

## **Public Spending Code**

# **Quality Assurance Report for 2020**

## **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.

**Signature of Chief Executive Officer- Jackie Maguire**

A handwritten signature in black ink that reads "Jackie Maguire". The signature is written in a cursive style with a large, looped 'J' at the beginning and a period at the end.

**14<sup>th</sup> May 2021**

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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 Code<sup>1</sup>. 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. 2020 is the seventh year in which the QA process has applied to local authorities. Projects and

programmes which predate Circular 13/13<sup>2</sup> 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*.

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

<sup>2</sup>Circular13/13: 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 2020 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). In accordance with 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. Four revenue service categories increased by more than €0.5m between budget 2020 and budget 2021. The value of the increase appears against "expanded" service categories A5, A7, B4, and H3. The total increase amounts to €14.3 million.

For expenditure being incurred, revenue services have been included where expenditure at service division level in 2020 was greater than €0.5 million. Revenue expenditure being incurred amounting to €177.8 million is included in the inventory for 2020.

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 2020.

In respect of capital projects there are seventy (70) under consideration, thirty-three (33) incurring expenditure and nineteen (19) which have recently ended. The value of all capital projects at all stages of the project life cycle in 2020 is €601.95 million. Total revenue programmes included in the 2020 inventory amount is €192.2 million. The total value of the 2020 inventory, both capital and revenue funded, for Meath County Council is €794.1 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 2020 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.

<b>Checklist Completion aligned with Project Inventory</b>	
<b>Expenditure Type</b>	<b>Checklist to be completed</b>
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 4) was produced by the Finance Committee of the County and City Management Association in February 2021 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, has been guided largely 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 2020. 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. Nineteen (19) capital projects were completed in 2020 with an outturn cost of €44.53 million. There has been some post-project reviews undertaken as required as part of the Public Spending Code.

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 2020.

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 2018 – 2020

	<b>Capital</b>	<b>Revenue</b>
Inventory 2018	532,875,289	129,614,500
Inventory 2019	608,328,496	138,118,065
Inventory 2020	601,957,623	192,218,009
Total value of Inventory 2018 - 2020	<b>1,743,161,408</b>	<b>459,950,574</b>
Value of projects audited 2018 -2020	133,879,694	12,324,979
% achieved over period 2017 -2019	<b>7.68%</b>	<b>2.68%</b>

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 four projects which were selected for in-depth check this year were as follows:

- **Trim Library and Cultural Centre-** €6 million Project Lifetime Cost
- **Local Distributor Road 4- Abbeylands Navan Scheme-** €14.3 million Project Lifetime Cost
- **Housing Development Ashbourne,** 74 Units- €19.5 million Project Lifetime Cost
- **Operation of Library Services-** €4.4 million Revenue spend 2020

The in-depth checks were carried out by the Internal Audit Section of the Council in March and April 2021. Full copies of these in-depth checks can be found in Appendix 3, summaries of each are below.

### **3.3.1 Trim Library & Cultural Centre**

#### **Summary of In-Depth Check**

The Trim Library and Cultural Centre project is shown on the 2020 inventory as a capital project being incurred. While the procurement of construction stage was undertaken in late 2020, contract signing, and construction commencement has been delayed due to COVID 19 restrictions. The current costings and tender values suggest an outturn cost of approximately €6 million. This project is being managed by the MCC Project Unit within its Corporate Services Department.

The Project Unit is responsible for driving key amenity and recreational infrastructure projects. This includes making funding applications to central government for grant aid, including the Rural Regeneration Development Fund (RRDF), which has approved grant aid of €4,357,741 to this project. Meath County Council is funding the balance of the project through its own resources. The Project Unit has developed a project management framework for these projects which includes a step by step checklist which also records key milestones and dates for a project. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules

The Trim Library and Cultural Centre represents a key project, nominated by Trim Municipal District, to develop the cultural infrastructure of the town and the surrounding area – building upon the established success of both the existing Library and responding to the community led initiatives in the performing and visual arts which characterise Trim’s cultural life.

Located on High Street this civic proposal will serve to consolidate the historic town centre, adding to the rich cultural and tourist amenities of the immediate area, and contribute to the continued economic, social and cultural regeneration of the town centre, promoting the ongoing sustainable development of the town by harnessing existing resources and infrastructure. The development of the proposal has had benefit of extensive engagement

with the stakeholders and end users both in defining the brief and requirements and reviewing the developing design.

The existing Trim Library, whose services have evolved over the past number of years through involvement in the My Open Library initiative, will be substantially expanded and upgraded, providing a significantly improved environment, range of services and technological innovation. The Cultural Centre is an extension, which will be part single, part two and part three storey in height, and encompasses multipurpose performance space with seating capacity up to 247 no., including stage, scene dock and support spaces; shared foyer and entrance space to the Centre including shared facilities, meeting/changing rooms and rehearsal spaces, toilets, circulation spaces etc. The development also includes the conservation, alteration and refurbishment of the former St. Patrick's Chapel for use as part of the Centre as well as the associated site development works, drainage and hard landscaping works including pedestrian access from High Street and vehicular & service access from St. Loman's Street.

The link from High Street, and the courtyard space incorporating the existing St. Patrick's Chapel, establishing a collective space and foyer as a focus for the multiple activities and spaces, will establish an identity for the Centre, a new civic space for the arts. While the Trim Library is a well-established and used amenity, the new multi-use and flexible main performance space, with up to 247 seats, and other flexible spaces, including The Studio – the reimagined St. Patrick's Chapel – will provide appropriate resources long sought by the active drama, music and theatre groups of T-Act, the Trim Musical Society, Trim Drama Group and Stagecraft.

The Trim Library & Cultural Centre project has progressed through the procurement of a contractor for the construction phase. MCC project management guidelines have been followed and there is evidence of deliverables and outputs for appraisal and procurement stage. The procurement of a contractor has been completed in line with MCC and National procurement guidelines. Appointment of the contractor has been delayed due to COVID 19 restrictions, which has impacted on the project timeline, but all variances, changes and approvals of same are appropriately detailed on file.

**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 Corporate Services (Projects) 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 Local Distributor Road 4- Abbeylands Navan Scheme**

#### **Summary of In-Depth Check**

The Local Distributor Road 4 (LDR4) Abbeyland Navan scheme is shown on the 2020 inventory as a capital project under consideration. The project is deemed to be under consideration as the contract for construction has not yet been awarded. However, expenditure has been incurred in the design phase in the sum of €672,212 to end December 2020. The current information suggests an outturn cost of approximately €14.3 million.

It is intended that the project will be mainly funded by Meath County Council funds. A funding submission was made to the Urban Regeneration Development Fund (URDF) in 2020, however grant aid was not approved at this time. This project will be subject to other funding applications.

The LDR4 scheme is located in the northwest of Navan, is circa 1.2km in length, and will connect the N51/R147 in the south to the L3409 Ratholdron Road to the north. The proposed road is expected to include junctions, footpaths, cycle tracks, public lighting and service duct provision. The scheme runs from north to south across the River Blackwater- a bridge crossing is included in the scheme design. The River Blackwater is a Special Area of Conservation and Special Protection Area.

The delivery of LDR4 will include a new bridge crossing over the River Blackwater and this will improve access to lands in the north of the town, including an area which includes the Clonmagadden Strategic Development Zone.

The project is currently moving concurrently through Stage 3 (Preliminary Design) and Stage 4 (Statutory Processes & EIAR), with a submission for Compulsory Purchase Order application lodged to An Bord Pleanála in July 2020. A decision is expected by June 2021. The preliminary design report is currently being finalised. The approval of the CPO is a key hold phase for the project.

Transport Infrastructure Ireland (TII) issue 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. While Meath County Council is funding this

project (no funding is being provided by TII at this time), the relevant guidelines have been followed to date, in line with best practice. Aecom consultants were commissioned by the Council to bring this project through to Phase 5 (detailed design) and as the project progressed through various phases, appropriate project management guidelines (NRA/TII) and project appraisal guidelines have been used in terms of deliverable and approval points. Appraisal for this project is being undertaken in line with and the Department of Transport and Tourism and Sport (DTTaS) Common Appraisal Framework for Transport Project and Programmes and TII Project Appraisal Guidelines (2010). However, decisions and approvals are being made by the Senior Engineer and Senior Management team (Meath County Council) as appropriate.

This in-depth check has demonstrated that the appropriate project management guidelines have been adhered to at each project milestone, the project has been properly managed and is therefore in compliance with the standards as set out in the Public Spending Code

### **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 decisions to progress the project to this stage were soundly based and that the project has been well managed to date. The review provides **Satisfactory Assurance** (see Appendix 4) that this project is in compliance with the Public Spending Code.

### **3.3.3 Social Housing Development Ashbourne, 74 Units**

#### **Summary of In-Depth Check**

The construction of social units at Ashbourne is shown on the 2020 inventory as a capital project that is being considered and has Stage 2 approval from the DHLGH.

As part of the Rebuilding Ireland Action Plan for Housing and Homelessness, Meath County Council, in conjunction with Approved Housing Bodies has been asked to provide 1190 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2018-2021. In an effort to meet this target Meath County Council has engaged in



several construction projects, one of which is the provision of 74 social units at Ashbourne, Co. Meath.

The Department of Education owns an 11.26-hectare site in Ashbourne, adjacent to the recently developed Ashbourne Education Campus. Part of the site was previously used as the location of a temporary post-primary school during the development of the Education Campus. Meath County Council is in the process of purchasing 2.8 hectares of land for social housing, while allowing sufficient lands to remain for future school building requirements. The lands have been valued at €2.2m by the Valuation Office. It is noted that the sale has not yet been finalised, although permission was granted by the Dept. of Education to proceed with the Part 8 process. It is recommended that this matter should be followed up with the Council's legal representatives.

