>HOP – to assist older people living in poor housing conditions to have necessary repairs or improvements carried out.</p> <p>To ensure provision of private housing grants for people with a disability and older persons in our community to meet the priority needs of people in County Monaghan.</p>	<p>Department of Housing, Local Government &amp; Heritage funding and Monaghan County Council resources</p> <p>Staff resources</p> <p>Occupational Therapists</p>	<p>Opening of annual programme</p> <p>Receipt of applications</p> <p>Verification of applications</p> <p>Registration of applications</p> <p>Occupational Therapists reports</p> <p>Initial Inspection (engineering staff)</p> <p>Recommendation / approval of grants</p> <p>Create CE Orders and issue letters of offer to applicants.</p> <p>Ongoing monitoring</p> <p>Final Inspections (Engineering Staff)</p> <p>Processing payments</p> <p>Recoupment of funds</p> <p>Monitoring Budget</p>	<p>Delivery of housing grants across the county to improve living conditions for older people and people with a disability.</p> <p>Applications Registered and Verified</p> <p>Applications Registered</p> <p>Occupational Therapists Reports checked and processed.</p> <p>Applicant’s House Checked by Engineer</p> <p>Engineer’s Report</p> <p>Letters of Offer issued.</p> <p>CE Orders signed.</p> <p>Progress of application monitored.</p> <p>Engineer’s Final Report</p> <p>Payments processed and issued to applicants.</p> <p>Funding recouped from Department.</p>	<p>Provision of private housing grants for people with a disability and older people in County Monaghan</p> <p>Provision of assistance in the adaptation of housing stock to the needs of elderly people and people with a disability</p> <p>Meeting priority needs of people in Co Monaghan County Council</p> <p>Improved / Enhanced well-being of people in Co Monaghan</p> <p>Meeting the High-Level Goals of the Corporate Plan</p> <p>Achieving the Service Objectives and Performance Standards of the ADSP.</p>

Objectives	Inputs	Activities	Outputs	Outcomes
		Requesting increased Dept funding as required  Staff Meetings  Input to Manager's Report	Increased funding requested as required.  Minutes of staff meetings  Updates to Manager's Reports	



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

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The following section tracks **Housing Adaptation Grants programme** in terms of key programme activities



### Timeline for Programme

- Delivery of the Housing Adaptation Grants Scheme from 1<sup>st</sup> January to 31<sup>st</sup> December each year under the following stages:
- Opening of annual programme
- Receipt of applications
- Verification of applications
- Registration of applications
- Occupational Therapists reports (where applicable)
- Initial Inspection (engineering staff)
- Recommendation / approval of grants
- Create CE Orders and issue letters of offer to applicants.
- Ongoing monitoring
- Final Inspections (Engineering Staff)
- Processing payments
- Recoupment of funds
- Review of expenditure against budget allocation
- Review of applications received and being processed.
- Ongoing review of recoupment of grant payments
- Staff meetings to review expenditure and applications processed.

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


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The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the **Housing Adaptation Grants Scheme**

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Application Form	Detailed application form for all three grant schemes containing details of the conditions and criteria for the scheme and documentation to be provided.
Guidance notes	Detailed outline of the criteria / conditions / administration of the schemes
Regulations	Housing Regulations 2007 (S.I. No 670 of 2007), Amendment Regulations 2014 (S.I. No. 104 of 2014)
Laserfiche	Data Management system for storage, organisation, and processing of workflow.
Corporate Plan	High Level Goals and Supporting Strategies.
Housing Grants Procedures	Detailed outline of procedures for appraisal, processing of applications, grant payments, appeals recoupment of Housing Adaption Grants
Budget and Financial Management System	Record and Analysis of Income and Expenditure
Correspondence from DHLGH	Notifications on annual funding allocation /instructions from the funder.
Annual Service Delivery Plan	Objectives, strategy, performance indicators
Register of Applications received	Record of number and details of grant applications
Chief Executive Orders	CE Orders to issue letter of offer to grant applicants
Minutes of Staff Meetings	Record of key decisions
Quarterly Reports from DHLGH on drawdown levels.	Information on percentage drawdown of allocation per Local Authority
Risk Register	To identify and categorise risks that would compromise the programme and provide mitigations to reduce or remove the risks or their potential effects.

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


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The following section details the data audit that was carried out for the **Housing Adaptation Grants Scheme programme**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Housing Regulations 2007 (S.I. No 670 of 2007), Amendment Regulations 2014 (S.I. No. 104 of 2014	Legislative provisions for the administration of the Housing Adaptations Grants Schemes.	Available at Housing Section
DHLGH Guidance Notes for Local Authorities on the Housing Adaptation Grants	Guidance from DHLGH on the administration and operation of the Housing Adaptation Grant Schemes	Available at Housing Section
Housing Adaptation Grants Application Forms	Setting out the criteria and requirements for applications by householders to the Grants Scheme.	Available at Housing Section and online
Completed and Processed Housing Grant Application Forms	Completed and processed grant applications available for audit of level of compliance with Housing Grants procedures.	Available at Housing Section-Laserfiche Data Management System
Laserfiche	Data Management System for storage, organisation, and processing of workflow.	Available at Housing Section and as in house IT resource.
Corporate Plan	Setting out high level goals and supporting strategies of MCC pertaining to the Housing Adaptation Grants Scheme	Available at Housing Section and online
Annual Service Delivery Plan	Outlines objectives, delivery strategy and performance standards for delivery of the Housing Adaptation Grants Scheme.	Available at Housing Section and online.
Housing Grants Procedures	Detailed outline of procedures for procedures for appraisal, processing, grant payments, appeals recoupment of Housing Adaption Grants	Available at Housing Section
Budget and Financial Management System	To monitor income and expenditure and ensure adequate funds to operate the Housing Adaptation Grants Scheme	Available to Housing Section on Agresso and through consultation with Finance Unit.
Breakdown Funds Check for Year	Excel spreadsheet with analysis of funding committed per stage of programme and balance remaining – updated as year progresses	Available at Housing Section

Correspondence from DHLGH on yearly allocations	Confirmation of funding allocations available for the operation of the Scheme	Available at Housing Section
Register of Applications Received	Record of number and details of each individual application received.	Available as IT resource at Housing Section
Chief Executive Orders	CE Orders to issue letter of offer to grant applicants	Housing Section
Minutes of Staff Meetings	Record of key decisions pertaining to funding and other administrative matters.	Housing Section
Quarterly Reports from DHLGH on drawdown levels.	Information on percentage drawdown of allocation per Local Authority	Available at Housing Section
Written confirmation of match funding from Head of Finance (HOF)	Confirmation of MCC match funding against allocations from DHLGH	To be provided
Written authorisation from HOF to seek increased funding allocation from DHLGH	Authorisation from HOF to proceed to seek additional funding from DHLGH	To be provided
Excel Spreadsheet check of recoupmnts per year	Check by Finance Unit that all grants paid are fully recouped per year	Finance Unit

