



Public Spending Code Quality Assurance Report for 2018

Meath County Council

**To be submitted to the National Oversight and Audit
Commission in compliance with the Public Spending Code**

Certification

This Annual Quality Assurance Report reflects Meath County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

A handwritten signature in blue ink, appearing to read 'J. Maguire', is written over the printed text 'Signature of Chief Executive Officer'.

Signature of Chief Executive Officer

24th May 2018

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1. Introduction

Meath County Council has completed this Quality Assurance Report as part of its on-going compliance with the Public Spending Code. The Quality Assurance procedure aims to gauge the extent to which Meath County Council and its associated agencies are meeting the obligations set out in the Public Spending Code¹. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Compiling inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). Expenditure is examined under three headings, namely expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.
2. **Publish summary information on the Council's website of all procurements in excess of €10m, whether new, in progress or completed.**
3. **Checklists to be completed in respect of the different stages.** These checklists allow the Council and its agencies to self-assess their compliance with the Code in respect of the checklists which are provided in the PSC document.
4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects or programmes (at least 5% of the total value of the capital inventory and at least 1% of the total value of the revenue inventory) are selected for closer examination.
5. **Complete a short report for the National Oversight and Audit Commission** which includes an inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the completed in-depth check templates, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any inadequacies found during the QA process.

This report fulfils the fifth requirement of the QA process for Meath County Council. 2018 is the fifth year in which the QA process has applied to local authorities. Projects and programmes which predate Circular 13/13² were subject to prevailing guidance covering public expenditure, namely the *Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector 2005*.

¹Public Spending Code, DPER, <http://publicspendingcode.per.gov.ie/>

²Circular13/13: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Services – Standard Rules and Procedures.

2. Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory compiled by Meath County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between capital and revenue projects and between three stages, Expenditure being considered, Expenditure being incurred and Expenditure recently ended.

An inventory of projects and programmes was first compiled in 2015 (for the 2014 QA Report) and the 2018 inventory continues to build on this original baseline. It can be found in Appendix 1 of this report and appears in the required format issued by NOAC.

All consideration of current (revenue) expenditure is carried out as part of the statutory Budget process as set out in the Local Government Act 2001 (as amended). As per the Public Spending Code Guidance Document for local authorities budget increases of €0.5m or more from one year to the next are to be included as expenditure under consideration. Six revenue service categories increased by more than €0.5m between budget 2018 and budget 2019. The value of the increase appears against "expanded" service categories A7, B3, B4 D1, D6 and D9. The total increase amounts to almost €10 million.

For expenditure being incurred revenue services have been included where expenditure at service division level in 2018 was greater than €0.5 million. Revenue expenditure being incurred amounting to €119 million is included in the inventory for 2018.

It has been agreed with the Department of Public Expenditure and Reform that the Capital Grant Scheme element of the project inventory will only be used in exceptional circumstances where a local authority commences its own grant scheme or primarily funds such a scheme. All other grant schemes relate to schemes commenced at Departmental level and are accounted for in the capital programme column of the QA inventory. There were no Council funded capital grant schemes in 2018.

In respect of capital projects there are forty four under consideration, sixty three incurring expenditure and four which have recently ended. The value of all capital projects at all stages of the project life cycle in 2018 is €533 million. Total revenue programmes included in the 2018 inventory amount to €129 million. The total value of the 2018 inventory, both capital and revenue funded, for Meath County Council is €662 million.

2.2 Published Summary of Procurements

As part of the QA process the Council is obliged to publish summary information on our website for all procurements in excess of €10m. There were no procurements in 2018 which exceeded this threshold. A note to this effect has been added to <https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports>

3. Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the Council and its agencies in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

Checklist 1: General Obligations not specific to individual projects/programmes

Checklist 2: Capital Expenditure being considered

Checklist 3: Current Expenditure being considered

Checklist 4: Capital Expenditure being Incurred

Checklist 5: Current Expenditure being Incurred

Checklist 6: Capital Expenditure Completed

Checklist 7: Current Expenditure Completed

The checklists are informed by the Project Inventory. The following table outlines the approach taken for the completion of the checklists.

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations – Checklist 1
A. Expenditure being considered	Capital Projects/Programmes – Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

A full set of checklists 1-7 was completed by Meath County Council, copies of which can be found in Appendix 2 of this report. Each question in the checklist is judged by a 3 point scale as follows:

1. Scope for significant improvements
2. Compliant but with some improvement necessary
3. Broadly compliant

In addition to the self-assessed scoring the answers are accompanied by explanatory comments.

3.2 Main Issues arising from Checklist Assessment

The completed checklists show the extent to which the Council and its agencies believe they comply with the Public Spending Code. Overall, the checklists show a satisfactory level of compliance with the Code.

The latest guidance document (Version 3) was produced by the Finance Committee of the County and City Management Association in February 2017 to assist local authorities in meeting their obligations under the Code. This guidance document highlights the basic principles applicable under the PSC and offers a definition of these principles from a local government perspective. The Council, in implementing the Public Spending Code and in producing this report, have been guided in large part by this document.

Checklist 1 provides an overview of awareness and compliance with the Public Spending Code and its requirements across the Council. It demonstrates good overall levels of compliance.

Capital expenditure within the Council is project-based and largely funded through capital grants, development levies, provisions from the Revenue Account and borrowing. The checklist for capital expenditure under consideration (checklist 2) suggests satisfactory levels of compliance with the Public Spending Code in regard to the area of appraisal and evaluation.

Current expenditure can be defined as Revenue expenditure which is formally adopted by Council Members each year as part of the statutory budget process. The Public Spending Code confirms that the appraisal requirements do not apply to routine administrative budgets already in place and that the focus of the Code is on new or extending programme expenditure (checklist 3). Only new or extended revenue expenditure to the value of €0.5m or greater is subject to the application of the Code.

For Capital expenditure being incurred (checklist 4) satisfactory levels of compliance are evident in the checklist responses. There is a good level of compliance with internal controls and reporting as well as appropriate liaison with Sanctioning Authorities.

Checklist 5 details responses in relation to current expenditure during 2018. Revenue expenditure is determined by the annual budget process. National Key Performance Indicators are in place for the Local Government sector and they supplement the internal management and monitoring framework already in place.

Checklist 6 deals with capital projects completed during the year under review. Four capital projects were completed in 2018 with an outturn cost of approximately €18 million.

Checklist 7 relates to current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued. No current expenditure programmes fell into this category in 2018.

Overall the checklists reveal good levels of adherence to the principals and processes of the Public Spending Code. Responses indicating compliance levels of 2 and under will be followed up and monitored as part of the Quality Assurance process in future years.

3.3 In-Depth Checks

The following section details the in-depth checks which were carried out by the Council as part of the Public Spending Code. The value of the projects selected for in depth review must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects on the project inventory.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects on the project inventory.

The minimum sample requirements can be achieved over a three year period. The following table summarises the capital and revenue sample averages achieved over the period 2016 – 2018.