A capital appraisal document was prepared for this project. The appraisal considered the housing need in the Ashbourne area including the number and types of accommodation that were required. The appraisal also highlighted the ongoing difficulties in identifying alternative means to meet the housing need. The provision of sustainable communities is reviewed which includes the proximity of the site to local services and amenities as well as the tenure mix within the locality. The document sets out the timeframe for delivery of the project. It is noted that there has been some slippage in the timeframe, and it is recommended that a revised timeframe document should be prepared.

Tender documents for the procurement of the Design Team were sent out to all Consultants on Meath County Council's Architect led Design Team Framework. Tenders were reviewed and assessed in accordance with the advised marking scheme. The award of tender was approved by CE Order 2113/2018. However, following the review of site densities and the increase in housing units a revised price was agreed on a pro-rata basis. This was further approved by CE Order 2469/2019. The total sum of €543,727 has been paid to date and fully recouped to the Council by the DHLGH.

The Part 8 process is now complete, and arrangements are being made for submission to the DHLGH for stage 3 approval.

**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 Housing Section and by discussions held with staff that managed this project. It is considered that the decision to proceed 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.

### **3.3.4 Operation of Library Services**

#### **Summary of In-Depth Check**

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code, Meath 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 Public Spending Code inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's Library Service Revenue Programme - Revenue Code F02 was undertaken. The current expenditure value of this programme in 2020 was €4,425,994. The salary costs and service support costs amount to €3.2m.

The Library Service spent €301,866 on the purchase of books in 2020. The books were purchased using the OGP Framework for different categories of books. However, one distributor that supplied books for the Adult Non-Fiction and Children's Fiction and Non-Fiction advised that due to Covid-19 they were pausing their business and have not yet returned to the market. In accordance with advice from the LGMA other suppliers were utilised for this category of books. A new framework has been put in place for 2021.

The Facilities Section manage the upkeep of the library buildings and the total spend in 2020 was €246,117. The County Librarian has acknowledged the excellent service provided by the Facilities Team and notes that this arrangement was instrumental in the preparation of some of the library buildings for 'My Open Library' Services. As all of the local authority buildings are managed by one section efficiencies in maintenance costs and other operational costs are achieved.

It is noted that the Library Service expenditure for petty cash was €2000. It is acknowledged that due to the nature of the service provided it would be impossible to fully eliminate the

use of petty cash. However, it is recommended that a full review of the petty cash expenditure is undertaken with a view to further reducing the amount of petty cash required and fully optimising the use of the low value purchase card and the purchase to pay process.

Risk management procedures are in place together with assessments of performance indicators undertaken by the County Librarian and Senior staff of the Council. On completing the review, Internal Audit is satisfied that the Council's Library Service operated in accordance with relevant policies and procedures and the revenue expenditure programme was effectively managed in 2020.

**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 and by discussions held with staff that managed this programme. The provision of the Library Service Revenue 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 seventh 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 seven 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 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 which 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.

**Public Spending Code**  
**Quality Assurance Report for 2020**

**Appendix 1**

**Inventory of Projects and Programmes above**

**€0.5m**

**See separate Excel file**

# **Public Spending Code Quality Assurance Report for 2020**

## **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 in respect of compiling the QA report was issued by the CCMA Finance Committee in February 20.
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 is undertaken as part of Internal Audit recommendation tracker process
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 2018 – 2020 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	PSC requirements are followed for all projects with lifetime costs exceeding €20m.



<p>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?</p>	<p><b>2</b></p>	<p>Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2020 in this category.</p>
<p>1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?</p>	<p><b>1</b></p>	<p>No formal follow up process in place.</p>
<p>1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?</p>	<p><b>2</b></p>	<p>Where cost variances occurred lessons learned have been factored into similar type projects going forward.</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?	<b>3</b>	Initial Capital Appraisal is undertaken for all projects
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?	<b>1</b>	PIs are not a requirement of funding but could be developed as part initial appraisal process/post-evaluation reviews.
Q 2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	<b>3</b>	Business cases are completed as appropriate to project type
Q 2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	<b>3</b>	
Q 2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	<b>3</b>	Appraisals are undertaken as appropriate to the relevant threshold
Q 2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	<b>2</b>	Initial capital appraisal completed for all projects, detailed economic appraisal carried out in accordance with PSC thresholds
Q 2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	<b>3</b>	Yes
Q 2.8 Were sufficient options analysed in the business case for each capital proposal?	<b>3</b>	
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?	<b>3</b>	Order of Magnitude costings available with appropriate breakdown. Contingencies are included in all project estimates at each stage
Q 2.10 Was risk considered and a risk mitigation strategy commenced?  Was appropriate consideration given to governance and	<b>3</b>	Risk management is in line with best practice for corporate governance

deliverability?		
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?	<b>N/A</b>	No projects of this value
Q 2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	<b>2</b>	Projects briefs could be streamlined for consistent use across the organisation
Q 2.13 Were procurement rules (both National and EU) complied with?	<b>3</b>	
Q 2.14 Was the Capital Works Management Framework (CWMF) properly implemented?		
Q 2.15 Were State Aid rules checked for all support?	<b>NA</b>	No projects in this category for 2020
Q 2.16 Was approval sought from the Approving Authority at all decision gates?	<b>3</b>	Where applicable, approval sought from relevant Approving Authority at decision gates. For MCC managed projects, email approvals or Chief Executive orders available
Q 2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	<b>3</b>	Where applicable, VFM is confirmed from relevant Approving Authority at decision gates. For MCC managed projects, email approvals or Chief Executive orders available
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?	<b>NA</b>	No projects of this value

**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?	3	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	<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>
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No expenditure in this category.
3.6 Did the business case include a	N/A	See comments above.

section on piloting?		
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?	<b>N/A</b>	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?	<b>N/A</b>	No expenditure in this category.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	<b>N/A</b>	No expenditure in this category.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	<b>2</b>	No expenditure in this category.
3.11 Was the required approval granted?	<b>3</b>	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?	<b>N/A</b>	
3.13 If outsourcing was involved were both EU and National procurement rules complied with?	<b>3</b>	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?	<b>3</b>	Expenditure will form part of the national KPIs.
3.15 Have steps been put in place to gather performance indicator data?	<b>3</b>	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 given at each Decision Gate?	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	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	N/A	None

examination?		
4.11 If costs increased was approval received from the Sanctioning Authority?	<b>3</b>	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?	<b>N/A</b>	No



**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?	3	Outcomes are defined in policy documents and programmes of work adopted by the council.
5.6 Are outcomes quantified on a regular basis?	3	Ongoing monitoring is undertaken by revenue programme co-ordinators and forms part of the Local Authority's Annual Report
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	2	Combination of all of the above.

effectiveness on an on-going basis?		
5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of programmes/projects?	<b>2</b>	KPI data on revenue programmes is readily available using the management reporting framework already in place and is monitored on a regular basis.

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<sup>1</sup> 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
Q 6.1 How many Project Completion Reports 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 2020 in this category.
Q 6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	No projects/programmes relevant to the PSC in 2020.
Q 6.3 How many Project Completion Reports were published in the year under review?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.4 How many Ex-Post Evaluations were completed in the year under review?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.5 How many Ex-Post Evaluations were published in the year under review?	N/A	No projects/programmes relevant to the PSC in 2020
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	No projects/programmes relevant to the PSC in 2020
Q 6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects of this value

**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 2020.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2020.
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2020.
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2020.
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2020.
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2020.
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 2020.

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.

# **Public Spending Code**

## **Quality Assurance Report for 2020**

### **Appendix 3**

#### **In-Depth Checks**

1. Trim Library & Cultural Centre (Capital)
2. LDR4 Abbeylands, Navan Scheme (Capital)
3. Construction of Social Housing Units at Castle Street,  
Ashbourne, Co. Meath (Capital)
4. Meath County Council Library Services 2020 (Revenue)

## **Internal Audit**

### **Public Spending Code for 2020**

### **In-Depth Checks**

**Trim Library & Cultural Centre**

**(Capital Expenditure being incurred)**

**May 2021**

## 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 project in question.

<b>Project Information</b>	
<b>Name</b>	Trim Library & Cultural Centre
<b>Detail</b>	Meath County Council will re-develop Trim Library and the adjacent St Patricks Church (former chapel & School) to create a modern cultural/arts facility to strengthen the social and cultural fabric of the town centre
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	November 2016
<b>End Date</b>	Estimated November 2022
<b>Overall Cost</b>	€6,000,000 approx

## **Project Description**

The Trim Library & Cultural Centre project is shown on the 2020 inventory as a capital project being incurred. While the procurement of construction stage was undertaken in late 2020, and contract signing and construction commencement has been delayed due to COVID 19 restrictions. The current costings and tender values suggest an outturn cost of approximately €6 million.

The Trim Library and Cultural Centre represents a key project, nominated by Trim Municipal District, to develop the cultural infrastructure of the town and the surrounding area – building upon the established success of both the existing Library and responding to the community led initiatives in the performing and visual arts which characterise Trim’s cultural life.

Located on High Street this civic proposal will serve to consolidate the historic town centre, adding to the rich cultural and tourist amenities of the immediate area, and contribute to the continued economic, social and cultural regeneration of the town centre, promoting the ongoing sustainable development of the town by harnessing existing resources and infrastructure. The development of the proposal has had benefit of extensive engagement with the stakeholders and end users both in defining the brief and requirements and reviewing the developing design.

The development will consist of the construction of the Trim Library & Cultural Centre in a total of 1,162.4 m<sup>2</sup> which will be:

- part single, part two and part three storey in height extension, and the alteration and refurbishment of the adjacent (former) St Patricks chapel for use as part of the Centre;
- the demolition of temporary office accommodation to the rear of the current library and a section of the library itself (164.9 m<sup>2</sup>) to allow for the construction of the Centre; the provision of additional facilities for the library including new reception, study & multipurpose rooms and support services, the library additions being, in total 187.9 m<sup>2</sup>;



- the construction of a multipurpose performance space with seating capacity up to 247 no., including stage, scene dock and support spaces, in a total of 409.1m<sup>2</sup>; shared foyer and entrance space to the Centre including shared facilities, meeting/changing rooms and rehearsal spaces, toilets, circulation spaces, plant rooms etc in a total of 565.4 m<sup>2</sup>.