### Data Availability and Proposed Next Steps

All key data pertinent to the audit and evaluation of the funding, work processes and outputs of Housing Adaption Grants Section (A09) is available within Housing Section or through organisational IT resources including Agresso FMS. Documentation pertaining to the grants application process and workflow including completed and processed grant application forms is principally stored and accessible on Housing Section's Laserfiche Data Management System and is arranged according to the stage of workflow to which the document pertains and to the type and status of grant application. Additional documentation relating to the monitoring of funding balances and grant amounts paid out as well as recoupmnt of same is available in excel format in Housing Section and Finance Unit.

## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Housing Adaption Grants Scheme based on the findings from the previous sections of this report.

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

Yes, the operation of the Housing Adaptation Grants programme complies with the Public Spending Code in terms of:

- Regular appraisal and evaluation of the level and type of customer demand across the three adaptation grants.
- Regular appraisal and monitoring of the drawdown of available funding and the requirement for additional funding to meet levels of customer demand.
- Availability of a detailed outline of work process procedures associated with the Adaption Grants Scheme in a document titled Housing Grants Procedures Updated April 2023.
- Compliance of the workflow process with the Housing Grants Procedures as updated April 2023.
- Appraisal and check of individual grant applications by two administrative staff members and further technical evaluation by Occupational Therapists and Housing Engineering Staff. Housing Staff have advised of difficulties on the part of applicants in securing two quotations, as had previously been required by Housing Grants Section, in respect of the Housing Adaption Grant (HGD). Staff advise that this is caused by the currently high demand for contractor services that are in limited supply with consequent constraints on the ability of applicants, many of whom are elderly or living with a disability, to obtain quotations from more than one supplier for their intended works project. Housing Engineering Staff have a working knowledge of value for money costings and have a facility within their reporting process to notify Housing Admin Staff if works quotations exceed norms. This issue is referred to in the recommendations outlined in Appendix 2.
- Implementation of the objectives and strategy of the programme through effective usage of Laserfiche, which is a process led record management system. It has been noted that there is a difficulty in removing applications from the work process system that have been withdrawn by the applicant or where the applicant is deceased or where information required from the application has not been submitted. This problem has the potential to have an impact on the clarity of the work process and on the accuracy of reports derived from the system and therefore a recommendation on this issue will be included in Appendix 2 of this report.
- Implementation of the programme through structured communications between Housing Admin Staff and other stakeholders – Occupational Therapists – Engineering Staff – Contractors – Applicants – Senior Management.
- Analysis of post implementation through regular monitoring and reporting on levels of funding drawdown and levels of recoument and comparison with figures for drawdown by all other Local Authorities.

Housing grant applications are assessed by two members of housing staff with purchase orders for the issue of grants being approved by a Staff Officer or Executive Engineer in Housing Section. It will be recommended that Housing Section review the current protocol for the approval of Purchase Orders in respect of housing adaptation grants to ensure that it is compliant with Purchase Order Approval Financial Limits by Grade (Agresso) per Appendix 1 of Monaghan Local Authorities Procurement Procedures.

Expenditure amounts on the various stages of the grants process and recoupment amounts for grants paid are updated and recorded on an excel spreadsheet by the Staff Officer in Housing Grants Section. This information is referred to the SEO who monitors the updates for the purpose of ensuring adequate levels of funding and enabling submission of requests for additional allocations of funding to DHLGH in a timely manner. The recoupment of funding is also monitored by Finance Unit and recorded on a recoupment check spreadsheet for audit. It has been noted that there appears to be some variances between the data on this spreadsheet and the amounts recorded under the relevant job codes in Agresso FMS and this matter is referred to in Appendix 2.

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

All key data for the evaluation of this programme is available through Housing Section, Finance Section and through IT resources. Data and workflow associated with the day-to-day operation of the programme is stored on the Laserfiche Document Management System and arranged in a process led format which facilitates ease of access for the purpose of auditing and evaluating the processes and outputs of the programme.

Some additional information pertaining to the programme is stored on Excel within Housing Section. Monitoring of the recoupment of grants paid is available in Finance Unit. Sufficient data is available and accessible to evaluate the programme.

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

Recommendations for improvements are outlined in Appendix 2 of this document.

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### Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the operation of Housing Adaptation Grants Programme A09.

The purpose of the Housing Adaption Grants Scheme programme is to provide easily accessible funding, subject to clearly defined criteria, to assist older people or people with a disability to undertake adaptation works that will make their accommodation more suitable for their needs. The suite of grants available through the Scheme to private homeowners are 80% funded by the Department of Housing, Local Government and Heritage with a 20% contribution from Monaghan County Council.

The expenditure for the Housing Adaptation Grants Scheme (A09) as itemised on the Annual Financial Statement for reference year 2022 was € 2,253,704. This represents 3% of the total current expenditure amount on the Inventory of Current Expenditure for the reference year. The Scheme is administered by 1.5 WTE staff working under the supervision of a Senior Executive Officer.

The number of applications received under the Scheme for 2022 was 329 and 234 grant applications were paid out by the end of the year. Grant applications are stored and processed through Housing Section's Laserfiche Data Management System. This System facilitates organisation of the workflow into 9 distinct work-flow stages which provides effective control and oversight to the administrators for the purpose of efficient processing of all applications. The system also enables prompt and efficient referral of applications to engineering and occupational therapy personnel and the processing and recording of their reports. Crucially, use of the Laserfiche System significantly reduces the possibility for applications being overlooked at any phase of the workflow and facilitates efficient processing through each stage of the workflow process up to an including payment of the approved grant amount and recoupment of the remitted amount back from the Department. Consequently, the system provides a safeguard against overlooking applications or failure to recoup any disbursed grants. Audit of the workflow process demonstrated compliance with the Housing Grants Procedures document adopted by Housing Grants Section and recently updated in April 2023. As already noted, an issue was detected on the work process system in relation to the inability of Staff to re-direct some applications which have been deemed to be ineligible for further processing and a recommendation will issue on this matter on Appendix 2 of this report.