	Capital	Revenue
Inventory 2016	253,037,342	108,582,245
Inventory 2017	385,376,105	111,656,546
Inventory 2018	532,875,289	129,614,500
Total value of Inventory 2016 - 2018	1,171,288,736	349,853,291
Value of projects audited 2016 -2018	89,278,690	8,376,529
% achieved over period 2016 -2018	7.62%	2.39%

In selecting projects for audit each year an attempt is made to ensure that the sample is reflective of the broad range of activities that the Council carries out. Projects are selected for sample in such a way as to ensure that all of the biggest spending service divisions are represented over a three to five year period. This approach to sampling is in keeping with the requirements of the Public Spending Code.

The in-depth check methodology used in this report is based on the principals and guidance in the Public Spending Code and best practice evaluation tools. As part of this methodology an outline template must be completed by the evaluator when carrying out an in-depth check as part of the Quality Assurance Process. The templates once completed are the in-depth check and are attached as an appendix to the Quality Assurance Report. The two projects which were selected for in-depth check this year were as follows:

N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme

Housing Grants Programme 2018

The in-depth checks were carried out by the Internal Audit section of the Council in April and May 2019. Full copies of these in-depth checks can be found in Appendix 3.

3.3.1 N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme

The N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme is shown on the 2018 inventory as a capital project under consideration. The N2 is identified as a strategically important National Primary Road providing links between Dublin and the North-West. Because the project is still at a very early stage it is impossible to accurately predict what the lifetime cost will be. The current estimate suggests an outturn cost of approximately €63 million. This is a major project and is included in the National Development Plan 2018 – 2027.

The proposal is to upgrade 5.5km of single carriageway to dual carriageway standard between the Rath Roundabout and Kilmoon Cross. The works will include the upgrading of 5 major junctions along the route.

A Project Appraisal Plan and related documentation was submitted to Transport Infrastructure Ireland (TII) in September 2018 for consideration. The Plan concludes that the proposed scheme is feasible in that it will improve safety along the route, reduce journey times and will greatly reduce the carbon footprint of the vehicles using the route. The Scheme was approved to progress from Phase 1 to 4 inclusive by Transport Infrastructure Ireland (TII) in October 2018.

As the project is still in its early stages only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code. The Project Appraisal Plan dated July 2018

presents an appraisal plan and methodology in accordance with TII Project Appraisal Guidelines for major schemes. This will include appropriate economic assessments using Cost Benefit Analysis (TUBA) and a safety assessment using COBALT-Ireland. Other criteria will be assessed using National Roads Multi Criteria Analysis. The Project Brief considers existing evidence and reports relating to the scheme and outlines measured project justification and objectives based on available information.

All projects seeking capital funding from Transport Infrastructure Ireland (TII) must follow a number of guidance documents including the TII Project Management Guidelines and the TII Project Appraisal Guidelines. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules. The procurement process for the external multi disciplinary design consultants is currently ongoing.

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that the initial decision to go ahead with the project was soundly based and that the project has been well managed to date. The project provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

3.3.2 Housing Grants Programme 2018

Meath County Council currently operates three types of Housing Adaptation Grant Schemes:

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The three housing adaptation grant schemes were introduced in November 2007. Local Authorities play a key role in the housing adaptation grant process, as they are responsible for part-funding and administering the schemes. The terms and conditions for the three schemes are set out in the Housing (adaptation grants for older people and people with a disability) Regulations, 2007 (SI No. 670 of 2007). More detailed administrative guidance for Local Authorities and standard application forms for each of the schemes have been issued by the Department of Housing, Planning, Community & Local Government, the latest in February 2014.

Initial appraisal for this programme was carried out at national level as part of the country's overall Housing Policy. As this is a national scheme, the Department has overall responsibility for appraising the effectiveness of the scheme nationally. This audit comprised an in-depth check of the Housing Grants Scheme process in Meath County Council, interviews with relevant staff and a review of a sample of relevant files. The review

found that internal controls are in place and are being followed for grant administration. The Housing section has staff assigned with clear lines of responsibility. Application and related documentation reviews are conducted promptly, and all grant approvals and payments are approved by an authorised officer. Departmental recoupmets are claimed promptly and all grants are well documented and filed. One recommendation is being made following this review.

Recommendation: A formal internal procedures manual should be compiled to include a user guide for the Housing Grants IT System. This should be updated regularly including after any revision of the schemes by the Department. This will complement the existing system of internal control, and make it easier to train new staff as required.

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Department, and by discussions held with staff involved with this Programme. In so far as the Council's compliance with the provision of housing grants regulations contributes to national policy implementation it is considered that the programme provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for the fifth year of this Quality Assurance process involved liaison with all sections and directorates within the Council. The in-depth checks carried out over the past five years were useful in setting out the controls which are in place to ensure compliance with the Public Spending Code and the in-depth checks which form part of the quality assurance process are part of the Internal Audit annual work programme. The Public Spending Code requires that the in-depth checks take a broader evaluation review of projects and programmes assessing such things as project management, project appraisal and post project reviews.

The in depth reviews undertaken by internal audit this year cover the required sample percentages under Section 4 of the Quality Assurance Process. Although the results of the reviews this year indicate satisfactory compliance with the Public Spending Code in respect of both projects/programmes sampled this may or may not accurately reflect compliance across the entire organisation. An overview of general compliance levels is provided in the checklists completed under section 3.

A constant review of processes and procedures is carried out across all spending departments in order to ensure high compliance with the Public Spending Code on an ongoing basis. Capital project spending codes are only created in the Council's financial management system where it can be demonstrated by project owners that the requirements of the Public Spending Code will be met in full. Management will continue to ensure that Directorates comply fully with the requirements of the Public Spending Code.

5. Conclusion

The inventory outlined in this report clearly lists the capital and revenue expenditure that is being considered, being incurred and that has recently ended. There were no procurements in excess of €10m in the year under review. The checklists completed by the Council show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a small selection of projects/programmes showed a satisfactory level of compliance with the Public Spending Code overall. A constant review of processes and procedures is carried out across all spending departments in order to ensure high compliance with the Public Spending Code on an ongoing basis.