The development will also include associated site development works, drainage and hard landscaping works including pedestrian access from High Street and vehicular & service access from St. Loman's Street.

The link from High Street, and the courtyard space incorporating the existing St. Patrick's Chapel, establishing a collective space and Foyer as a focus for the multiple activities and spaces, will establish an identity for the Centre, a new civic space for the arts.

The existing Trim Library, whose services have evolved over the past number of years through involvement in the Open Library initiative, will be substantially expanded and upgraded, providing a significantly improved environment, range of services and technological innovation.

The multi-use and flexible main performance space, with up to 247 seats, and other flexible spaces, including The Studio – the reimagined St. Patrick's Chapel – will provide appropriate resources long sought by the active drama, music and theatre groups of T-Act, the Trim Musical Society, Trim Drama Group and Stagecraft.

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>- To establish a public facility within the urban area, contributing to the ongoing and sustainable regeneration of Trim</li> <li>- The centre will provide a new location for the performing and creative arts via a new multipurpose performance space with a seating capacity of up to 247 people, linking the existing library with the adjacent former St. Patrick’s Chapel</li> </ul>	<ul style="list-style-type: none"> <li>- Associated Staff Costs for management of the project</li> <li>- Services from external consultants as part of the design stage and various site exploratory works and reports</li> <li>- Funding of approx. €6 million, which includes €4,357,741 grant aid from the Rural Regeneration Development Fund</li> <li>- Contractors providing construction works to complete upgrades and new extension</li> </ul>	<ul style="list-style-type: none"> <li>- Consultation with relevant locals and stakeholders</li> <li>- Procurement of design services, and completion of preliminary and detailed designs</li> <li>- Pre-planning work and completion of Part VIII planning process</li> <li>- Submission of application for grant aid to Dept Rural &amp; Community Development</li> <li>- Procurement of contractor for construction stage, and completion of works</li> <li>- Monitoring of project</li> </ul>	<ul style="list-style-type: none"> <li>- A new community library &amp; cultural centre designed to meet the diverse needs of the Trim community</li> <li>- An accessible space that will act as a hub of cultural activity and civic engagement resources</li> </ul>	<ul style="list-style-type: none"> <li>- Increase in footfall to the library</li> <li>- Increased number of cultural events</li> <li>- Reinforcement of the position of the Library (and new cultural centre) within the community</li> </ul>

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

## **Description of Programme Logic Model**

### **Objectives:**

The development of the Trim Library and Cultural Centre will consist of a new multipurpose performance space with a seating capacity of up to 247 people, linking the existing library with the adjacent former St. Patrick's Chapel. Demolition of temporary office accommodation and a section of the library itself will take place. The chapel building will undergo conservation and refurbishment work to bring it back into a useable space. This chapel building was erected circa 1856 and has been unoccupied for its recent past. It is proposed to refurbish this building so that it can be used as a multi-functional space.

The development will establish a public facility within the urban area, contributing to the ongoing and sustainable regeneration of Trim and augmenting the town's tourism potential. The centre will provide a new location for the performing and creative arts, specifically Trim's renowned and energetic t-Act music, drama and Stagecraft groups who have sought a replacement location since the demise of the Town Hall facility in 2011.

The project builds on the success of Meath County Council's Trim Library and specifically the My Open Library initiative which has had a successful roll out in 2019.

### **Inputs:**

Financial Inputs: The primary input to the programme is the capital funding of €6m of which €4,357,741 is being provided by the Department of Rural & Community Development, via the Rural Regeneration Development Fund. The balance, including any subsequent increases is being funded by a combination of Meath County Councils own resources and also potential uplifts within the RRDF programme.

Human Inputs: A project team comprising of DTA architects, their subcontractors and relevant MCC officials led by the Senior Executive Officer (Corporate) and Corporate Projects team. Meetings take place on a regular basis. The team is supported administratively by the Facilities and Assets management section, particularly in respect of managing payments, and liaising with DRCD re grant drawdowns and reporting

**Activities:**

Activities carried out to date include consultation, procurement of design team preliminary design for library/cultural centre extension, Part 8 planning application and approval, detailed design for project including all related surveys and ground works, grant application and management (including approval of additional grant aid to meet construction costs), procurement of contractor for construction stage.

Activities still to progress include signing of construction contracts, construction works, fit out of auditorium space (including AV equipment and retractable seating) and final completion/snagging

**Outputs:**

Having carried out the identified activities, the result will be the provision of a modern public library and cultural centre -including a multifunctional auditorium with retractable seating (capacity 265) and rehearsal/meeting space which will meet the diverse needs of the community of Trim and its environs.

**Outcomes:**

The development should increase footfall to the library, promote an increase of cultural activities and events and reinforce the position of the library/cultural centre in the community as a key point of access to information, technology and cultural development and services

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

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The following section tracks progress on the Trim Library & Cultural Centre to date in terms of major project milestones.

<b>2016</b>	Project initiation/preliminary consultations
<b>April 2018</b>	Capital Appraisal Form- Approval in principle (est value 3.6 million)
<b>June 2018</b>	Architect led design team appointed
<b>September 2018</b>	Initial funding application submitted for Rural Regeneration Development Fund (RRDF)- not approved at this time
<b>January 2019</b>	Feasibility Study Completed
<b>March 2019</b>	Design Report and related documents for Part VIII Planning Process prepared
<b>May 2019</b>	Part VIII Planning Report presented to Trim MD in May 2019
<b>June 2019- December 2019</b>	Detailed Design planning + relevant survey works
<b>August 2019</b>	Funding Application re-submitted for Rural Regeneration Fund (RRDF) 2nd Call – Grant aid approved (75% RRDF- 25% MCC)
<b>March 2020</b>	Detailed Project Brief (pre tender report) complete
<b>January – September 2020</b>	2 stage Procurement process undertaken for construction stage-
<b>March 2021</b>	Decision Gate 3 approval given by Approving Authority + increase of grant funding due to increase in construction costs following tender process
<b>June 2021</b>	Construction to commence- 18-month timeline (some delays to signing contract and commencing due to COVID 19 restrictions)
<b>November 2022</b>	Expected Completion, handover and opening of new centre

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Trim Library & Cultural Centre project.

Key Project Documents	
Title	Details
<b>Capital Appraisal Form- to Finance Department MCC</b>	Initial approval to proceed with project development
<b>Trim Library &amp; Cultural Centre Design Report</b>	Output from preliminary design stage
<b>Project Appraisal reports V1, V2, V3 and Order of Magnitude Costs increases</b>	The project appraisal report was updated at key milestones, and rationale for project costing increases is included as appropriate
<b>Part 8 Planning Report &amp; Approval</b>	The application for Part VIII planning approval including relevant surveys, submission, plans including the planners report recommending approval of Part VIII planning for the project and subsequent approval in May 2019
<b>Tender documents/tender process reports (Design, survey &amp; Construction stage)</b>	Procurement processes for design, survey and construction stage were reviewed
<b>Rural Regeneration Development Fund Application and grant aid approval from Dept. Rural &amp; Community Development</b>	Grant aid application form, and approval from sanctioning authority

<b>Final Business Case (November 2020)</b>	Output from detailed design, and tender process for construction stage
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**Key Document 1: Capital Appraisal Form- to Finance Department MCC**

Application form for initial approval to proceed with project development, made to the finance department and initial commitment to fund by the Head of Finance. This is dated 24<sup>th</sup> April 2018.

**Key Document 2: Trim Library & Cultural Centre Design Report**

This is a key output of the preliminary design phase. the report includes design statement, concepts for cultural centre/auditorium, drawings and initial costings as well as information on stakeholder consultation and site strategy. The report was compiled by the design stage contractor.

**Key Document 3: Part 8 Planning Report & Approval**

The application for Part VIII planning approval including relevant surveys, submission, plans including the planners report recommending approval of Part VIII planning for the project. Part 8 approval was finalised on 17<sup>th</sup> May 2019

**Key Document 4: Project Appraisal reports V1, V2, V3 and Order of Magnitude Costs increases**

Updated appraisal reports for each approval stage. Each update outlines the cost estimates and details rationale for the order of magnitude cost increases. There were a total of 4 OMC increases for construction costs.

01: September 2018	€2,971,600
02: February 2019	€3,394,942
03: July 2019	€4,119,826
04: March 2020	€4,727,148

Tender amount Dec 2020	€ 5,248,158
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There is satisfactory rationale for the increases and record of consideration and approval of same for each stage on file, including approval from the sanctioning authority (Department of Rural & Community Development) to proceed.

#### **Key Document 5: Tender documents/tender process reports (Design, surveys & Construction stages)**

Invitation to tender documents, tender submissions, tender evaluations and tender reports for design, relevant surveys and construction stages were reviewed. Letters to successful and unsuccessful were reviewed by the Procurement unit before issue. Chief Executive Orders for appointing contractors are on file for each appointment. On the construction stage, the tenderer that submitted the most economically advantageous tender subsequently withdrew from the process, and MCC then proceeded with the next tenderer in order of merit. This has resulted in an increase in the construction costs to €5,248,158. While approval to proceed and appoint this contractor has been approved by the sanctioning authority (DRCD), this has been delayed by COVID 19 restrictions. The contractor has confirmed in writing (dated 25<sup>th</sup> March 2021) that they are extending the tender offer.