Internal Audit examined the workflow process and the key documentation pertinent to the Scheme as outlined in the audit tables above and conducted meetings with Staff in Housing Section to explore and discuss the operation of the Grants Scheme. An examination of programme income and expenditure amounts for the reference year was undertaken through Agresso FMS. Internal Audit can confirm that the level of compliance of the Housing Adaptation Grants Scheme (A09) with the Public Spending Code is **Satisfactory** in terms of the appraisal, implementation and ongoing review of the programme and having regard to the potential for current or future evaluation of the programme. The level of compliance is as per the terms of the Assurance Criteria outlined in Appendix 1 of this report. Recommendations are outlined in Appendix 2 below.

**Appendix 1 – Assurance Criteria**

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



**Appendix 2 – Recommendations**

	<b>Internal Audit Recommendations Below</b>	<b>To be completed by Director and / or Relevant Section Head.</b>			<b>Comments from Management Team</b>
	<b>Public Spending Code Quality Assurance Process Ard an Radhairc Housing</b>	<b>Proposed Actions/Actions Undertaken</b>	<b>Timeline for delivery</b>	<b>Section/Person responsible</b>	<b>Comments from Management Team</b>
<b>1.</b>	Housing Section to arrange facility on Laserfiche Document Management System that will enable the closure or redirection (where approved by senior management) of withdrawn applications or applications whose applicants have deceased, or which are suspended within the workflow due to prolonged failure of the applicant to provide required information.				
<b>2.</b>	Housing Section to review the current Purchase Order protocol for the payment of grants to ensure that all Purchase Order approvals comply with Purchase Order Approval Financial Limits by Grade (Agresso) per Appendix 1 of Monaghan Local Authorities Procurement Procedures.				
<b>3.</b>	Housing Section to ensure that requests to DHLGH for additional allocations of funding have received prior written approval and written confirmation of sufficient match funding from Head Of Finance and that such written approval is filed on Housing Section filing systems or Laserfiche.				

<p><b>4.</b></p>	<p>Finance Section to arrange reconciliation of the spreadsheet used to monitor recoupments of Housing Adaptation Grants for year 2022 with the recoupment amounts received from DHLGH as itemised under Job Codes 01340003 (Housing Adaption Grant) 01340004 Mobility Aids Grant and 01340005 (Housing Aid for Older Persons)</p>				
<p><b>5.</b></p>	<p>Housing Section to examine and keep under review, adherence to the requirement for applicants to provide two quotations with applications for the Housing Adaptation Grant.</p>				
<p><b>6.</b></p>	<p>Housing Section to require applicants to the Housing Grants Scheme to submit verification of Bank Account details that are submitted with the completed application forms.</p>				
<p><b>7.</b></p>	<p>Housing Section to review and update the Risk Register as it pertains to Housing Grants Section.</p>				

## C3 Quality Assurance – In depth check

# Comhairle Contae Mhuineacháin



Internal Audit Report on N2 Clontibret to Border Road Scheme for the  
Public Spending Code review.

Report Issued by Internal Audit Unit.

May 2023

## Quality Assurance – In Depth Check

## Section A: Introduction

<b>Programme or Project Information</b>	
<b>Name</b>	N2 Clontibret to Border Road Scheme
<b>Detail</b>	28km Road Improvement Project
<b>Responsible Body</b>	Monaghan Co. Co., in association with TII, and with the assistance of Westmeath National Roads Office (WNRO)
<b>Current Status</b>	Expenditure being incurred in 2022. Suspended due to lack of funding (Currently in Phase 3 of the TII Project management Guidelines project phases)
<b>Start Date</b>	2018
<b>End Date</b>	Suspended 2022.
<b>Overall Cost</b>	€2.6m spent to date on project. Overall cost to completion > €300m

### Project Description

Monaghan County Council worked in association with Transport Infrastructure Ireland (TII) to upgrade a 28km section of the N2. Together with other improvements planned for the N2/A5 route, this project would significantly improve transport connectivity along the N2 and provide safer and more efficient access to other strategic national roads. The project is in County Monaghan between Clontibret and the Northern Ireland Border and is called the N2 Clontibret to Border Road Scheme. It is an important project to enhance key North/South and Regional connectivity and to improve road safety.

The project commenced in 2018, and Jacobs Engineering Ireland was appointed as the consulting Engineer to advance the project through the planning and design process. The project is being delivered in line with the Phases set out in TII’s Project Management Guidelines, and in accordance with the Public Spending Code.



**Figure 2: Project Phases**

Phase 1 was completed by Jacobs in early 2019. Phase 2 was completed in February 2021, and a Preferred Route Corridor was published for the scheme. The project then entered Phase 3. However, no funding was received to progress the project in 2022 and the project has been suspended.

The Planning and Design phases were estimated to cost approx. €5m, with construction and implementation of the final project estimated to cost €300m+.

The figures below show the income and expenditure in the capital job codes for this project for the reference year 2022:

Expendure OPCODE (T)	Euro Amount	Income Text	Euro Amount
Planning & Design	€ 388,786.40	TII - Transport Infrastr	€ 193,684.00

The expenditure figure for the lifetime of the N2 Clontibret to the Border Road Scheme, being the period 2018 to 2022 is € 2,636,863. Expenditure for the project was principally charged to Job Code 0221172C, in the amount of € 2,215,879 for the period 2019 to 2022. However, an amount of € 420,984 was charged to Job Code 0221141C for this project for the years 2018 and 2019. This latter job code had referred to a previous iteration of the project which occurred during the years 2007 to 2013 (denoted by TII reference number MN 08 3158) and was temporarily used for the current version of the project during 2018 and 2019 before it was superseded by Job Code 0221172C in 2019.

Expenditure on the project was funded by TII Transport Infrastructure Ireland. The components of the total expenditure for the project for year 2018 to date, as derived from Agresso FMS under Job Codes 0221172C and 0221141C, were as follows:

Expenditure Type	Percentage
Consultancy / Professional Fees	€ 2,159,944.10
Agency Services – Other Local Authorities	€ 210,964.30
Wages / Salaries/PRSI/Allowances	€ 105,734.27
Capital Contracts Expenditure (Traffic Data)	€ 62,451.52
Rent	€ 41,876.45
Legal Fees	€ 10,366.82
Advertising	€ 10,359.59
Agency Services – Non-Local Authority	€ 9,762.02
Other*	€ 25,403.95
<b>TOTAL</b>	<b>2,636,863.02</b>

\*Other includes Miscellaneous Expenses, Printing & Office Consumables, Rates, Travel & Subsistence, Repairs & Maintenance, Materials, Computers, Postage, Communication Expenses.