Appendix 1

Inventory of Projects and Programmes above €0.5m

MEATH COUNTY COUNCIL	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m	€20m plus								
Meath County Council												
Housing & Building												
Housing Development Oldcastle - 15 Houses								2,640,000				
Housing Development Kilmainhamwood - 4 Houses								752,000				
Housing Development Cortown - 10 Houses								1,850,000				
Housing Development Farganstown - 80 Units				20,000,000								
Housing Development Churchview, Rathmolyon - 9 Units			1,750,000									
Housing Development Nangle Court Navan - 6 Units			1,122,400									
Housing Development Carrick Street, Kells				10,500,000								
Housing Development Blackhill Crescent Donacarney - 2 Units			750,000									
Housing Development Archdeaconary Kells - 20 Units			3,900,000									
Housing Development Ashbourne - 70 Units				15,250,000								
Housing Development Bettystown Phase 1 - 16 Houses								3,800,000				
Housing Development Bettystown Phase 2 - 12 Houses								2,601,000				
Housing Development Proudstown Road, Navan - 4 Houses								780,000				
Housing Development St Olivers Park, Ratoath - 16 Houses								4,009,826				
Housing Development Cherry Court, Summerhill - 19 Units								3,800,000				
Housing Development Connaught Grove, Athboy - 32 Units											8,376,280	
Housing Development Riverside, Kells - 40 Units								8,555,683				
Housing Development Donore - 20 Houses								3,745,000				
Housing Development Dunshaughlin - 25 Houses								5,423,582				
Housing Development Carlanstown - 10 Houses								1,960,000				
Housing Development Nobber - 19 Houses								3,657,000				
Housing Development The Belfry Trim - 3 Units (Creche)								600,000				
Redevelopment of St. Francis Park, Navan								3,500,000				
Remedial Works Alverno Laytown								4,500,000				
CALF 24 Units Station Road Dunboyne								2,160,000				
CALF 11 Units Frederick Manor Ashbourne			1,195,525									
CALF 44 Units Fitzherbert Woods Navan								1,371,922				
CALF 11 Units Blackcastle, Slane Road, Navan								723,462				
CALF 64 Units Dunville Athlumney								4,614,695				
CALF 12 Units Commons Road Navan								798,160				
CALF 16 Units Ceamach Close Donacarney								1,160,925				
CALF 11 Units Millrace Court Emmet Street Trim								548,800				
CALF 18 Units Churchfields Ashbourne								802,620				

MEATH COUNTY COUNCIL	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital			> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	
		€0.5 - €5m	€5 - €20m	€20m plus							
Meath County Council											
Part V 9 Units St Seachnails Dunshaughlin			2,086,000								
Part V 3 Units Green Bracken Hill Bective Abbey Kilmessan			685,000								
Part V 9 Units Rath Hill Dunshaughlin			2,340,000								
Part V 5 Units Berford Station Road Duleek			1,230,500								
Part V 11 Units at Cois Glaisin Johnstown Navan								2,227,253			
Part V 6 Units Stonebridge Corbalis Ratoath								1,595,868			
Part V 5 Units Archerstown Demesne Ashbourne								1,294,196			
Part V 12 Units at Cluain Adain Clonmagadden Navan								2,465,404			
Part V 5 Units The Willows Dunshaughlin								1,273,772			
Housing Acquisition Programme 2018								13,608,466			
Acquisition of 32 Units at Cois Glaisin Johnstown Navan								6,631,000			
Acquisition of 16 Units at Cluain Adain Clonmagadden Navan								3,924,000			
AHB 58 Units Commons Road Navan			1,331,400								
CAS Project 17 Units Blackcastle Navan								3,411,900			
AHB 12 Units Ashwood Ashbourne								549,000			
A01 Maintenance/Improvement LA Housing						6,695,969					
A05 Administration of Homeless Service						1,944,505					
A06 Support to Housing Capital Programme						2,892,160					
A07 RAS Programme						8,333,860					
A07 Expanded RAS Programme for 2019	4,297,977										
A08 Housing Loans						2,123,040					
A09 Housing Grants						2,288,529					
Road Transportation and Safety											
R162 Navan to Kingscourt Safety Upgrade				6,000,000							
R157 Dunboyne - Maynooth Safety Upgrade					25,000,000						
N2 Rath to Kilmoon Cross Improvement Scheme					63,000,000						
Ashbourne Main Street Phase 3 (Deerpark to Nine Mile stone)			1,300,000								
R147/R154/R155 Improvements Ratoath (Blackbull Roundabout)			2,700,000								
Milltown Road, Ashbourne			2,000,000								
Boyne Valley to Lakelands County Greenway (Navan - Kingscourt)				8,000,000							
R153 Farganstown - Metges Road Junction LIHAF								5,680,000			
R153 (Kentstown Road) New Bridge Navan										2,090,512	
Navan Public Realm & Sustainable Transport Enhancements								15,000,000			
Ratoath Outer Relief Road LIHAF								2,500,000			

MEATH COUNTY COUNCIL	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m	€20m plus								
Meath County Council												
Duleek Main Street Upgrade								1,000,000				
Cycling Facilities Meadowbank & The Avenue , Ratoath											1,400,000	
N2 Slane Bypass								50,000,000				
N51 Dunmoe Realignment Phase 2								16,300,000				
NTA Trim Navan Drogheda Cycleway (Boyne Greenway)								20,000,000				
2017 R147 (LDR Kells Road - Windtown Road)								12,000,000				
N51/R147 Junction Improvement Works, Navan (at Fire Station)								900,000				
N52 Grange to Clontail Road Scheme								18,000,000				
N51 Tullaghanstown - Rathmore Pavement Reconstruction								7,500,000				
N2 Slane and Approaches Pavement Rehabilitation								2,500,000				
R150 Laytown to Bettystown Link Road								6,200,000				
R132 Julianstown Traffic Management Scheme			1,900,000									
Countywide Public Lighting Upgrade				8,500,000								
Parking Meters & Related Technology			900,000									
Traffic calming on Route to new School Campus Ashbourne			800,000									
Cycling Facilities Ratoath			3,000,000									
GDA Cycle Network - Navan Cycle Scheme (Athlumney to Trim Rd.)			5,000,000									
GDA Cycle Network - Dunboyne Cycle Scheme			3,000,000									
Ashbourne Main Street Phases 4 & 5				6,300,000								
Curragha Traffic Management			1,300,000									
N52 Kells Bypass Footpath Phase 2			600,000									
R125 Kilbride Road Junction			800,000									
MH/17/16377 N2 Cushionstown Pavement Resurfacing								900,000				
2017 MH/17/14678 HD28 Pavement Renewals								1,000,000				
Johnstownbridge - Enfield Pedestrian Link								500,000				
2018 MH NS HD28 Pavement Renewal								850,000				
Public Lighting Capital Schemes 2018								502,138				
Sustainable Transport Measures 2018 - 2020								1,100,000				
B01 NP Road – Maintenance & Improvement							988,351					
B02 NS Road - Maintenance & Improvement							1,209,864					
B03 Regional Road – Maintenance & Improvement							12,500,608					
B03 Expanded Regional Road – Maintenance & Improvement for 2019	1,057,946											
B04 Local Road – Maintenance & Improvement							16,668,684					

MEATH COUNTY COUNCIL	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m	€20m plus								
Meath County Council												
Basketstown Leachate System								500,000				
E02 Operation and Maintenance of Recovery & Recycling Facilities						548,613						
E05 Litter Management						519,954						
E06 Street Cleaning						1,672,467						
E07 Waste Regulations, Monitoring and Enforcement						4,608,038						
E09 Maintenance and Upkeep of Burial Grounds						1,546,581						
E10 Safety of Structures and Places						1,156,933						
E11 Operation of Fire Service						4,698,602						
E13 Water Quality, Air and Noise Pollution						529,067						
Recreation and Amenity												
East Meath Community Facility/Library			3,000,000									
Ashbourne Park			1,400,000									
Trim Library & Cultural Centre								4,500,000				
Ashbourne Linear Park								1,300,000				
Bettystown Beach Infrastructure								2,300,000				
Solstice Arts Centre								700,000				
Johnstown Playground, Carpark and Community Facility								1,450,000				
Kells Swimming Pool Upgrade								750,000				
F01 Operation and Maintenance of Leisure Facilities						805,818						
F02 Operation of Library & Archival Services						4,137,293						
F03 Outdoor Leisure Areas Operations						1,468,066						
F04 Community Sport & Recreational Development						568,849						
F05 Operation of Arts Programme						932,163						
Agriculture, Education, Health and Welfare												
Flood Relief Ashbourne			1,350,000									
G04 Veterinary Service						687,345						
Miscellaneous Services												
Civil Defence Headquarters								2,700,000				
Extension to Meath County Council Civic Headquarters								8,000,000				
H03 Administration of Rates						5,189,188						
H09 Local Representation & Civic Leadership						2,845,656						
H10 Motor Taxation						1,666,019						
H11 Agency & Recoupable Services						975,582						