#### **Key Document 6: Rural Regeneration Development Fund Application and grant aid approval from Dept. Rural & Community Development**

The application and supporting documentation made to RRDF and related correspondence, including an approval of additional grant aid to meet increased construction costs. The initial application was made in 2018, however this was not approved for grant aid at the time. MCC had another opportunity to apply for round 2 in August 2019 and grant aid of €3,717,670 was approved. Following the tender process for construction stage, the costs of the project increased, and additional grant aid of €640,071 was approved in March 2021. The current total grant aid from the Rural Regeneration Development Fund is now €4,357,741, with the balance of the project costs (including any subsequent increases from March 2021) to be provided by way of match funding by Meath County Council.

#### **Key Document 7: Final Business Case**



This is the final update of the project appraisal, following the tender process for construction stage and details the objectives, all the activities and processes to date in the project from pre-liminary design to construction contract tender stage, and details the outcome of the tender process and final costings for the project, for gate 3 approval -approval to appoint contractor and commence construction.

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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 Trim Library & Cultural Centre. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
<b>Corporate Services project management framework and steps checklist</b>	To outline steps in project management from project initiation, appraisal, implementation and post implementation, and to record relevant milestones, outputs and dates for project	Yes- needs to be updated regularly
<b>Agresso MS4 Financial Management System Report</b>	Expenditure and income details for job code relevant to this scheme	Yes, reports available in real time
<b>Total project outturn versus budget</b>	To assess project appraisal and overall project management	Yes, to date costings have been updated as they change, and regular reports are submitted to DRCD for monitoring as well
<b>Agendas, and minutes of team meetings, site meetings, construction stage meetings</b>	Details of meetings held through the project outlining decisions made, progress updates and issues arising	Information on meetings held to date are on file, and will continue to be kept on record through the construction, handover and post implementation stage
<b>Details of library membership, footfall, events held, and other activities taking place in new cultural centre</b>	To quantitatively measure the outcomes of the project	Details on current membership and typica footfall and use of library is on file, and this will be continuously measured once the centre opens. There will also be record of all

		events, and community use of the centre to track the outcomes
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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.

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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 Trim Library & Cultural Centre project, 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)**

Meath County Council has a Project Unit within its Corporate Service Department. This Unit is responsible for driving key amenity and recreational infrastructure projects. This includes making funding applications to central government for grant aid, through schemes such as Town & Village Renewal Scheme, Urban Regeneration Development Fund, and Rural Regeneration Fund. Meath County Council (MCC) contributes match funding to these schemes. Additionally, a number of these projects are wholly funded by MCC resources. The Unit has developed a project management framework for these projects which includes a step by step checklist which also records key milestones and dates for a project. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules. The Trim Library & Cultural Centre project follows these guidelines and there is evidence of deliverables and outputs for appraisal stage. The procurement of a contractor has been completed in line with MCC and National procurement guidelines. Appointment of the contractor has been delayed due to COVID 19 restrictions, which has impacted on the project timeline, but all variances, changes and approvals of same are appropriately detailed on file.

**Audit Opinion:** This opinion was formed by a review of records held on file by the Council's Corporate Services (Projects) 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 and preliminary design stages 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?**

This project is in line with the Public Spending Code Guidelines. No major issues were identified, however it was noted that the Project Steps Checklist was not fully up to date at the time of the review, although there was evidence of additional milestones and outputs on file. It is recommended that the Corporate Services Project Unit ensure use this checklist for all projects going forward and update it on a regular basis as this demonstrates compliance with the Public Spending Code, and MCCs own project management framework. It also provides overview of project status and allows the establishment of key milestone dates as the project progresses and enables high level project monitoring.

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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 Trim Library & Cultural Centre Project.

### **Summary of In-Depth Check**

The Trim Library & Cultural Centre project is shown on the 2020 inventory as a capital project being incurred. While the procurement of construction stage was undertaken in late 2020, and contract signing and construction commencement has been delayed due to COVID 19 restrictions. The current costings and tender values suggest an outturn cost of approximately €6 million. This project is being managed by the MCC Project Unit within its Corporate Services Department.

The Project Unit is responsible for driving key amenity and recreational infrastructure projects. This includes making funding applications to central government for grant aid, including the Rural Regeneration Development Fund (RRDF), which has approved grant aid of €4,357,741 to this project . MCC is funding the balance of the project through its own resources. The Project Unit has developed a project management framework for these projects which includes a step by step checklist which also records key milestones and dates for a project. These guidelines are appropriately aligned and consistent with the requirements of the Public Spending Code and EU and National Procurement Rules

The Trim Library and Cultural Centre represents a key project, nominated by Trim Municipal District, to develop the cultural infrastructure of the town and the surrounding area – building upon the established success of both the existing Library and responding to the community led initiatives in the performing and visual arts which characterise Trim’s cultural life.

Located on High Street this civic proposal will serve to consolidate the historic town centre, adding to the rich cultural and tourist amenities of the immediate area, and contribute to the continued economic, social and cultural regeneration of the town centre, promoting the ongoing sustainable development of the town by harnessing existing resources and infrastructure. The development of the proposal has had benefit of extensive engagement

with the stakeholders and end users both in defining the brief and requirements and reviewing the developing design.

The existing Trim Library, whose services have evolved over the past number of years through involvement in the Open Library initiative, will be substantially expanded and upgraded, providing a significantly improved environment, range of services and technological innovation. The Cultural Centre is an extension, which will be part single, part two and part three storey in height, and encompasses multipurpose performance space with seating capacity up to 247 no., including stage, scene dock and support spaces; shared foyer and entrance space to the Centre including shared facilities, meeting/changing rooms and rehearsal spaces, toilets, circulation spaces etc. The development also includes the conservation, alteration and refurbishment of the former St. Patrick's Chapel for use as part of the Centre as well as the associated site development works, drainage and hard landscaping works including pedestrian access from High Street and vehicular & service access from St. Loman's Street.

The link from High Street, and the courtyard space incorporating the existing St. Patrick's Chapel, establishing a collective space and Foyer as a focus for the multiple activities and spaces, will establish an identity for the Centre, a new civic space for the arts. While the Trim Library is a well-established and used amenity, the new multi-use and flexible main performance space, with up to 247 seats, and other flexible spaces, including The Studio – the reimagined St. Patrick's Chapel – will provide appropriate resources long sought by the active drama, music and theatre groups of T-Act, the Trim Musical Society, Trim Drama Group and Stagecraft.

The Trim Library & Cultural Centre project has progressed through the procurement of a contractor for the construction phase. MCC project management guidelines have been followed and there is evidence of deliverables and outputs for appraisal and procurement stage. The procurement of a contractor has been completed in line with MCC and National procurement guidelines. Appointment of the contractor has been delayed due to COVID 19 restrictions, which has impacted on the project timeline, but all variances, changes and approvals of same are appropriately detailed on file.

**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 Corporate Services (Projects) 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.

## **Internal Audit**

### **Public Spending Code for 2020**

### **In-Depth Checks**

**The Local Distributor Road 4 (LDR4) Abbeylands,  
Navan Scheme**

**(Capital Expenditure under Consideration)**

**May 2021**

## 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 project in question.

<b>Project Information</b>	
<b>Name</b>	The Local Distributor Road 4(LDR4), Abbeylands, Navan Scheme
<b>Detail</b>	The proposed scheme, in the northwest of Navan, is circa 1.2km in length, and will connect the N51/R147 Kells Road to the L3409 Ratholdron Road through Abbeyland, including a bridge crossing the River Blackwater. The scheme is expected to include junctions, footpaths, cycle tracks, public lighting and service duct provision.
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Expenditure under consideration
<b>Start Date</b>	Feb 2017
<b>End Date</b>	Estimated 2026
<b>Overall Cost</b>	Estimated €14.3 million



## **Project Description**

The Local Distributor Road 4 (LDR4) Abbeyland Navan scheme is shown on the 2020 inventory as a capital project under consideration. The project is deemed to be under consideration as the contract for construction has not yet been awarded. However, expenditure has been incurred in the design phase to the sum of €672,212 to end Dec. 2020. The current information suggests an outturn cost of approximately €14.3 million.

The LDR4 scheme is located in the northwest of Navan, is circa 1.2km in length, and will connect the N51/R147 in the south to the L3409 Ratholdron Road to the north.

The proposed road is expected to include junctions, footpaths, cycle tracks, public lighting and service duct provision. The scheme runs from north to south across the River Blackwater.

The scheme is located predominantly in a green field area with some wooded area in the section north of the River Blackwater. The southern section of the study area contains the River Blackwater and continuing to the south the scheme study area is bounded by the N51/R147 Kells Road, which is lined by both residential and commercial properties. The River Blackwater is a Special Area of Conservation and Special Protection Area.

The delivery of LDR4 will include a new bridge crossing over the River Blackwater and this will improve access to lands in the north of the town, including an area which includes the Clonmagadden Strategic Development Zone.

The scheme will provide for an improved link for local traffic from the north of Navan to the M3 Motorway. It is also expected to reduce traffic congestion at the Round'O junction and in the town centre, and will provide facilities for both cyclists and pedestrians, including a western pedestrian access to the Blackwater Park from the mid-point of the LDR4 alignment.

The project is being managed by the Transportation Department within Meath County Council. The project funding model is mainly Meath County Councils own funds supported by potential URDF funding. However there is scope for contributions to be made by developers, as the construction of this road will open up lands in north west Navan/Abbeylands for development. In 2020 an application for funding was made to the

Department of Rural & Community Developments Urban Regeneration Development Fund (URDF). No grant aid has been awarded to date, but the application may be resubmitted for subsequent calls for funding.

The project is currently waiting for An Bord Pleanála decision on approval of Compulsory Purchase Order and EIAR and if successful will be subject to subsequent funding applications.