Expenditure amounts per year across the lifetime of the project.

<b>2018</b>	0221141C	MN 08 3158 N2 C'blayney (Clontibret) to Border	86,340.28
<b>2019</b>	0221141C	MN 08 3158 N2 C'blayney (Clontibret) to Border	334,643.31
		<b>0221141C MN 08 3158 N2 C'blayney (Clontibret)</b>	<b>420,983.59</b>
<b>2019</b>	0221172C	NDP – N2 Clontibret to the NI Border – MN/19/18	437,506.38
<b>2020</b>	0221172C	NDP – N2 Clontibret to the NI Border – MN/19/18	748,986.22
<b>2021</b>	0221172C	NDP – N2 Clontibret to the NI Border – MN/19/18	640,600.43
<b>2022</b>	0221172C	NDP – N2 Clontibret to the NI Border – MN/19/18	388,786.40
		<b>0221172C NDP – N2 Clontibret to the NI Border -</b>	<b>2,215,879.43</b>
			<b>2,636,863.02</b>

The total expenditure on the lifetime of the project was funded by Transport Infrastructure Ireland in the amount of € 2,636,863 while the balance amount of € 29,520 was refunded to Monaghan County Council by credit note from a service provider as referenced later in this report.

**Section B - Step 1: Logic Model Mapping**

As part of this In-Depth Check, Roads Section have completed a Programme Logic Model (PLM) for the **N2 Clontibret to Border Road Scheme**. 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>6 Objectives identified.</p> <ul style="list-style-type: none"> <li>▪ Safety</li> <li>▪ Economy</li> <li>▪ Physical Activity</li> <li>▪ Environment</li> <li>▪ Integration</li> <li>▪ Accessibility &amp; Social Inclusion</li> </ul>	<ul style="list-style-type: none"> <li>▪ Capital Funding</li> <li>▪ MCC Staff Resources.</li> <li>▪ External Consultants</li> </ul>	<ul style="list-style-type: none"> <li>▪ Identify Scheme Objectives</li> <li>▪ Public Consultation</li> <li>▪ Environmental Studies</li> <li>▪ Topo and Ground investigations</li> <li>▪ Archaeological Investigations</li> <li>▪ Design</li> <li>▪ EIAR</li> <li>▪ CPO</li> <li>▪ Contract &amp; Project Management</li> <li>▪ Engineering and Admin supervision.</li> <li>▪ Financial governance</li> </ul>	<ul style="list-style-type: none"> <li>▪ Safer Road for all road users.</li> <li>▪ New national road completed to TII Design standards (Dual Carriageway standard).</li> <li>▪ Active Travel and VRU Facilities.</li> <li>▪ Removal of slow-moving HGVs from village of Emyvale.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Safer N2 national primary route for commutes – Less collisions</li> <li>▪ Reduced GHG’s within built up areas such as Emyvale.</li> <li>▪ Provision of healthier options for road users to walk and cycle safely.</li> <li>▪ Improved and consistent journey times for commuters.</li> <li>▪ Meet TEN-T regulations for land transport corridors.</li> </ul>



## Description of Programme Logic Model

### Objectives:

<b>Economy</b>	To reduce the costs of travel between the endpoints of the scheme at an investment cost that offers good value for money.
<b>Safety</b>	To reduce the potential for collisions through provision of an improved and safer route between Clontibret and the Northern Ireland Border, in accordance with current design standards. This scheme will seek to: <ol style="list-style-type: none"> <li>1) Provide safe overtaking opportunities for motorists along the entire length of the route in accordance with design standards.</li> <li>2) Reduce the frequency and severity of collisions by providing improved and safer infrastructure for all users (vehicles and vulnerable road users)</li> <li>3) Reduce junction numbers and conflict points for N2 traffic.</li> <li>4) To improve safety for vulnerable road users and provide a better environment for vulnerable road users within the study area.</li> <li>5) Support the Road Safety Authority (RSA) Road Safety Strategy and its objective in the reduction of collisions and fatalities through the provision of a safer, more forgiving and more consistent standard of improved route.</li> </ol>
<b>Physical Activity</b>	<ol style="list-style-type: none"> <li>1) Provide opportunities for vulnerable road users (including pedestrians and cyclists) to pursue more active travel options between Clontibret and the Northern Ireland Border as part of this scheme.</li> <li>2) To support the National Planning Framework's National Strategic Outcome 4 (Sustainable Mobility) and other relevant active travel policies by providing safe and accessible routes for vulnerable road users.</li> </ol>
<b>Environment</b>	To minimise the environmental impact and the private land take required for the scheme. This scheme will seek to: <ol style="list-style-type: none"> <li>1) Implement sustainable development principles and measures to minimise effects on the environment to support the government's carbon and Climate Action Plan and UN Sustainable Development Goals</li> <li>2) Minimise impacts to Natural Heritage and Cultural Heritage areas (such as environmentally sensitive areas and National Monuments).</li> <li>3) Reduce/Minimise air quality and climate impacts, and noise impacts on sensitive receptors as far as reasonably practicable.</li> <li>4) Minimise the impact to agricultural and private land, reducing the impact to people as far as reasonably practicable.</li> </ol>
<b>Accessibility &amp; Social Inclusion</b>	<ol style="list-style-type: none"> <li>1) To reduce social exclusion by enhancing accessibility to services from designated rural zones within the Study Area.</li> <li>2) To support the National Planning Framework's National Strategic Outcome 3 (Strengthen Rural Economics and Communities) by investing in strategic road improvement projects in rural areas to ensure access to critical services such as education, healthcare and employment.</li> </ol>