Appendix 2

Self Assessment Checklists

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Yes
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	A revised document was issued by the CCMA Finance Committee in February 2017.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects or programmes relevant to the PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. The recommendations from previous reports have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits are required to verify compliance with previous recommendations.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes, full report submitted within time period specified.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the total sample selected over the period 2016 – 2018 was in excess of PSC requirements.
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	The Department of the Environment which is the Sanctioning Authority for Housing require Post Project Reviews for all Housing projects. PSC requirements are followed for all projects with lifetime costs

		exceeding €20m in other service divisions.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2018 in this category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	No formal follow up process in place.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where cost variances occurred lessons learned have been factored into similar type projects going forward.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The three projects in this category for 2018 are at an early stage. A CBA will be carried out for these projects in due course.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes. Required to secure funding.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Yes. All appraisals and feasibility reports are submitted to the relevant sanctioning authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Carried out by Sanctioning Authorities who provide funding to MCC.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals.
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes

2.11 Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	As part of the capital appraisal process most capital projects include measurable targets/objectives so that outputs and outcomes can be evaluated.
2.14 Have steps been put in place to gather performance indicator data?	2	See comment above.

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	N/A	Yes. Objectives of increased revenue expenditure are included in department service delivery plans which are outlined to the Council Members as part of the annual budget process.
3.2 Are objectives measurable in quantitative terms?	2	In general yes but depends on service categories being examined.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	<p>Some new current expenditure under consideration represents a budgeted increase in an existing service as a result of increased activity which is justified at national level based on empirical evidence of likely demand.</p> <p>Other new current expenditure under consideration represents an increased funding allocation from the Sanctioning Authority. Individual projects within programmes are assessed on their own basis and on their contribution to the overall programme.</p>
3.4 Was an appropriate appraisal method used?	2	See comments above.
3.5 Was an economic appraisal completed for all projects	N/A	No expenditure in this

exceeding €20m or an annual spend of €5m over 4 years?		category.
3.6 Did the business case include a section on piloting?	N/A	See comments above.
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	No expenditure in this category.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See comments above.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	See comments above
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	See comments above
3.11 Was the required approval granted?	3	Approved by Council Members as part of annual budget process.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	2	No
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes
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?	2	Expenditure will form part of the national KPIs.
3.15 Have steps been put in place to gather performance indicator data?	2	Expenditure will form part of the national KPIs.

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation.
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	All capital projects were assigned a project manager at an appropriate level in the organisation.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project reports were prepared in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
4.7 Did budgets have to be adjusted?	3	Yes.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Generally yes.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	No.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A. See comment above.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes. This is a requirement of funding approval.

4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No
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Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. The spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan and Service Delivery Plans.
5.2 Are outputs well defined?	3	Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPIs are in place for the Local Government sector.
5.3 Are outputs quantified on a regular basis?	3	Service Delivery Plans are reviewed on a yearly basis. KPIs for specific services are kept under review nationally on a continuous basis.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and ongoing monitoring is in place. Internal and external auditing is also in place.
5.5 Are outcomes well defined?	2	Outcomes are defined in policy documents and programmes of work adopted by the council.
5.6 Are outcomes quantified on a regular basis?	2	Ongoing monitoring is undertaken by revenue programme co-ordinators.

5.7 Are unit costings compiled for performance monitoring?	3	Some unit costings are included as part of the National KPIs in place for the Local Government sector.
5.8 Are other data compiled to monitor performance?	2	Some other data is compiled and is service dependent.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Combination of all of the above.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	KPI data on revenue programmes is readily available using the management reporting framework already in place and is monitored on a regular basis.

¹ Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. No projects completed in 2018 in this category.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No recent projects at this level.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	No recent projects at this level.
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	No recent projects at this level.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Lessons learned have been used to inform the design and project management of similar schemes.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	No but all project reviews are forwarded to the Sanctioning Authority and Internal Audit.

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2018.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2018.
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2018.
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2018.
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2018.
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2018.
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2018.

Notes:

- ❖ The scoring mechanism for the above 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 is 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 i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Appendix 3

In-Depth Checks

Internal Audit

Public Spending Code for 2018

In-Depth Checks

N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme

Housing Grants Programme 2018

May 2019

Quality Assurance – In-Depth Check

Section A: Introduction

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

Project Information	
Name	N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme
Detail	5.5 km Dual Carriageway scheme to address operational and safety problems on this section of the N2 which experiences considerable peak time congestion.
Responsible Body	Meath County Council
Current Status	Capital Expenditure being considered
Start Date	Revised scheme approved in principle by Transport Infrastructure Ireland in July 2017
End Date	Scheduled for completion 2026
Overall Cost	€63 million approx.

Project Description

The N2 Rath Roundabout to Kilmoon Cross Road Improvement scheme is shown on the 2018 inventory as a capital project under consideration. Because the project is still at a very early stage it is impossible to accurately predict what the lifetime cost will be. The current estimate suggests an outturn cost of approximately €63 million.

This is a major project and is included in the National Development Plan 2018 – 2027.

The proposal is to upgrade 5.5km of single carriageway to dual carriageway standard between the Rath Roundabout and Kilmoon Cross. The works will include the upgrading of 5 major junctions along the route.

The proposed road scheme is located immediately to the north of Ashbourne, County Meath and forms part of the N2 National Primary route which links Dublin and Derry. The N2 is the main route from Dublin (including port and airport) to the Northwest border area via counties Meath, Louth, Monaghan, Tyrone, Derry (A5) and Donegal (N 14).

The N2 between the Rath Roundabout and Kilmoon Cross is a 5.5km stretch of single carriageway road with a hard shoulder of varying width. This section of the N2 falls largely within County Meath, however approximately 1km of the road is located within the administrative boundary of Fingal County Council. It is an un-engineered road and there are a significant number of roadside hazards with a higher than expected collision rate. In addition to the roundabout at Rath (Junction of N2/M2 and R145) there are 5 other relatively closely spaced junctions along this section of the route. This section of road has a cross section which cannot cater for current traffic volumes resulting in chronic congestion during peak hours as drivers experience increasingly long delays. The TII 2016 National Road Network Indicators (NRNI 2016) shows that the road operates at between 100-120% of its capacity, and that morning time peak southbound traffic (north of the Primatestown junction) was approaching unstable flow.