In cases where the local authority is funding a project or scheme and no separate sanctioning authority is required, Meath County Council consistently follows the relevant TII project guidelines as a project management framework, in line with best practice. As the project progresses through various phases, the most relevant and appropriate project management guidelines (NRA/TII) and project appraisal guidelines have been used in terms of deliverable and approval points. Approvals are made by the Senior Engineer and Senior Management team as appropriate

Design and Appraisal for this project is undertaken in line with TII Project Appraisal Guidelines (2010) and the Department of Transport and Tourism and Sport (DTTaS) Common Appraisal Framework for Transport Project and Programmes (2016).

## 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 LDR4 Abbeylands, Navan 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
<ul style="list-style-type: none"> <li>• To provide a multimodal transport link for cyclist, pedestrians, and traffic, travelling from Clonmagadden Road and Ratholdron Road</li> <li>• To provide access to lands to the north of Navan town and within the Clonmagaddan Strategic Development Zone</li> <li>• To provide a high-quality corridor between the north of Navan and the M3 motorway</li> <li>• To increase safety for all road users</li> </ul>	<ul style="list-style-type: none"> <li>• Overall budget for scheme not yet finalised, but in the order of €14.3 million</li> <li>• Land acquired via CPO</li> <li>• Local Authority associated staff cost for overseeing and managing project</li> </ul>	<ul style="list-style-type: none"> <li>• Planning, Design, Land Acquisition, Contract Administration and Road/Bridge Construction.</li> <li>• Accommodation Works.</li> <li>• Interim diversions to existing services.</li> <li>• Installation of public lighting, signing and other works essential to a road scheme.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide new high-quality route 1.2km in length connecting the N51/R147 in the south to the L3409 Ratholdron Road to the north, avoiding Navan town centre</li> <li>• Provide new pedestrian facilities</li> <li>• Provide new high-quality cycle facilities</li> <li>• Provide access to Abbeylands land to allow development</li> </ul>	<ul style="list-style-type: none"> <li>• Improved traffic management during peak traffic periods</li> <li>• Improved traffic movements in the area</li> <li>• Scope to develop lands in the area, build housing and create sustainable communities</li> </ul>

## **Description of Programme Logic Model**

### ***Objectives:***

The objectives of the LDR4 scheme are as follows:

- To provide a multimodal transport link for cyclist, pedestrians, and traffic, travelling from Clonmagadden Road and Ratholdron Road on the North side and N51/R147 Kells Road on the south side.
- To provide access to lands to the north of Navan town, in particular, lands located between the Ratholdron Road and the Kells Road, and, in addition, lands located to the north within the Clonmagaddan Strategic Development Zone.
- To provide a high-quality corridor between the north of Navan and the M3 motorway, reducing traffic congestion at the Round'O junction and in the town centre by improving the segregation of regional through-traffic and locally generated trips from across Navan town.

### ***Inputs:***

Key inputs include funding in the order to €14.3 million, associated staff costs for managing the project, and land acquired by CPO (Cost approx. €3.3 million, included in estimated project costs).

### ***Activities:***

There are a number of key activities, including public consultations, route selection, environmental impact assessments, land acquisition via compulsory purchase order, Part 8 Planning/Statutory processes, relevant tender processes, project management.

***Outputs:***

A new high-quality route 1.2km in length (including a bridge crossing the River Blackwater) connecting the N51/R147 in the south to the L3409 Ratholdron Road to the north, avoiding Navan town centre. It will include the provision of new pedestrian facilities (including 2 access points to Blackwater Park); new high quality cycle facilities and will also provide access to lands to the north of Navan town and within the Clonmagaddan Strategic Development Zone.

***Outcomes:***

Improved traffic management in and around Navan during peak traffic periods, and improved traffic movements adjacent to the area connected by the new road. There will also be improved safety for all road users, as pedestrian and cycle facilities are included, which will link into the Blackwater Park amenity area. As development lands will be opened up, there is opportunity to create a sustainable and well serviced community in the Abbey lands area.

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

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The following section tracks progress on the LDR4 Abbeylands Navan Scheme to date in terms of major project milestones.

<b>2009</b>	<b>Some initial work had been done in progressing the project to design stage, the project put on hold due to economic downturn</b>
<b>February 2017</b>	Project reinitiated, AECOM are appointed consultants to bring project through stages 1-5
<b>September 2017</b>	Scheme Feasibility Report completed
<b>January 2018</b>	1 <sup>st</sup> Public consultation on route options
<b>December 2018</b>	Preferred Route (B1) selected and agreed and Project progresses to Stage 3 (Preliminary Design)
<b>July 2019</b>	Preliminary Design report is drafted
<b>July 2020</b>	Compulsory Purchase Order published and lodged with An Bord Pleanala (ABP)
<b>January 2021</b>	ABP advises its decision will not be made in the 18-week timeframe
<b>June 2021</b>	Following a further delay, ABP decision in respect of CPO is expected

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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 LDR4 Abbeylands Navan scheme

Key Project Documents	
Title	Details
<b>Procurement/tender documents for design stage</b>	Tender process for design and surveys stage were examined
<b>LDR4 Abbeylands Navan Scheme Feasibility Study</b>	Report to assess the feasibility and verify the need for the Local Distributor Road scheme
<b>LDR4 Abbeylands Navan Scheme Route Selection Report</b>	Report outlining the process for determining the preferred route for the scheme
<b>LDR4 Abbeylands Navan Preliminary Design Report</b>	Draft report detailing initial designs, costings and findings from relevant archaeological, environmental and topographical surveys
<b>Compulsory Purchase Order submission to An Bord Pleanala</b>	Submission in respect of approval of compulsory purchase order for lands required for construction

### **Key Document 1: LDR4 Abbeylands Navan Scheme Feasibility Study**

The purpose of this report was to assess the feasibility and verify the need for a Local Distributor Road between L3409 Ratholdren Road (at junction with Clonmagadden Link) and junction of R147 Kells Road and N51 Inner Relief Road, in addition to identify a viable route corridor for this link which may then be advanced to route selection stage and preliminary design. A single route corridor has been identified for the scheme. No other viable corridors have been identified, due to existing constraints. The provision of a local distributor road at this location would satisfy or facilitate a number of objectives of the Navan Development Plan 2009-2015, including providing another link in a local distributor road network of the town and providing accessibility to zoned development lands. Early feasibility stage modelling provided particular evidence that LDR4 would alleviate some of the existing traffic concerns (congestion) of Navan town centre (by reallocating moderate proportions of traffic away from the town centre and onto the new LDR4 link). As a result, improved journey times are anticipated; particularly compared to the existing transit of the town centre. The provision of the scheme would also result in a fourth river crossing (the third across the River Blackwater), in the town centre which would reduce congestion currently experienced at the other bridges.

The working feasibility cost of the scheme at this point was estimated to be of the order of €8.0 to €11.6 Million depending on the location of the river crossing. It was recommended that the identified corridor is advanced to Phase 2 – Route selection.

### **Key Document 2: LDR4 Abbeylands Navan Scheme Route Selection Report**

A detailed and informed comparative assessment was undertaken by the design consultants (AECOM) in accordance with the NRA/TII 2010 Project Management Guidelines and the Department of Transport, Tourism and Sport's Common Appraisal Framework. A number of public consultations were included in the process. The results of these assessments under the six headings are summarised in the table below:



	Do-Nothing Option	Do-Minimum Option	Route Corridor A1	Route Corridor B1	Route Corridor C1
Economy	Intermediate	Intermediate	Least Preferred	Preferred	Intermediate
Safety	Least Preferred	Intermediate	Intermediate	Preferred	Preferred
Environment	Preferred	Intermediate	Least Preferred	Intermediate	Least Preferred
Integration	Least Preferred	Intermediate	Intermediate	Preferred	Preferred
Accessibility & Social Inclusion	Least Preferred	Intermediate	Intermediate	Preferred	Preferred
Physical Activity	Least Preferred	Intermediate	Preferred	Preferred	Preferred
<b>Overall</b>	<b>Least Preferred</b>	<b>Intermediate</b>	<b>Least Preferred</b>	<b>Preferred</b>	<b>Intermediate</b>

*Project appraisal matrix- Route Selection report*

Route B1 was selected as the preferred option in December 2018.

**Key Document 3: LDR4 Abbeylands Navan Preliminary Design Report**

Following the selection of the preferred route, the project was recommended to proceed to stage 3 (preliminary design) and stage 4 (statutory processes & EIAR) concurrently. Preliminary design works for the scheme were undertaken, as well as the relevant archaeological, environmental and exploratory surveys. Design options for the bridge crossing were developed. The initial Order of Magnitude costs from this stage estimate final outturn of €14.3 million, including land acquisition costs. Project will not progress to detailed design (stage 5) until statutory processes have been completed. Currently, An Bord Pleanála is considering its decision in relation to the Compulsory Purchase Order submission.

**Key Document 4: Compulsory Purchase Order submission to An Bord Pleanála**

The Meath County Council Compulsory Purchase (No.1) Order 2020 submission to An Bord Pleanála, lodged on 3<sup>rd</sup> of July 2020, includes:

- The relevant maps duly sealed and dated
- Copy Form of Notice served in connection with the Compulsory Purchase Order on the affected landowners/lessees/occupiers.
- Certificate confirming that the required Form of Notices were served on each of the persons as outlined on the Schedule of the Order by registered post.
- Copy of the newspapers in which public advertisement of the Order was published in accordance with paragraph 4 of the Third Schedule of the Housing Act 1966 (Meath Chronicle issue dated 4th July 2020 and Irish Independent dated 1st July 2020).
- Copy of Chief Executive's Order No. 3166/2020 dated 26th June 2020.
- Copies of reports and certification on the suitability of the lands for the purposes for which it is proposed that they should be acquired.