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

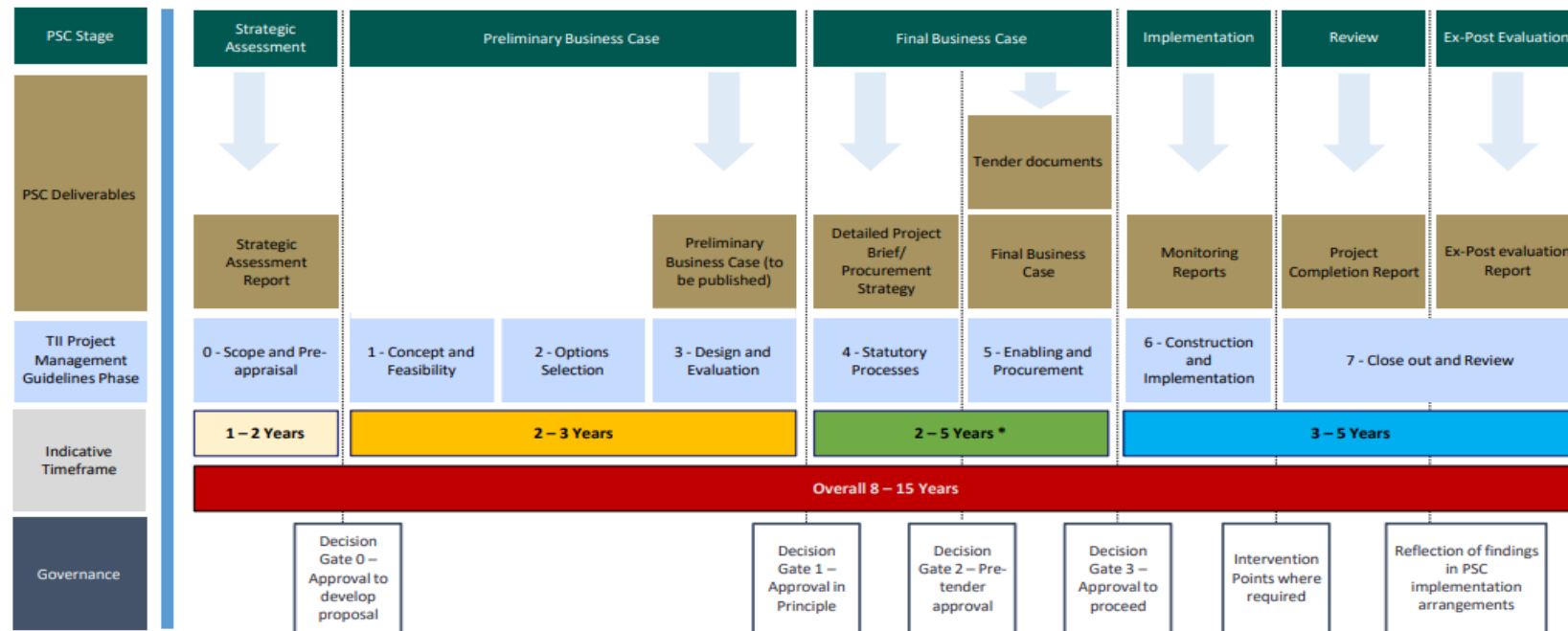
Summary Timeline of Project N2 Clontibret to Border Road Scheme.

Refer to the indicative timelines for major road projects provided below. The programme for delivery of relevant phases of the N2 Clontibret to Border Road Scheme has been included in red beneath the diagram.

The N2 Clontibret to Border Road Scheme has been suspended in Phase 3 of the design process. It is not known when the project will recommence.

## Project Lifecycle and Public Spending Code

### Lifecycle phases and decision gates



\* Including allowance for judicial review of planning decisions

**N2 Clontibret to Border Road Scheme – Phase 0 2018 – Phase 1 2019 – Phase 2 2021 – Phase 3 Suspended 2022**

The following section tracks the N2 Clontibret to Border Road Scheme project in terms of major project/programme milestones:

2018	<p>Phase 0 – “Scope &amp; Pre-Appraisal” completed.</p> <p>Phase 0 Deliverables</p> <ul style="list-style-type: none"> <li>▪ Project Brief</li> <li>▪ Project Appraisal Plan</li> <li>▪ Feasibility Working Cost</li> </ul> <p>WNRO / MCC submitted Project Appraisal Plan to DTTAS, Approved by DTTAS.</p> <p>MCC appointed Jacobs Consulting Engineers to complete Phases 1- 4 of project in accordance with latest TII Project Management Guidelines (PMGs) and Project Appraisal Guidelines (PAG).</p>
2019	<p>Phase 1 – “Concept and Feasibility” completed.</p> <p>Phase 1 Deliverables</p> <ul style="list-style-type: none"> <li>▪ Project Brief</li> <li>▪ Project Execution Plan</li> <li>▪ Feasibility Working Cost</li> <li>▪ Road Safety Impact Assessment</li> <li>▪ Launch of public consultation process on proposed scheme</li> <li>▪ Phase 1 Gate Review Statement</li> </ul>
2020	<p>Phase 2 – “Option Selection” completed.</p> <p>Phase 2 Deliverables</p> <ul style="list-style-type: none"> <li>▪ Option Selection Report</li> <li>▪ OSR Peer review 1 Report</li> <li>▪ Road Safety Impact Assessment - PE-PMG02001</li> <li>▪ Cost Management Deliverables</li> <li>▪ Project Appraisal Deliverables</li> <li>▪ Road Safety Audit Stage F (Parts 1 and 2)</li> <li>▪ Phase 2 Gate Review Statement</li> </ul>
2021	<p>Phase 3 – “Design &amp; Environmental Evaluation” commenced.</p> <ul style="list-style-type: none"> <li>▪ Topographical and Utility Survey completed.</li> <li>▪ Environmental studies undertaken.</li> </ul>
2022	<p>Scheme suspended as no funding provided to advance scheme.</p>

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

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The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the N2 Clontibret to Border Road Scheme.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Phase 0 Deliverables (2018)	<ul style="list-style-type: none"> <li>▪ Project Brief</li> <li>▪ Project Appraisal Plan</li> <li>▪ Feasibility Working Cost</li> </ul>
Phase 1 Deliverables (2019)	<ul style="list-style-type: none"> <li>▪ Project Brief</li> <li>▪ Project Execution Plan</li> <li>▪ Feasibility Working Cost</li> <li>▪ Road Safety Impact Assessment</li> <li>▪ Phase 1 - Gate Review Statement</li> </ul>
Phase 2 Deliverables (2021)	<ul style="list-style-type: none"> <li>▪ Option Selection Report</li> <li>▪ Option Peer Review Report</li> <li>▪ Road Safety Impact Assessment - PE-PMG02001</li> <li>▪ Cost Management Deliverables</li> <li>▪ Project Appraisal Deliverables</li> <li>▪ Road Safety Audit Stage F (Parts 1 and 2)</li> <li>▪ Phase 2 - Gate Review Statement</li> <li>▪ Phase 2 Project Execution Plan</li> </ul>
Project Appraisal Plan	<p>The PAP functions as a scoping document for the appraisal and transport modelling process. The PAP sets out in detail the proposed approach to appraisal and transport modelling that is necessary to support the development of a scheme. The PAP was submitted to TII &amp; DTTAS for review before undertaking the appraisal process.</p>