The N2 is also the main access route to Tayto Park with large volumes of traffic travelling along the N2 to the Primatestown junction and turning onto the R155. In 2017 Tayto Park ranked as the 6th most popular paid visitor attraction in Ireland with 735,000 people entering the gates. This figure is projected to increase to 1 million visitors over the next number of years, resulting in additional pressure on traffic volumes along this route.

A Project Appraisal Plan and related documentation was submitted to Transport Infrastructure Ireland (TII) in September 2018 for consideration. The Plan concludes that the proposed scheme is feasible in that it will improve safety along the route, reduce journey times and will greatly reduce the carbon footprint of the vehicles using the route. The Scheme was approved to progress from Phase 1 to 4 inclusive by Transport Infrastructure Ireland (TII) in October 2018. The procurement process for the external multi disciplinary design consultants is currently ongoing.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Meath County Council completed a Programme Logic Model (PLM) for the N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Reduction in journey times/reliability along the N2 for private and public transport with a consequent positive contribution to the economy.</p> <p>Improvements in Road Safety.</p> <p>Improvement to driving quality experience.</p> <p>To reduce CO2 emissions through a reduction of fuel consumption, and to manage noise impacts in populated areas.</p>	<p>Overall budget for scheme as yet undecided but in the order of €63 million.</p> <p>TII and Local Authority associated staff costs.</p>	<p>Planning, Design, Land Acquisition, Contract Administration and Road Construction.</p> <p>Accommodation Works.</p> <p>Interim diversions to existing services.</p> <p>Installation of public lighting, signing and other works essential to a road scheme.</p>	<p>Upgrade of 5.5km of existing road to Dual Carriageway standard between the Rath Roundabout and Kilmoon Cross, including the upgrading of 5 major junctions along the route.</p>	<p>Provide an average inter-urban speed of at least 80km/h.</p> <p>Improved connectivity between Dublin and the North-West.</p> <p>Reduction in frequency and severity of collisions.</p> <p>Provide continuous opportunities for overtaking thus increasing safety for road users.</p> <p>Limit or remove all direct access other than junctions with other significant roads.</p>

Description of Programme Logic Model

Objectives: The objectives of the project are to promote and enhance the sustainable economic growth of rural regions by improving this strategic road's capacity and safety, as well as average journey times and inter-urban speeds. At a regional and national level the upgrade of this section of the N2 will enhance connectivity between Dublin and the North-West.

Inputs: The primary input to the programme will be the capital funding currently estimated at approx. €63 million which will be provided by the sanctioning authority - Transport Infrastructure Ireland.

Activities: There are a number of key activities to be carried out throughout the project and these include planning and design of the scheme, land acquisition and road construction as well as accommodation works, interim diversions to existing services, installation of public lighting, signing and other works essential to a road scheme of this size. In addition the contract must be project managed and administered during the construction phase.

Outputs: Having carried out the identified activities using the inputs, outputs will consist of the construction of a 5.5 km upgrade stretch of dual carriageway between the Rath Roundabout and Kilmoon Cross. This will include the upgrading of 5 major junctions along the route.

Outcomes: The envisaged outcomes of the project are to reduce the number of road traffic accidents on this stretch of road and to increase safety for all road users. Improvements to this stretch of road will reduce journey times and contribute to providing an inter-urban speed of at least 80km/h. This will have a positive economic impact for the area. It will improve connectivity between Dublin and the North- West and will increase accessibility to Dublin Port and Airport. The road upgrade will improve the quality of the driving experience for all vehicular road users.

Section B - Step 2: Summary Timeline of Project

The following section tracks progress on the N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme to date in terms of major project milestones.



2008	N2 Ashbourne to Ardee Feasibility Report completed. Scheme was and remains suspended.
2015	N2 Rath to Kilmoon Junction Upgrade Study undertaken, funded by TII. Report concludes interim upgrade measures would have short design life and full upgrade on N2 required.
July 2018	Project Appraisal Plan for N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme prepared.
September 2018	Project Dossier /Project Appraisal Plan submitted to TII
October 2018	Approval granted by TII to proceed to Planning and Design Phase
April 2019	Mini procurement competition for Multi disciplinary Design Consultants using National Framework
May 2019	Assessment of Tenders for Design Consultants

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N2 Rath Roundabout to Kilmoon Cross Road Realignment Scheme.

Key Project Documents	
Title	Details
Project Appraisal Plan for N2 Rath Roundabout to Kilmoon Cross Scheme	Outlines the project brief and provides plan for appraisal of project
N2 Rath Roundabout to Kilmoon Cross Project Dossier	Contains the project brief, drawing of proposed scheme, a previous feasibility report for suspended N2 Ashbourne to Ardee Scheme and N2 Rath to Kilmoon Cross Junction upgrade study undertaken in 2015

Key Document 1: Project Appraisal Plan for N2 Rath Roundabout to Kilmoon Cross Scheme

The Project Appraisal Plan for N2 Rath Roundabout to Kilmoon Cross Scheme is dated July 2018 and was produced by the Transportation Section, Meath County Council. The proposed scheme is currently estimated at €63 million. As such this Plan proposes that the project appraisal will be completed in accordance with TII's Project Appraisal Guidelines for major schemes. The pre-appraisal is based on the 6 standard criteria as set out in the Common Appraisal Framework – Economy, Environment, Safety, Accessibility, Integration and Physical activity. The proposed improvements are permitted to proceed to construction only if the project appraisal demonstrates that they offer good value for money. The Plan outlines the sub standard nature of the existing road, traffic congestion and collision issues and the roads importance in the context of the national strategic road network. It goes on to outline the wider policy context of this particular scheme.

The Study area is clearly identified with rationale for the eastern boundary being influenced by a High Amenity Area as set out in the Fingal Development Plan. The framing of the project objectives and the benefits of the proposed scheme are in line with TII Project Appraisal Guidelines and DTTAS Capital Appraisal Frame work (Economy, Safety, Environment, Accessibility and Social Inclusion, Integration). It proposes to consider options in line with the TII Project management Guidelines (PMG) and TII Project Appraisal Guideline which will include a Constraints Study and a Route Selection Process.

It includes the consideration of alternatives and options including the alternative transport modes of bus, rail and air. In relation to Transport Modelling methodology it is proposed to use the traffic model currently being developed for the Slane Bypass. This will be adapted as necessary for the purposes of this scheme. Data requirements and Travel Demand Projections are based on Zone-based growth procedure as described in Project Appraisal Guidelines. For the study area within County Meath, growth will be redistributed in order to be consistent with the County Development Plan. While individual developments are generally not represented in the model, exception may be made to include Tayto Park or other significant proposals in the vicinity. The proposed modelling work will cover base year of 2018, opening year of 2026, design year of 2041 and horizon year of 2050.