There is correspondence on file from ABP dated January 2021, advising that they would not be in a position to make the decision within the 18-week statutory timeframe. A revised date was given for March 2021; however, this has since been further delayed to June 2021. The approval of the CPO is a key hold point for this project.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the LDR4 Abbeylands Navan Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
<b>Steering Committee Meeting Progress Reports and associated minutes</b>	To steer the project in order to achieve its successful delivery. To monitor project progress and expenditure	Minutes available and progress updates available
<b>Journey Time Survey/Traffic Modelling</b>	To evaluate and compare traffic requirement pre and post scheme	Traffic Model data was prepared for project design process
<b>Road Accident Data - RSA Website and MCC's MapInfo GIS.</b>	Allows comparison of pre and post scheme accident rates	Available from RSA and MCC
<b>Total project outturn versus budget</b>	Assess project appraisal and management in an overall sense as the project progresses	Yes, this is available and will continue as the scheme progresses

### 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. Journey Time surveys and traffic assessments were carried out for preparation of the Traffic Modelling undertaken for the constraints and route selection process and preliminary design. Some data collections will be required and will consist of follow on surveys. The RSA has historical road safety statistics which can be used to measure the change in the number of collisions pre and post project. All income and expenditure on the project can be reviewed using Agresso Financial Management System reports, backed up by relevant documentation and approvals where required.

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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 LDR4 Abbeylands Navan 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)**

Transport Infrastructure Ireland (TII) issue 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. While Meath County Council is wholly funding this project (no funding is being provided by TII at this time), it has opted to follow these guidelines in line with best practice. AECOM consultants were commissioned by MCC to bring this project through to Phase 5 (detailed design) and as the project progressed through various phases, the most relevant and appropriate project management guidelines (NRA/TII) and project appraisal guidelines have been used in terms of deliverable and approval points. Appraisal for this project is being undertaken in line with and the Department of Transport and Tourism and Sport (DTTaS) Common Appraisal Framework for Transport Project and Programmes and TII Project Appraisal Guidelines (2010).

This in-depth check has demonstrated that the relevant guidelines have been adhered to at each project milestone, the project has been properly managed and is therefore in compliance with the standards as 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 decisions to progress the project to this stage were soundly based and that the project has been well managed to date.

The review provides **Satisfactory Assurance** (see Appendix 4) that there this project is in 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.

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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 LDR4 Abbeylands, Navan Scheme.

### **Summary of In-Depth Check**

The Local Distributor Road 4 (LDR4) Abbeyland Navan scheme is shown on the 2020 inventory as a capital project under consideration. The project is deemed to be under consideration as the contract for construction has not yet been awarded. However, expenditure has been incurred in the design phase to the sum of €672,212 to end December 2020. The current information suggests an outturn cost of approximately €14.3 million.

It is intended that the project will be mainly funded by Meath County Council funds. A funding submission was made to the Urban Regeneration Development Fund (URDF) in 2020, however grant aid was not approved at this time. This project will be subject to other funding applications.

The LDR4 scheme is located in the northwest of Navan, is circa 1.2km in length, and will connect the N51/R147 in the south to the L3409 Ratholdron Road to the north. The proposed road is expected to include junctions, footpaths, cycle tracks, public lighting and service duct provision. The scheme runs from north to south across the River Blackwater. The River Blackwater is a Special Area of Conservation and Special Protection Area.

The delivery of LDR4 will include a new bridge crossing over the River Blackwater and this will improve access to lands in the north of the town, including an area which includes the Clonmagadden Strategic Development Zone.

The project is currently moving concurrently through Stage 3 (Preliminary Design) and Stage 4 (Statutory Processes & EIAR), with a submission for Compulsory Purchase Order application lodged to An Bord Pleanála in July 2020. A decision is expected by June 2021. The preliminary design report is currently being finalised. The approval of the CPO is a key hold phase for the project.

Transport Infrastructure Ireland (TII) issue 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. While Meath County Council is funding this project (no funding is being provided by TII at this time), the relevant guidelines have been followed to date, in line with best practice. AECOM consultants were commissioned by MCC to bring this project through to Phase 5 (detailed design) and as the project progressed through various phases, appropriate project management guidelines (NRA/TII) and project appraisal guidelines have been used in terms of deliverable and approval points. Appraisal for this project is being undertaken in line with and the Department of Transport and Tourism and Sport (DTTas) Common Appraisal Framework for Transport Project and Programmes and TII Project Appraisal Guidelines (2010). However, decisions and approvals are being made by the Senior Engineer and Senior Management team (Meath County Council) as appropriate.

This in-depth check has demonstrated that the appropriate project management guidelines have been adhered to at each project milestone, the project has been properly managed and is therefore in compliance with the standards as set out in the Public Spending Code

**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 decisions to progress the project to this stage were soundly based and that the project has been well managed to date. The review provides **Satisfactory Assurance** (see Appendix 4) that this project is in compliance with the Public Spending Code.

## **Internal Audit**

### **Public Spending Code for 2020**

#### **In-Depth Checks**

#### **Construction of Social Housing Units at Castle Street, Ashbourne, Co. Meath**

**(Capital Expenditure under Consideration)**

**May 2021**



## 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 project in question.

<b>Project Information</b>	
<b>Name</b>	Construction of social units at Castle Street, Ashbourne, Co. Meath
<b>Detail</b>	Construction of 74 social units as follows: 26 no. 2 bed duplex units 36 no. 2-bed 2 storey dwellings 12 no. 3-bed 2 storey dwellings
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Capital Expenditure Being Considered
<b>Start Date</b>	It is expected construction will commence on site Q3 2021
<b>End Date</b>	Expected completion Q1 2023
<b>Overall Cost</b>	Approved Budget €19.5m

## **Project Description**

In July 2016 the then Minister for Housing, Planning, Community and Local Government, Simon Coveney launched the Rebuilding Ireland Action Plan for Housing and Homelessness. Its mission is to ensure that everyone can access a home, either on their own or with State support and it comprises of five pillars; addressing homelessness, accelerating social housing, building more homes, improving the rental sector and utilising existing housing.

Local Authorities, in conjunction with Approved Housing Bodies (AHBs) and supported by the Dept of Housing, Planning and Local Government (DHPLG), play a key role in delivering the Rebuilding Ireland Action Plan. This can be achieved through a number of measures including local authority construction, acquisition, Part V agreements and leasing arrangements.

Under the Rebuilding Ireland Programme, the DHPLG has set social housing delivery targets for each local authority for the period 2018-2021. Meath County Council has a target to deliver 1190 social units through construction, leasing and acquisition, including Part V agreements and agreements with Approved Housing Bodies.

In February 2018, there were 430 applicants approved for social housing support in the Ashbourne area, this figure excluded HAP households and those on the transfer list. There were 11 applicants for 4-bed dwellings, 120 for 3-bed dwellings, 198 for 2-bed dwellings and 85 for one-bed dwellings.

In an effort to meet this need, Meath County Council agreed to purchase 2.8ha of land in Ashbourne, owned by the Dept. of Education, for the purposes of providing social units. The final agreed design comprises the following unit types; 26 no. 2 bed duplex units, 36 no. 2-bed 2 storey dwellings and 12 no. 3-bed 2 storey dwellings, of which 3 no. 2 bed units and 2 no 3 bed houses have ground floor adaptation for disabled access.

The Scheme has stage 2 approval from the Dept of Housing, Local Government and Heritage for the sum of €19.5m and has been approved for planning under Part 8 of the Planning and Development Regulations 2001 (as amended).

## 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 construction of social units at Ashbourne, Co. Meath. 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
<ul style="list-style-type: none"> <li>• Provide quality homes to those in need, and approved, for social housing support.</li> <li>• Deliver on social housing targets as set out by DHPLG.</li> <li>• Promote sustainable communities</li> </ul>	<ul style="list-style-type: none"> <li>• Current approved budget for the housing scheme is €19.5m. Total spend to date €543,727</li> <li>• Ongoing communications with the DHPLG</li> <li>• Ongoing communications with design consultants</li> <li>• Ongoing communications with Dept. of Education</li> <li>• Local Authority and DHPLG associated staff costs</li> </ul>	<ul style="list-style-type: none"> <li>• Identification of housing need.</li> <li>• Capital Appraisal</li> <li>• Purchase of land</li> <li>• Manage 4-stage construction process</li> <li>• Completion Part 8 Process</li> <li>• Legal services.</li> <li>• Contract management</li> <li>• Phased recoupment from DHPLG</li> <li>• Allocation of dwellings in accordance with Meath County Council's Allocation Scheme</li> </ul>	<ul style="list-style-type: none"> <li>• New dwellings available for social housing, including the adaptation of 5 houses for persons with disabilities</li> </ul>	<ul style="list-style-type: none"> <li>• The Local Authority has met the housing need for 74 families</li> <li>• Good tenure mix in the local area and sustainable community</li> </ul>

## **Description of Programme Logic Model**

**Objectives:** The main objective of this project is to provide quality homes to meet the housing needs of families who are approved for social housing support. Other objectives include meeting social housing targets as set out by the DHPLG.

**Inputs:** The approved budget on this project is €19.5m of which will be recouped on a phased basis from the DHPLG. The sum of €543,727 has been spent to date and recouped from the DHPLG accordingly. The 4-stage process involves ongoing communication and negotiations with the Dept's Architect Advisor and the administrative staff in the DHPLG. It also involves procurement of a number of services including feasibility studies, overall design, construction, landscaping etc. Other costs include associated staff costs of Meath County Council and the DHPLG.

**Activities:** There were a number of key activities carried out for this project to date. Firstly, the specific needs for the area were identified including the numbers and type of accommodation required. The Local Authority's legal representatives are engaged with the Chief State Solicitor's Office for the purchase of the land. The final design has been agreed with the Dept's Architect Advisor and has been subject to Part 8 planning process.

**Outputs:** Having carried out the identified activities using the inputs, outputs consist of the construction of good quality homes that are available for social housing.

**Outcomes:** The main outcome is that 74 families will have their housing needs met. The construction of these units also provides a good tenure mix between social and private units in the local area.