Project Brief	The Project Brief is to outline the need for the scheme, to set the objectives of the project and to outline relevant performance targets for the project. It considers the existing and likely future problems and reports on the options that have been considered. It also provides a history of the development of the project.
Feasibility Working Cost	Feasibility Working Costs (FWC's) were prepared, for all options conceived during Phase 1 and evaluated during this phase
Project Execution Plan	The PEP is the core document for managing a project and states the policies and procedures for Project delivery.
Road Safety impact Assessment plan	The RSIA is a strategic comparative analysis of the impact on the safety performance of the road network of different planning alternatives for a new road or a substantial modification to the existing network.
Option Selection Report	The OSR outlines the different options available to improve or provide a new transport solution. It provides an analysis of the advantages and disadvantages of each option and alternatives to identify and confirm the preferred Option. The Option selection process is developed in accordance with the DOT's Common Appraisal Framework and the Public Spending Code.
Option Selection Peer Review Report	A Peer review is carried out by TII appointed personnel to review the draft OSR. The Peer Reviewers may raise queries for the project team to action in advance of or during the peer review meeting. Such queries will require a formal response. Formal acceptance of the Peer Review Report is required from the Peer Reviewers before OSR can be published.
Gate Review Statement	A Gate Review Statement is prepared to confirm that all deliverables required for each Phase of the project have been issued to TII and meet the required level of project maturity. This assurance will be endorsed by the Sponsoring Agency Director of Services. The Sponsoring Agency may proceed to Phase 3 when TII accept the Gate Review Statement and issue consent to proceed to Phase 3.
Preliminary Business Case	Presents the preliminary business case for the proposed project. It describes the project, establishes the rationale for it and informs the decision to proceed through the various stages of project development. Summarises the appraisal process and option selection and brings together Project Brief – Transport Modelling Report – Cost Benefit Analysis and Project Appraisal Balance Sheet.

TII Approval Correspondence	Approval of funder to progress the project from Phase 0 to 3.
Chief Executive Orders	CE Orders for acceptance of tenders and/or award of contract to consultants on project.
Chief Executive Reports	Extracts from Chief Executive Reports pertaining to the project for period October 2017 to April 2023.
Minutes of Steering Committee Meetings	Record of Minutes of Meetings of Steering Committee with record of all key decisions and progress of the project.
Minutes Technical Meetings	Minutes of Technical Meetings attended by MCC – Consultant Jacobs – Westmeath NRO – held 6 weekly intervals – discussions on detailed technical aspects of project -
Technical Meetings Action List	List of Actions with dates, commentary, and party responsible arising from Technical Meetings
TII Approval Letter	Approval to progress planning and design from Phase 1 (Concept & Feasibility) to Phase 2 (Options Selection).
Progress Dashboards	Periodical Summary of progress of project including management issues, analysis of emerging risks, financial summary, early warnings, change orders – discussed at Technical Meetings.
Letter from MCC to Minister for Climate Action, Communication Networks and Transport	Letter from MCC dated 14/01/2022 requesting meeting with Minister of Transport in relation to cancelling of funding for the project

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**Section B - Step 4: Data Audit**


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The following section details the data audit that was carried out for the N2 Clontibret to Border Road Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Project Appraisal Plan	Scoping Document for appraisal and transport modelling process – sets out in detail the proposed approach to appraisal and transport modelling process.	Roads Section
Email TII Approval	Approval of funder to tender for Engineering Consultancy Services May 2018	Roads Section
Procurement Documentation	Tender documents for engineering and other specialist consultancy services.	Roads Section
Tender Assessment Report	Tender Assessment Report by Westmeath NRO re tenders received for Engineering Consultancy Services Sept 2018	Roads Section
Letter of Approval TII	Approval of funding (Oct 2018) to award consultancy services for phase 1 to 4 of project	Roads Section
Chief Executive Order R200/2018	CE Order to award contract to Jacobs Eng. as consultants on project – Dec 2018	Roads Section
Signed Contract with Engineering Consultant	Signed Contract between MCC and Jacobs Engineering Consultancy on 11 Dec 2018	Roads Section
Procurement Documentation	Tender Documents and Tender Assessment Reports for engagement of Traffic Surveys & Topographical Surveys	Roads Section
Chief Executive Orders	CEO R28/2019 – acceptance of tender for Traffic Survey. CEO R65/2021 acceptance of Tender for topographical Surveys	Roads Section
Conditions of Engagement	Conditions of engagement for providers of Traffic Survey and Topographical Surveys	Road Section - but filed copies of some documents are not fully signed and dated

Project Brief	Outlines the need for the Scheme, objectives and targets, challenges/problems and options considered and explores supporting policy documentation.	Roads Section
Feasibility Working Cost	Sets out budget of detailed estimated costs for all stages of the proposed project in accordance with TII guidelines.	Roads Section
Project Execution Plan	Core governing document for the management of a project which sets out policies and procedures for project delivery and defines how the project is to be executed monitored and controlled.	Roads Section
Road Safety impact Assessment plan	A strategic comparative analysis of the impact on the safety performance of the road network of different planning alternatives for a new road or a substantial modification to the existing network.	Roads Section
Project Health, Safety and Environmental Plan	Outlines requirements and obligations of Technical Consultant in managing the Scheme in terms of Health and Safety.	Roads Section
TII Approval Letter	Approval to progress planning and design from Phase 1 (Concept & Feasibility) to Phase 2 (Options Selection) dated 18 <sup>th</sup> Feb 2019	Roads Section
Option Selection Report	Outlines the different options available to improve or provide a new transport solution. It provides an analysis of the advantages and disadvantages of each option and alternatives to identify and confirm the preferred Option.	Roads Section
Option Selection Peer Review Report	To review the draft OSR. The Peer Reviewers may raise queries for the project team to action in advance of or during the peer review meeting. Such queries will require a formal response. Formal acceptance of the Peer Review Report is required from the Peer Reviewers before OSR can be published.	Roads Section
Preliminary Business Case	Describes the project, establishes the rationale for the project and informs the decision to proceed through the various stages of project development. Summarises the appraisal process and option	Roads Section