The report concludes recommending that the scheme be appraised from a qualitative and quantitative perspective under 6 headings: Economy, Environment, Safety, Accessibility, Integration and Physical Activity. Expected deliverables to include:

- Project Appraisal Plan (PAP)
- Project Brief (PB)
- Traffic Modelling Report (TMR)
- Cost Benefit Analysis (CBA)
- Project Appraisal Balance Sheet (PABS)
- Preliminary Business Case (PBC)
- Detailed Business Case (DBC)
- Post Project Review (PPR)

Due to project complexity it is proposed to support economic appraisal as follows:

- Cost Benefit Analysis (Economy) using TUBA (Transport Users Benefit Analysis)
- Cost Benefit Analysis (Safety) will use COBALT-Ireland (Cost and Benefits to Accidents – Light Touch)

The Environment, Accessibility and Social Inclusion, Integration and Physical Activity elements will be carried out in line with requirements for Multi Criteria Analysis as outline in TII Project Appraisal Guidelines. Appropriate Sensitivity Analysis and appraisal scenarios are also outlined.

It is considered that the Project Appraisal Plan is well designed and produced to a high standard.

Key Document 2: N2 Rath Roundabout to Kilmoon Cross Project Dossier

The project dossier is a collection of reports, study documents and other information pertaining to the proposed N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme and is dated 10th September 2018. As this proposed scheme is classified as a Major Project, the project dossier is a Deliverable for the Scoping and Pre-Appraisal stage in accordance with TII Project Management Guidelines.

The Dossier contains 5 Appendices:

1. Completed TII project Information Sheet for the Scheme
2. The Project Brief
3. Drawing of the location of the proposed Scheme
4. Previous Feasibility Report for the suspended N2 Ashbourne to Ardee Scheme compiled by Roughan and O'Donovan Consulting Engineers and published in April 2008.
5. Previous Junction Upgrade Study, compiled by Arup Consulting Engineers in relation to the N2 from Rath Roundabout to Kilmoon Cross, published in 2017.

The project brief comprises 6 key sections:

- Background
- Need for the Scheme
- Strategic Fit and Priority

- Scope, Constraints and Interface
- Scheme Objectives
- Function and Operational Outcomes

Much of this is a detailed expansion of what was contained within the pre appraisal plan and it is also cognisant of the 2 previously completed reports relevant to the scheme (which are outlined below and also contained within the Dossier).

Previous studies relevant to this scheme include:

- (a) *N2 Ashbourne to Ardee Feasibility Report 2008*, which recommended an upgrade to Dual Carriageway standard along the route extending between the end of the N2/M2, north of Ashbourne to the N33 east of Ardee. Work on a constraints report was initiated but was halted as the scheme was (and remains) suspended.
- (b) *N2 Rath to Kilmoon Junction Upgrade Study 2015*, funded by the TII to identify any interim measures that would improve the capacity and safety at the 5 junctions between the Rath Roundabout and Kilmoon Cross. It concluded that junction upgrades alone could not cater for increase usage on the N2 and as such a full upgrade is required. Given the outcome of this study no local upgrades of junctions have been undertaken but are under consideration as an interim solution while this scheme is being progressed.

This N2 Rath Roundabout to Kilmoon Cross scheme has been considered with regard to the pertinent national and local policies including:

- Ireland 20140 National Planning Framework
- Road Safety Strategy 2013-2020
- Strategic Investment Framework for Land Transport
- Meath County Development Plan 2013-2019
- Fingal Development Plan 2017-2023

The Project Brief is measured and well written and provides satisfactory justification for the proposed scheme, recommending it moves forward to the next stage of Appraisal.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
TII Automatic Traffic Counter Data and various automatic traffic counts carried out as part of a number of reports and feasibility studies related to this scheme	Allows comparison of pre and post scheme traffic volumes	Yes
Junction turning movement counts carried out as part of a related study	Allows comparison of pre and post scheme traffic movements	Yes- Junction Upgrade Study undertaken 2015/published 2017 Junction Traffic Counts and Analysis report (2017 Round 2) also on file
Journey Time Surveys carried out in 2018	Allows comparison of pre and post scheme average journey times	Yes
Road Accident Data - RSA Website and MCC's MapInfo GIS.	Allows comparison of pre and post scheme accident rates	Yes

Total project outturn versus budget	Assess project appraisal and management overall	Yes, will be available as the scheme progresses
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Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the project is readily available. A number of traffic surveys were carried out over the past number of years, the latest in 2017. An automatic traffic counter is located along the proposed scheme allowing an accurate baseline for forecasted figures. Further traffic counts, junction turning movement counts and journey time surveys should be carried out as part of the post project review.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme based on the findings from the previous sections of this report.

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

As the project is still in its early stages only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code. The N2 is identified as a strategically important national Primary Road providing links between Dublin and the North-West. The Project Appraisal Plan dated July 2018 presents an appraisal plan and methodology in accordance with TII Project Appraisal Guidelines for major schemes. This will include appropriate economic assessments using Cost Benefit Analysis (TUBA) and a safety assessment using COBALT-Ireland. Other criteria will be assessed using National Roads Multi Criteria Analysis. The Project Brief considers existing evidence and reports relating to the scheme and outlines measured project justification and objectives based on available information.

All projects seeking capital funding from Transport Infrastructure Ireland (TII) must follow a number of guidance documents including the TII Project Management Guidelines and the TII Project Appraisal Guidelines. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules.

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that the initial decision to go ahead with the project was soundly based and that the project has been well managed to date. The project provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

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

Yes. There are a number of criteria by which the success or otherwise of the project can be measured. The data audit at Section B Step 4 above outlines the type of data that is required to evaluate the project at a later date. The historic data is already available through work carried out at planning stage and generation of revised data following completion of the project is readily achievable.

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

As this project is at an early stage no major issues were identified. In line with the Public Spending Code Guidelines it is recommended that future key milestone dates be established as the project progresses. Following completion of the project a post project evaluation is required under Public Spending Code rules to assess the strength of the overall outputs and outcomes.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme.

Summary of In-Depth Check

The N2 Rath Roundabout to Kilmoon Cross Road Improvement Scheme is shown on the 2018 inventory as a capital project under consideration. The N2 is identified as a strategically important National Primary Road providing links between Dublin and the North-West. Because the project is still at a very early stage it is impossible to accurately predict what the lifetime cost will be. The current estimate suggests an outturn cost of approximately €63 million. This is a major project and is included in the National Development Plan 2018 – 2027.

The proposal is to upgrade 5.5km of single carriageway to dual carriageway standard between the Rath Roundabout and Kilmoon Cross. The works will include the upgrading of 5 major junctions along the route.

A Project Appraisal Plan and related documentation was submitted to Transport Infrastructure Ireland (TII) in September 2018 for consideration. The Plan concludes that the proposed scheme is feasible in that it will improve safety along the route, reduce journey times and will greatly reduce the carbon footprint of the vehicles using the route. The Scheme was approved to progress from Phase 1 to 4 inclusive by Transport Infrastructure Ireland (TII) in October 2018.

As the project is still in its early stages only the preliminary work carried out so far can be reviewed in terms of the Public Spending Code. The Project Appraisal Plan dated July 2018 presents an appraisal plan and methodology in accordance with TII Project Appraisal Guidelines for major schemes. This will include appropriate economic assessments using Cost Benefit Analysis (TUBA) and a safety assessment using COBALT-Ireland. Other criteria will be assessed using National Roads Multi Criteria Analysis. The Project Brief considers existing evidence and reports relating to the scheme and outlines measured project justification and objectives based on available information.