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

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The following section tracks the progress on the construction of social units at Ashbourne, Co. Meath.

<b>April 2018</b>	<b>Capital Appraisal and Project Review 1</b>
<b>July 2018</b>	Stage 1 Approval, subject to conditions
<b>July 2018</b>	Appointment of Designer
<b>Ongoing 2019</b>	Ongoing Site Layout discussions between Design Consultants, Local Authority Staff and Dept. of Education
<b>January 2020</b>	Stage 2 Approval, subject to conditions
<b>June 2020</b>	Revised site layout agreed with Dept. Architect Adviser
<b>July 2020</b>	Part 8 process commenced, and completed April 2021

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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 construction of social units at Ashbourne, Co. Meath.

Key Project Documents	
Title	Details
<b>Capital Appraisal</b>	The capital appraisal outlined the business case, basic project suitability and indicative costs
<b>Stage 1 Approval</b>	Stage 1 approval granted by DHLGH to proceed with tender for design
<b>Stage 2 Approval</b>	Stage 2 approval granted by DHLGH to proceed with Part 8
<b>Part 8 Documentation</b>	Design and specifications for development

### Key Document 1: Capital Appraisal

A capital appraisal document was prepared in accordance with Capital Works Management Framework Documents and considered the following:

- Analysis of housing need

- Alternative means to meet need
- Sustainable communities
- Site Constraints/Abnormals and Optimisation
- Project management arrangements
- Cost and value for money

The capital appraisal was submitted to the DHLGH as part of the Stage 1 approval process.

### **Key Document 2: Stage 1 Approval**

The stage 1 approval submission to the DHLGH outlined the business case, basic project suitability and indicative costs. No design details are required at this stage, although it anticipated that the site would accommodate 55 social housing units. Stage 1 confirms approval for design expenditure and permits the Local Authority to procure a design team and prepare initial outline design to meet the project brief. Stage 1 approval was granted by the Dept on 10<sup>th</sup> July 2018.

### **Key Document 3: Stage 2 Approval**

The stage 2 approval submission to the DHLGH outlined the pre-planning design and reviewed the overall costs. Following a review of site densities and ongoing communications with the Dept, the design was amended to incorporate 76 social housing units. As the number of houses had increased significantly the design fees associated with the Scheme were increased pro-rata. Stage 2 approval was granted in the



sum of €19.5m on 13<sup>th</sup> January 2020 and allows the Local Authority to commence the Part 8 planning process. Following a further review of the design details the overall scheme was reduced from 76 units to 74 social housing units.

#### **Key Document 4: Part 8 Documentation**

In accordance with Part 8 of the Planning and Development Regulations 2001 (as amended) the details of the proposed scheme were put on public display from 27<sup>th</sup> July 2020 to 21<sup>st</sup> August 2020. In accordance with Article 81 of the Planning and Development Regulations (as amended), the local authority had concluded for its preliminary examination there was no real likelihood of significant effects on the environment arising from the proposed development and an Environmental Impact Assessment was not required. This decision was appealed to An Bord Pleanala. Following submissions by the appellant and the Local Authority, An Bord Pleanala concluded on 11<sup>th</sup> December 2020 that a Natura Impact Statement was not required. The application for planning was brought before the members of the Ashbourne MD in February 2021.

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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 construction of new social units at Ashbourne, Co. Meath. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
<b>Capital Appraisal</b>	Outlined business case, basic project suitability and indicative costs	Information held on file
<b>Correspondence between the local authority and DHLGH</b>	Verification of funding to date	Information held on file
<b>Tender Documents</b>	Details adherence with procurement regulations including CE Order to award Tender	Information held on file
<b>Part 8 documentation</b>	Design details and specifications	Information held on file
<b>Financial Reports</b>	Expenditure and Income details	FMS Agresso System

#### Data Availability and Proposed Next Steps

It can be seen from the table above that the data required to evaluate the project to date is readily available. All associated costs of the project are clearly identified and can be traced back to the Financial Management System.

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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 acquisition of new social dwellings at Ashbourne, Co. Meath, 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)**

Based on the in-depth review undertaken, Internal Audit can provide satisfactory assurance (see Appendix 4) that the standards set out in the Public Spending Code have been complied with. The project to date has been undertaken in accordance with the requirements of the DHLGH. The programme was fully appraised, and the processes to date have been well managed. There has been some slippage in the timeframes for delivery which were outside of the control of the local authority.

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

Yes. Comprehensive data and information is available and the data audit at Section B Step 4 above outlines the type of data that is required to evaluate the project. There is a clear audit trail from tendering, appraisal and project management to date.

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

It is noted that there has been some slippage in the timeframe for delivery of the units which was outside the control of the local authority. It is recommended that a revised project schedule be prepared for this project.

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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 construction of social units at Ashbourne, Co. Meath.

### **Summary of In-Depth Check**

The construction of social units at Ashbourne is shown on the 2020 inventory as a capital project that is being considered and has Stage 2 approval from the DHLGH.

As part of the Rebuilding Ireland Action Plan for Housing and Homelessness, Meath County Council, in conjunction with Approved Housing Bodies has been asked to provide 1190 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2018-2021. In an effort to meet this target Meath County Council has engaged in several construction projects, one of which is the provision of 74 social units at Ashbourne, Co. Meath.

The Department of Education owns an 11.26 hectare site in Ashbourne, adjacent to the recently developed Ashbourne Education Campus. Part of the site was previously used as the location of a temporary post-primary school during the development of the Education Campus. Meath County Council is in the process of purchasing 2.8 hectares of land for social housing, while allowing sufficient lands to remain for future school building requirements. The lands have been valued at €2.2m by the Valuation Office. It is noted that the sale has not yet been finalised although draft contract and related legal documentation has been received by the Council's legal representatives. Permission was granted by the Dept. of Education to proceed with the Part 8 process.

A capital appraisal document was prepared for this project. The appraisal considered the housing need in the Ashbourne area including the number and types of accommodation that were required. The appraisal also highlighted the ongoing difficulties in identifying alternative means to meet the housing need. The provision of sustainable communities is reviewed which includes the proximity of the site to local

services and amenities as well as the tenure mix within the locality. The document sets out the timeframe for delivery of the project. It is noted that there has been some slippage in the timeframe which was outside of the control of the local authority. It is recommended that a revised project schedule be prepared for this project.

Tender documents for the procurement of the Design Team were sent out to all Consultants on Meath County Council's Architect led Design Team Framework. Tenders were reviewed and assessed in accordance with the advised marking scheme. The award of tender was approved by CE Order 2113/2018. However, following the review of site densities and the increase in housing units a revised price was agreed on a pro-rata basis. This was further approved by CE Order 2469/2019. The total sum of €543,727 has been paid to date and fully recouped to the Council by the DHLGH.

The Part 8 process is now complete and arrangements are being made for submission to the DHLGH for stage 3 approval.

**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 Housing Section and by discussions held with staff that managed this project. It is considered that the decision to proceed 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.

## **Internal Audit**

### **Public Spending Code for 2020**

### **In-Depth Checks**

### **Meath County Council Library Services 2020**

### **(Revenue Expenditure)**

**May 2021**

## 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 project in question.

<b>Project Information</b>	
<b>Name</b>	Meath County Council Library Services 2020
<b>Detail</b>	The library service provides access to a diverse range of educational, cultural and recreational services
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Revenue Expenditure Being Incurred
<b>Start Date</b>	January 2020
<b>End Date</b>	December 2020
<b>Overall Cost</b>	€4,425,994

## Project Description



The Public Library Service is unique in that it contributes across a broad spectrum of government policy areas and offers the largest information and cultural infrastructure in Ireland. Every local authority is responsible for managing and delivering the public library service in its administrative area. The public library is a free service for all members of the community. The national strategy; *Our Public Libraries 2022* builds on the progress of the previous 3 strategies – *Branching Out, Branching Out – Future Directions* and *Opportunities for All* and seeks to develop a library service that embraces technological opportunities and is more responsive to user needs.

Meath County Council's Corporate Plan 2019-2024 sets out the vision and core objectives of the Council and it is required to take account of the policies and objectives set out in other statutory plans, statements and strategies. As part of the Council's Corporate Plan the Library Service aims to be the key provider of life-long learning facilities delivering literary, social and cultural services for the community by way of the Library Service.

The Library Service has embraced the requirements of *Our Public Libraries 2022* and the Council's Corporate Plan and prepares an Annual Service Delivery Plan to implement these strategies at local level.

Meath Library Service provides a countywide branch network and has embraced the 'My Open Library' initiative. The main Library branch and headquarters for the Council's Library Service is at Railway Street, Navan. There are eleven other libraries located throughout the county as follows:

- Athboy
- Dunshaughlin
- Dunboyne
- Oldcastle
- Rathcairn
- Ashbourne
- Trim (temporary location)
- Duleek
- Nobber
- Slane
- Kells



In addition to an ongoing programme to improve access, the service provides a wide programme of events and festivals each year.

## 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 library service 2020.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>• To be the key provider of life-long learning facilities delivering literary, social and cultural services for the community</li> <li>• To assist in the delivery of strategic objectives 1, 5 and 7 of Meath County Council’s Corporate Plan 2019-2024</li> <li>• To increase library membership and usage by individuals and communities</li> </ul>	<ul style="list-style-type: none"> <li>• 2020 unaudited AFS – expenditure €4,425,994 income €126,132</li> <li>• Support from other sections within Meath County Council including Facilities and IT</li> <li>• Ongoing co-operation with stakeholders including Libraries Ireland</li> </ul>	<ul style="list-style-type: none"> <li>• Management of services and budgets</li> <li>• Risk Management</li> <li>• Monitoring performance</li> <li>• Ongoing on-line events during the Covid-19 pandemic</li> </ul>	<ul style="list-style-type: none"> <li>• 287,294 items issued to library borrowers in the year</li> <li>• 27,155 registered library members</li> <li>• 55,564 visits to libraries within the year</li> <li>• Delivered national programmes with co-operation from stakeholders eg Healthy Ireland and Creative Ireland.</li> </ul>	<ul style="list-style-type: none"> <li>• Supporting the strategic objectives of Meath County Council’s Corporate Plan 2019-2024</li> <li>• Enhanced literacy and lifelong learning opportunities</li> <li>• Contributes to the social, economic and cultural well-being of communities</li> </ul>

A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

### **Description of Programme Logic Model**

**Objectives:** The local library is a long-established integral part of local communities. It aims to provide life-long learning through literacy, social and cultural services and to increase membership and usage by individuals and communities.