	selection and brings together Project Brief – Transport Modelling Report – Cost Benefit Analysis and Project Appraisal Balance Sheet	
Cost Benefit Analysis Report	Assessment of costs and benefits of proposed Scheme using agreed traffic growth scenarios. Quantification of likely benefits of Scheme by comparing scenarios with and without the Scheme	Roads Section
Gate Review Statement	Confirmation endorsed by DOS that MCC that all deliverables required for each Phase of the project have been issued to TII and meet the required level of project maturity.	Roads Section
Risk Register	To ensure risks are highlighted as the project develops and mitigating actions are identified and implemented	Roads Section
Value Decisions Tracking Register	Register to record options available and alternatives to be adopted that will deliver benefits for the most efficient delivery of the project.	Roads Section
Payment Schedule Consultant Engineer	Excel Documents with payment schedule for Consultant Engineer Nov 2018 to May 2020 and Nov 2020 to Nov 2021	Roads Section
Agresso Printouts	To provide details from FMS on income and expenditure associated with the project	Roads Section
Records confirming suspension of project	Data confirming the suspension of the project in 2022.	Roads Section
Formal response of Option Selection Peer Review Group at end of Phase 2	Confirmation of approval by funder TII for conclusion and close out of Phase 2 Option Selection Peer Review Group.	To be provided
Email from TII 22/02/2021	Confirmation no further comments from TII on the Peer Review Report	Roads Section
Email Approval from TII 26/02/21	TII approval to progress the project from Phase 2 (Options Selection) to Phase 3 (Design and Environmental Evaluation) 26/02/21.	Roads Section
Minutes of Steering Committee Meetings	Record of Minutes of Meetings of Steering Committee with record of all key decisions and progress of the project. October 2017 to May 2022	Roads Section

Minutes Technical Meetings	Minutes of Technical Meetings attended by MCC – Consultant Jacobs – Westmeath NRO – held six weekly intervals – discussions on detailed technical aspects of project – from March 2019 to May 2023.	Roads Section
Technical Meetings Action List	List of Actions with dates, commentary, and party responsible arising from Technical Meetings	Road Section
TII Approval Letter	Approval to progress planning and design from Phase 1 (Concept & Feasibility) to Phase 2 (Options Selection).	Roads Section
Progress Dashboards	Periodical Summary of progress of project including management issues, analysis of emerging risks, financial summary, early warnings, change orders – discussed at Technical Meetings.	Road Section
Record of Change Orders	Details of Change Orders with copy approvals from TII and CEO for each Change Order.	Roads Section
Letter from MCC to Minister for Climate Action, Communication Networks and Transport	Letter from MCC dated 14/01/2022 requesting meeting with Minister of Transport in relation to cancelling of funding for the project	Road Section
Email from TII dated 8/3/23	Email from TII confirming that further funding allocation for project is match funding contingent on successful outcome on MCC application to CEF application	Road Section
Expenditure forecast spreadsheets dated March and May 2022	Forecasts of expenditure for further development of project through 2022/2023 and on to 2025	Roads Section

### **Data Availability and Proposed Next Steps**

There is sufficient documentation to facilitate a robust examination and evaluation of those stages of the project that had been realised prior to the suspension of the project in 2022 (due to cessation of funding for progression of the project beyond the preliminary business case phase). The documentation available is of good quality and those produced as part of the deliverables of the project appear to have been produced to meet professional and technical standards, which was in any case required for the purposes of TII guidelines for this project. Other documents produced during this project including by Roads Section and as outputs of the various meeting groups on the project are accessible and of good quality with only some minor recommendations to be made at the end of this report in respect of a small portion of the documentation.

The audit of data associated with the project demonstrated the availability of documentation regarding the pre-appraisal and analysis of feasibility for the project including a comprehensive Preliminary Business Case encompassing a cost benefit analysis. Available documentation includes approvals from Transport Infrastructure Ireland (TII) for the tendering of the engineering consultancy services for phase 1 to 4 (Design & Options Selection) of the project and authorising progression of the project from stages 1 (Concept & Feasibility) to 3 (Design & Environmental Evaluation). Data is also available to show regular monitoring of expenditure during the lifetime of the project, such as financial summaries in the Work in Progress dashboards for the technical meetings and excel spreadsheets of expenditure and estimated outturns on Road Sections H Drive. The available data includes a record of the change orders that were raised during the project with a copy of approval from the funder (TII) and a signed Chief Executive Order recorded in respect of each change order.

Records have been retained in respect of the procurement process for the consultant services engaged for the project including assessment of the tenders submitted and recommendations for most suitable tender. There is documentation available in relation to Chief Executive Orders authorising approval of tenders and in relation to the signing of contracts for engagement of the consultant services. However, it appears that there is not a Chief Executive Order in respect of the signing of one of the contracts for engagement of a consultant service, although a CEO was signed in respect of the acceptance of tender for the consultant in question. There does not appear to be a specific record of authorisation/acknowledgement by senior management in MCC for the initiation of the project in 2018. However, there is adequate documentation demonstrating the approval of MCC senior management at the early pre appraisal stages of the project including attendance by senior management at Steering Group Meetings for the project. There are also sufficient records of approval for the initiation and progress of the project from TII, who were the funding organisation for the project. Information pertaining to the suspension of the project is referenced in minutes of Steering Group Meetings and in extracts from Chief Executive Reports to the elected members of Monaghan County Council.

It is noted that some of the documentation pertaining to the project was stored by the consultant engineer on the project, including, for example, progress dashboards associated with periodical technical meetings. However, MCC's project liaison officer has confirmed that all documentation retained by the consultant has recently been transferred to MCC on hard drive and the assistance of IT has been sought to save this additional information to MCC IT systems H-Drive.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the N2 Clontibret to the Border Road Scheme based on the findings from the previous sections of this report.

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

The project was suspended before implementation stage and therefore the programme of work to date consisted of scope and pre-appraisal, option selection and publication of an option selection report. A preliminary business case had also been completed before the project ceased after completion of Phase 2 Option Selection and at the early stages of Phase 3 Design and Evaluation.

The documentation itemised in the data audit tables in this report and examined by Internal Audit in conjunction with discussion and correspondence with the project liaison officer, demonstrates that the project complies with the standards set out in the Public Spending Code pertaining to the appraisal, evaluation, planning and management of public investment projects. Feasibility working costs were estimated across the lifetime of the project in the Phase 1 and 2 Feasibility Working Cost Reports and consideration of alternatives and options was undertaken as part of Phases 0 (Scope and Pre-Appraisal) and 1 (Concept and Feasibility) as outlined in the Preliminary Business Case for the project. The implementation of the project was monitored on an ongoing basis through regular meetings of the project steering group as well as through frequent technical meetings, both of which were attended by senior staff from Monaghan County Council, as recorded in the minutes and outputs of both groups, which are also noted in the audit table of this report.

Correspondence of June 2018 from the Department of Transport's Strategic Research and Analysis Division confirmed that, subject to two points to be noted for the final business case, "the proposed outline of the appraisal and modelling methodology.....is compliant with all the relevant guidelines".