All projects seeking capital funding from Transport Infrastructure Ireland (TII) must follow a number of guidance documents including the TII Project Management Guidelines and the TII Project Appraisal Guidelines. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules. The procurement process for the external multi disciplinary design consultants is currently ongoing.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that the initial decision to go ahead with the project was soundly based and that the project has been well managed to date. The project provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

Quality Assurance – In-Depth Check

Section A: Introduction

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

Programme Information	
Name	Housing Grants Programme 2018
Detail	2018 Revenue expenditure on Housing Grants Programme in County Meath
Responsible Body	Meath County Council
Current Status	Revenue Expenditure being incurred
Start Date	January 2018
End Date	December 2018
Overall Cost	€2,288,529

Programme Description

Meath County Council currently operates three types of Housing Adaptation Grant Schemes:

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The three housing adaptation grant schemes were introduced in November 2007. Local Authorities play a key role in the housing adaptation grant process, as they are responsible for part-funding and administering the schemes. The terms and conditions for the three schemes are set out in the Housing (adaptation grants for older people and people with a disability) Regulations, 2007 (SI No. 670 of 2007). More detailed administrative guidance for Local Authorities and standard application forms for each of the schemes have been issued by the Department of Housing, Planning, Community & Local Government, the latest in February 2014. The schemes vary slightly but include such criteria as:

- Evidence of income
- Medical opinion on applicant condition
- Tax compliance certificates from both the applicant and the contractor
- Evidence of payment of Local Property Tax
- Submission of quotations
- Certification of work when complete

Meath County Council obtains a report from an Occupational Therapist (OT) for Mobility Grants and Housing Adaptation Grants for Disabled Persons. The services of an OT are tendered for in accordance with procurement rules. Completed works are certified by Meath County Council's technical staff. The value of grants allocated in 2018 is as follows:

Disabled Persons	Mobility	Older Persons	Total
€ 1,292,112.00	€458,292.00	€565,592.00	€2,315,996

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Meath County Council completed a Programme Logic Model (PLM) for the Housing Grant Schemes administered by Meath County Council. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To administer three Housing Adaptation Grant Schemes under the Housing (<i>Adaptation Grants for Older People and People with a Disability</i>) Regulations 2007 and Amendment Regulations 2014.</p>	<p>Expenditure in 2018 of €2,288,529</p> <p>Full time equivalent staff of 2.3 to manage the programme.</p> <p>80% Funding from the Department of Housing, Planning and Local Government.</p> <p>Additional funding from the Meath County Council revenue budget.</p> <p>Use of Housing Grants IT System and Agresso FMS.</p>	<p>Advertising schemes and providing information to the public.</p> <p>Processing and validating all applications including inspection and certification by Council technical staff</p> <p>Processing of payments</p> <p>Recouping relevant percentage of costs from the Department of Housing, Planning and Local Government.</p>	<p>Number of grants received and assessed.</p> <p>Number of grants paid to applicants</p>	<p>Enables people to remain living independently in their own homes for longer.</p> <p>Has a positive impact on the local construction industry and on the improvement and sustainability of the national housing stock.</p> <p>Produces significant health benefits keeping people in familiar surroundings rather than moving them into long term residential care.</p> <p>Considerable benefit to the State as it is often a much lower cost solution to providing care in a nursing home or hospital.</p>

Description of Programme Logic Model

Objectives

Meath County Council operates the Housing Grants Scheme (consisting of Mobility Grants, Housing Adaptation for Disabled Persons and Housing Aid for Older People) to:

- I. address mobility problems, primarily, but not exclusively, associated with ageing
- II. assist in the carrying out of works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability who has an enduring physical, sensory, mental health or intellectual impairment and
- III. assist older people living in poor housing conditions to have necessary repairs or improvements carried out. These 3 schemes are administered by Local Authorities under the Housing (Adaptation Grants for Older People and People with a Disability) Regulations 2007 which were amended by new Regulations in 2014.

Inputs

Financial Inputs: The primary input to the programme is funding by the Department of Housing, Planning, Community & Local Government. In addition to this the Local Authority part funds the grants from their revenue budget. Expenditure for 2018 for housing adaptation grants was €2,288,529. €1,895,063 was provided by the Department of Housing, Planning, Community and Local Government which was recouped following initial pay out of the grant to the applicant by Meath County Council. Meath County Council provided the balance of €393,466. The difference between grants allocated and paid is due to projects not being signed off for payment by year end 2018, thus carried over to 2019 expenditure.

Human Inputs: The Housing Grants Department team consists of: one Administrative Officer, one Assistant Staff Officer and three Clerical Officers. The Staff Full-time Equivalent working on scheme is 2.3.

System Inputs: The Housing Grants Department have a written administrative guidance manual for each scheme, issued by the Department. Based on this guidance, an in house computer system is used for logging, tracking and recording grants. This system was developed and is managed by Meath County Council's I.T. Department. There is no formal internal procedures manual or user guide for the IT system, although system notes are available.

Activities: There are a number of key activities carried out through the programme including:

1. Advertising the scheme and disseminating information to potential applicants
2. Checking and validating application forms
3. Entering applicants and application details on the Housing Grants IT system and cross referencing with previous applications
4. Referrals to Occupational Therapist for assessment and to Technical staff for inspection
5. Calculating grant assistance
6. Recommendation Report and Approved Officer Order to Administrative Officer
7. Issue approval letter (signed acceptance/rejection returned by applicant)
8. Certification by Engineer on works complete
9. Processing payments on receipt of all documentation
10. Recouping monies due from the Department of Housing, Planning & Local Government

Outputs

The number of grants provided by Meath County Council in 2018 is as follows:

Disabled Persons	Mobility	Older Persons	TOTAL
114	89	100	303

Outcomes

Numerous international studies have shown that the vast majority of people want to stay living in their homes for as long as possible, amongst family and friends, as members of their community. This programme provides assistance to applicants who require grant aid to make housing suitable for a person with a physical, sensory or intellectual disability or mental health difficulty to live in; to address mobility problems in the home and to improve the condition of an older person's home. It is acknowledged that these grants play a significant role in allowing people to remain living in their own homes for as long as possible. A research study undertaken both by the National Disability Authority and the Centre for Housing Research highlighted the very positive impact the grant schemes have on grant recipients. The study also reported that the schemes have a positive impact on the local construction industry and on the improvement and sustainability of the national housing stock. The majority of medical professionals also agree that there are significant health benefits to be derived from enabling people to stay in familiar surroundings rather than moving them into long term residential care. This has considerable benefits for the state as it is achieved at lower cost than the provision of care needs in a nursing home or hospital setting.

Section B - Step 2: Summary Timeline of Programme

The following section outlines the Housing Grants Scheme process from inception to conclusion in terms of major programme milestones.

Housing Grant Application Process

Application Received

Application Validated, referred to Occupational Therapist

OT Report returned /Quotations & plans assessed by Meath County Council Technical staff for reasonableness of costs

Approval (or refusal) issues – applicant returns acceptance form before commencement

3-6 months to complete works

Meath County Council Technical Staff inspect works once complete

Grant payment is issued to applicant once documents and works are certified. Acknowledgement of payment received.

Housing section submit recoupment claims to Dept of Housing Planning & Local Government

Applications are accepted on a rolling basis.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Grants Programme 2018

Key Programme Documents	
Title	Details
Information leaflets	The leaflet details information on the conditions of the schemes
Application Forms	A comprehensive application form is available for each of the 3 grants.
Scheme Administrative Guidance Manual	Detailed Guidance manual is in use for each of the 3 schemes. This is issued by the Department.
Recoupment report	IT system generated report is used to recoup relevant monies from Department.
FMS System Agresso	Financial Reports Expenditure and Income details - used to verify amounts paid out on grants, and funding recouped from Department

Key Document 1 - Application Form: The application form is a standard template produced by the Department and used across the Local Authority sector. This includes a declaration, a certificate from Medical professional, tax requirements in respect of housing aid and a checklist to assist the applicant.

Key Document 2 - Information Leaflet: The information leaflet issues as part of the application form and is a standard template produced by the Department and used across the Local Authority sector. The leaflet details information on the conditions of the schemes including eligibility, purpose of the grant, level of the grant, tax requirements and appeals procedure.

Key Document 3-Scheme - Administrative Guidance Manual: The Scheme Administrative Guidance document was reviewed. This includes step by step guidelines relating to the grant application process. It is issued by the Department and ensures that all local authorities comply with the requirements of the scheme in a consistent manner. There is no formal internal procedures manual in place, staff notes are available on internal procedures, on how to use the IT system and on how to undertake recoupment's from the Department

Key Document 4 - Recoupment Report: It is noted that there is a standard recoupment template produced by the Department which is used across the Local Authority sector. This is not used in Meath, as the Housing Grants IT system is used to generate a recoupment report which includes a Certificate of Approval for all entries included in the Recoupment claim. The report is generated by the user and returns a list of grants paid to applicants between date parameters specified. The IT system calculates the recoupment amount of 80% of each grant paid. This report, along with Certificates of Approval is accepted by the Department in lieu of the standard recoupment template.

It is noted that a manual spreadsheet is maintained to track the status of applications, as the IT system is not 'closed off' at year end. This ensures that all relevant grants are recouped annually. The manual spread sheet is updated on a regular basis and is also used along with Agresso reports to reconcile income and expenditure at the end of the year.

Key Document 5 – Agresso FMS System Financial Reports: Expenditure and income details for relevant job codes are reconciled to the manual spreadsheet compiled by housing and finance confirms all grants paid to applicants are correctly recouped from the Department. Due to accruals the total amount approved in 2018 is slightly different to total amount paid and recouped. This is all clearly identifiable from the available records.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
FMS Agresso System – Financial Reports	Expenditure and income details for revenue job codes relevant to these schemes	Yes
Number of applications received (broken into approved/rejected)	Evaluate the usage/demand for these schemes/Planning resources	Yes- Taken from Housing Grants System/manual spreadsheet
Number of grants paid out per year	Assist future budgeting	Yes – Agresso System/Housing Grant System
Key documents submitted by applicant on grant files e.g. confirmation of payment of LPT, Tax compliance from applicant and contractor, medical certificates etc	Assessing eligibility/Future audits	Yes
Recommendation Report (rationale for approval or rejection)	To ensure appropriate approval procedures are in place	Yes, Housing Grant IT system/project files
Approved Officer Orders	Sign off on grant approvals	Yes
Recoupment Claims made	To assess level of monies recoupable/Future audits	Yes – available on file
Reconciliation system – Grants approved v paid and recouped	To reconcile grants paid to monies recouped / Future audits	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the Housing Grants Schemes is readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Grants administration 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)

Housing adaptation grant schemes were introduced by the Department of Housing, Planning, Community and Local Government in November 2007 and Local Authorities administer the schemes on their behalf. Initial appraisal for this programme was carried out at national level as part of the country's overall Housing Policy. Likewise the analysis and evaluation of the programme should be carried out at national level. Meath County Council administers the scheme in the Meath administrative area. This audit found that procedures were in place and were being followed for grant administration however no formal Internal Procedures Manual exists. It was noted that Administrative Guidance Manuals for each scheme (issued by the Department) and staff notes are available to use, which contribute to a consistency of approach within the section.

The section has a staffing structure with clear definition of roles regarding assessment, approval and review of claims. Occupational therapists reports were provided promptly, as were reviews of submitted quotations/plans by technical staff. Recoupment from the Department is made regularly and promptly and all grants are well documented and filed. Approval of each grant is confirmed by a recommendation report and Approved Officers Order.

Audit Opinion: In so far as the Council's compliance with the provision of housing grants regulations contributes to national policy implementation it is considered that the programme provides **Satisfactory Assurance** (see Appendix 1) that there is compliance with the Public Spending Code.

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

Yes. There are a number of criteria by which the programme can be measured in County Meath. Compilation of the necessary data is very straightforward using the IT system and Agresso System in place

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

Recommendation: A formal internal procedures manual should be compiled to include a user guide for the Housing Grants IT System. This should be updated regularly including after any revision of the schemes by the Department. This will complement the existing system, and make it easier to train new staff as required.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Grants Scheme 2018.

Summary of In-Depth Check

Meath County Council currently operates three types of Housing Adaptation Grant Schemes:

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The three housing adaptation grant schemes were introduced in November 2007. Local Authorities play a key role in the housing adaptation grant process, as they are responsible for part-funding and administering the schemes. The terms and conditions for the three schemes are set out in the Housing (adaptation grants for older people and people with a disability) Regulations, 2007 (SI No. 670 of 2007). More detailed administrative guidance for Local Authorities and standard application forms for each of the schemes have been issued by the Department of Housing, Planning, Community & Local Government, the latest in February 2014.

Initial appraisal for this programme was carried out at national level as part of the country's overall Housing Policy. As this is a national scheme, the Department has overall responsibility for appraising the effectiveness of the scheme nationally. This audit comprised an in-depth check of the Housing Grants Scheme process in Meath County Council, interviews with relevant staff and a review of a sample of relevant files. The review found that internal controls are in place and are being followed for grant administration. The Housing section has staff assigned with clear lines of responsibility. Application and related documentation reviews are conducted promptly, and all grant approvals and payments are approved by an

authorised officer. Departmental recoupments are claimed promptly and all grants are well documented and filed. One recommendation is being made following this review.

Recommendation: A formal internal procedures manual should be compiled to include a user guide for the Housing Grants IT System. This should be updated regularly including after any revision of the schemes by the Department. This will complement the existing system of internal control, and make it easier to train new staff as required.

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Department, and by discussions held with staff involved with this Programme. In so far as the Council's compliance with the provision of housing grants regulations contributes to national policy implementation it is considered that the programme provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

Appendix 4

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	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
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some 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 system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet it's 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 the system objectives at risk.
UNACCEPTABLE	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet it's 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.