TII Project Appraisal Audit of December 2020 which was undertaken by TII Strategic and Transport Planning Section as a "detailed project audit" examining the quality of technical work undertaken and making a judgement on the acceptability of the analysis, concluded that Phase 2 PAG (Project Appraisal Guidelines) deliverables submitted for the proposed Scheme had been carried out in compliance with the relevant guidance. Documents provided to the audit team included the Project Brief, Cost Benefit Analysis, Business Case Report, and Project Appraisal Balance Sheet.

Having examined the documentation outlined in the data audit tables and records of income and expenditure retained by Roads Section and as recorded in Agresso FMS, Internal Audit is satisfied that the N2 Clontibret to Border Road Scheme complied with the standards of the Public Spending Code. Available documentation demonstrates that ongoing expenditure on the project was monitored through spreadsheets maintained by Road Section as well as by regular meetings of the Steering Group and during Technical Meetings. The implementation team also aimed to achieve cost and value efficiencies through combining the resources of this project, where possible, with that of the adjoining N2 Ardee to Castleblayney Road Scheme, as for example in the procurement of individual consultancy services for both projects. As already referred to above, change orders arising during the project received approval from the funder and TII and were signed off by Chief Executive Order.

It is noted that an accidental data loss was sustained by a contractor on the project in May 2019 and this impacted on the schedule of delivery for the project and also had cost implications for Monaghan County Council. However, documentation referencing this matter demonstrates that adequate and timely consideration and planning was given to options by which the robustness of the required survey data could be safeguarded while minimising the impact on the project cost and timetable. Monaghan County Council was re-imbursed by credit note from the relevant contractor for the additional costs that were estimated to have accrued as a result of this occurrence, as noted earlier in this report.

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

Yes. There is sufficient and considerable data and documentation available to undertake a full evaluation of all stages of the project. The data is primarily stored on Road Section H Drive which is accessible on request for audit purposes and also on Agresso FMS.

It is the opinion of Internal Audit that a record of the formal response of the Option Selection Peer Review Group pertaining to the end of Phase 2 of the project has not been archived and is unavailable at present for audit. It is noted that a copy of email correspondence from TII dated 22/02/21 confirms no further comments from the Peer Review Group but a copy of a formal response would be preferable.

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

For the purposes of safeguarding data associated with this project, and to facilitate any future audit or evaluation, it is recommended that IT Section should provide early assistance to ensure that the data provided by the consultant engineer Jacobs can be transferred securely to Road Section's data base for completion of the records associated with this project.

Roads Section to ensure that all filed copies of Contacts and Conditions of Engagement for contractors/service providers show signatures from both parties and are dated and also to ensure that the signing of contracts or conditions of agreement are specifically authorised by Chief Executive Orders.

Some additional recommendations pertaining mainly administrative procedures and data management are itemised on Appendix 2 of this report.

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### Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on N2 Clontibret to Border Road Scheme.

The current iteration of the N2 Clontibret to the Border Road Scheme commenced in 2018 and was suspended in 2022 as no funding was received to progress beyond TII Phase 3 - Design and Evaluation. The aim of the project was to upgrade a 28KM section of the N2 between Clontibret and the border with Northern Ireland for the purpose of significantly improving transport connectivity along the N2 and to provide safer and more efficient access to other strategic national roads. A previous iteration of this project occurred between the years 2007 to 2013 and was also suspended.

The total expenditure on this Capital Project to date is € 2,636,863.02, with the spend in the reference year 2022 being € 388,786.40. The project was funded by Transport Infrastructure Ireland. The total spend on the project represents just 0.25% of the overall expenditure on the Inventory of capital expenditure.

The project was progressed through the first two Public Spending Code stages involving strategic assessment and production of the Preliminary Business Case. Deliverables produced for the project included Project Brief and Appraisal Plan, Feasibility Working Cost, Project Execution Plan, Option Selection Report and Preliminary Business Case. A public consultation process was also undertaken during the concept and feasibility phase of the project. The N2 Clontibret to the Border Road Scheme project was suspended during its Design and Evaluation Stage during which Traffic Surveys and Topographical Surveys had been undertaken. The suspension of the project occurred as a result of the cessation of funding. TII have confirmed that match funding in the amount of €2.5m will be available in the event of the success of the application by Monaghan County Council for funding from the Connection Europe Facility for Transport CEF.

Internal audit conducted an examination of the documentation retained by Roads Section for this project and discussed the documentation pertaining to the various phases of the project with the Project Liaison Officer. The data available demonstrates that the project complies with the provisions of the public spending code in respect of the pre-appraisal and planning of the project and also with regard to the implementation of those stages of the project that were able to be undertaken before the project was suspended in 2022. Audit of the documentation itemised on the data audit tables included in this report confirms that the progress of the project and the levels of expenditure and other critical issues pertaining to the lifetime of the project were regularly monitored and recorded by Roads Section Staff while the project was underway. It is noted also that steps have been undertaken to explore alternative means of funding for the purpose of resuming the N2 Clontibret to the Border Road Scheme.

Having completed the audit of the documentation associated with this project and communicated with the Project Liaison Officer in Roads Section, as well as having undertaken a check of income and expenditure for the project via Agresso FMS, Internal Audit is of the opinion that the project is in **Substantial** compliance with the Public Spending Code, as referenced in the assurance categories outlined in Appendix 1 of this report.

## Appendix 1

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

## Appendix 2

	Internal Audit Recommendations	To be completed by Director and/or Relevant Section Head			
	Public Spending Code Quality Assurance Process N2 Clontibret to Border Road Scheme	Proposed Actions/Actions Undertaken	Timeline for delivery	Section/Person Responsible	Comments from Management Team
1.	IT Section to provide assistance to Roads Section to ensure that the data provided on hard drive by consultant Jacobs to the Project Liaison Officer can be securely transferred to Road Section H Drive or appropriate database.				
2	Roads Section to seek and file a copy of the formal response of the Option Selection Peer Review Group in respect of the end of phase 2 of the project.				
3	Roads Section to obtain and store the submission of tender documents relating to the procurement of the main consultant engineer in 2018.				
4	Roads Section to note that all future filed/retained copies of Contracts and Conditions of Engagement documents for Contractors/Service Providers are to display the date and the signatures of each party to the Contract.				



Public Spending Code | Quality Assurance Process

5	Roads Section to note that the signing of Contracts and Conditions of Engagement documents pertaining to the engagement of contractors/service providers must be specifically authorised by Chief Executive Order.				
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