**Inputs:** In accordance with the unaudited AFS 2020 the revenue spend on the library service was €4,425,994. The County Librarian has acknowledged the ongoing support of other sections within the local authority, in particular the Facilities and IT Sections. The library service continues to engage with many stakeholders to deliver its strategic objectives.

**Activities:** The key activities include the overall management of the library services and financial budgets as well as risk management. During the Covid-19 pandemic the library service continued to deliver its services and programmes on line. It promoted online eBooks, eMagazines and eLearning. The 'Laptop for Loan' Scheme was delivered with support from Facebook. Branches remained open for 'Contact and Collect' services during level 3 restrictions.

**Outputs:** In accordance with the NOAC 2020 returns there were a total of 55,564 library visits in 2020 and 287,294 library items were issued to borrowers. A number of national events were successfully transferred to online events.

**Outcomes:** A greater awareness and usage of library services in the community including enhanced literacy and lifelong learning opportunities for the people of Co. Meath. It also supports the strategic objectives of Meath County Council's Corporate Plan 2019-2024.

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

The following section outlines the Library Service Revenue Programme from inception to conclusion and includes major project milestones.

The following are key services, initiatives and highlights of 2020

<b>Capital improvements</b>	<ul style="list-style-type: none"> <li>• Re-opening of Nobber library following renovations</li> <li>• 'My Open Library' technology installed in Nobber, Kells and Slane libraries</li> <li>• Alternative facility sourced for Trim library for the duration of the works to Trim Library and Cultural Centre</li> <li>• Upgrade works to Oldcastle library and Ashbourne Library</li> </ul>
<b>Covid-19 Response</b>	<ul style="list-style-type: none"> <li>• Promoted online offering of eBooks, eMagazines and eLearning</li> <li>• New online content via online storytimes</li> <li>• Housebound service piloted in Kells and Trim</li> <li>• 'Laptop for Loan' Scheme rolled out, supported by Facebook</li> <li>• 'Contact and Collect' during level 3 restrictions</li> <li>• Funding provided by Positive Ageing initiative to publish 'Cocooner: A Lockdown Diary' by Trim native Paddy Smith</li> </ul>
<b>Events and Programmes</b>	<ul style="list-style-type: none"> <li>• Delivered 2020 annual plan for Creative Ireland in partnership with key stakeholders</li> <li>• Devised and delivered <i>Cruinniú na nÓg</i> in partnership with national and community stakeholders.</li> <li>• Supported Hinterland to deliver the Hindsight history festival.</li> <li>• Library users can access the software TTRS – Touch, Type, Read, Spell</li> <li>• A range of online events delivered under the <i>Healthy Ireland @your library</i> initiative.</li> <li>• Children's Book Festival delivered online</li> </ul>

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Library Programme in 2020.

Key Project Documents	
Title	Details
<b>Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities</b>	The current public library strategy covers the period 2018 to 2022 and sets out the roadmap for the development of public library services in Ireland.
<b>Meath County Council’s Corporate Plan 2019 - 2024</b>	The Corporate Plan sets out the vision for the County and the purpose of the organisation. It sets out 7 organisation-wide strategic objectives to guide and shape the direction of the Council.
<b>Annual Budget</b>	The Annual Budget sets out the funds available to manage the income and expenditure activities of the Library Service for the coming year.
<b>Annual Service Delivery Plan</b>	The Library Annual Service Delivery Plan outlines the programme of work for the year.
<b>Annual Performance Indicators</b>	Public library visits and library lending are key performance indicators, as is the per capita cost of operating the Library Service. The KPI’s measure performance against a set of local targets and that of other Local Authorities.

### **Key Document 1: Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities**

This document outlines the strategy to develop the public library service. It concentrates on improving access, use and visibility of the public library to deliver a range of sustainable and integrated public services. It seeks to build on the momentum of previous strategies and maintains the focus on developing the library service as an evolving 21<sup>st</sup> Century public service at the heart of communities. It focuses on three strategic programmes – reading and literacy development, learning and information, and community and culture.

### **Key Document 2: Meath County Council’s Corporate Plan 2019-2024**

The Corporate Plan outlines the Council’s vision for the County and the core values that inform that work. It is a strategic framework for action and outlines the framework within which its services will be delivered on an annual basis. There are 7 key strategic objectives and the library service assists in delivering objectives 1, 5 and 7 as follows:

<b>Strategic Objective One</b> <b>Deliver Excellent Public Services to our Citizens</b>	<b>Meath County Council will focus on providing essential services to improve the quality of life and well-being of people and the prosperity of businesses in the County.</b>
<b>Strategic Objective Five</b> <b>Engage the Wider Community, Increase Participation and work to make Meath an Age Friendly County.</b>	Meath County Council will be available to listen, inform and engage with the citizens of Meath. The Council will work to increase community engagement and social inclusion and future-proof what we do to enable the development of sustainable communities.
<b>Strategic Objective Seven</b> <b>Develop Organisational Capability through Innovation and Staff Excellence</b>	Meath County Council will innovate to seek improvements in how it delivers services, including digital services and nurture a culture to make it an employer of choice in the region, where staff are proud to work in its progressive environment.

### **Key Document 3: Annual Budget**

The annual budget sets out the projected income and expenditure for the library service for the coming year. The Budget is approved by the Council. The approved revenue budget for the library service (F02) for 2021 is €4,457,537, an increase of €77,513 on the 2020 budget.

### **Key Document 4: Annual Service Delivery Plan**

The Annual Service Delivery Plan, adopted by the members and guided by the Corporate Plan, sets out the principal service objectives and priorities for the year. The Annual Service Delivery Plan 2020 sets out 9 principal service objectives for the year and includes a timeframe for delivery and any key associated risks. The objectives align not only with Meath County Council's Corporate Plan but also the Our Public Libraries 2022 Strategy.

### **Key Document 5: Annual Performance Indicators**

The Annual Performance Indicators provides information on performance for each individual local authority that can be used to compare outputs with similar local authorities. They deliver a common approach to measurement and benchmarking and can support the local authority to improve the services they provide to the community. The following sets out the performance indicator for the Library Service in Meath County Council for 2020:

Indicator	Value 2020
A. Number of visits to libraries per head of population for the LA area per the 2016 Census	0.28
B. Number of items issued to library borrowers in the year	287,294
C. Library active members per head of population	0.09
D. Number of registered library members in the year	27,155
Number of visits to its libraries from 1/1/2020 to 31/12/2020	55,564
A. The Annual Financial Statement (AFS) Programme F data for 2020 divided by the population of the LA area per the 2016 Census	€22.69
B. The annual per capita expenditure on collections over the period 1/01/2020 to 31/12/2020	€1.62
A. AFS Programme F data consisting of F02 - Operation of Library and Archival Service (inclusive of the relevant proportion of the central management charge for Programme F) for 2020	€4,425,994
B. The annual expenditure on new stock acquired by the library in the year	€315000



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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 review of the Library Service revenue spend. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
<b>Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities</b>	Assessment of future planning strategy for Meath County Council's Library Service	Available
<b>Annual Service Delivery Plan 2020</b>	To ensure the Service Delivery Plan supported the objectives of the Council's Corporate Plan and National Strategy	Information held on file
<b>Financial Reports/Procurement Records</b>	To ensure compliance with procurement policies and processes and to determine the level of governance and controls over the Council's Library Service	Information available from Procurement Section and Agresso FMS
<b>Annual Performance Indicator Report 2020</b>	To determine the performance of the Library Service and benchmark against similar local authorities	Information held on file

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

This in-depth review found that all of the necessary information and documentation relating to the operations of the Council's Library Service was available for inspection.

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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 P&A process, 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)**

The Library Service Annual Service Delivery Plan aligns with the requirements of the national strategy and the Corporate Plan. This review found that the appropriate organisational management structure is in place together with rigorous budget, financial, and risk control procedures in place.

Internal Audit can provide satisfactory assurance (see Appendix 4) that the standards set out in the Public Spending Code have been complied with.

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

Yes. Comprehensive data and information is available and the data audit at Section B Step 4 above outlines the type of data that is required to evaluate the project. There is a clear audit trail from tendering, appraisal and project management.

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

It is noted that the Library Service retains a petty cash fund. It is acknowledged that due to the nature of the service provided it would be impossible to fully eliminate the use of petty cash. However, it is recommended that a full review of the petty cash expenditure is undertaken with a view to fully optimising the use of the low value purchase card and the purchase to pay process.

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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 Council's Library Service revenue expenditure.

### Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code, Meath 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 Public Spending Code inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's Library Service Revenue Programme - Revenue Code F02 was undertaken. The current expenditure value of this programme in 2020 was €4,425,994. The salary costs and service support costs amount to €3.2m.

The Library Service spent €301,866 on the purchase of books in 2020. The books were purchased using the OGP Framework for different categories of books. However, one distributor that supplied books for the Adult Non-Fiction and Children's Fiction and Non-Fiction advised that due to Covid-19 they were pausing their business and have not yet returned to the market. In accordance with advice from the LGMA other suppliers were utilised for this category of books. A new framework has been put in place for 2021.

The Facilities Section manage the upkeep of the library buildings and the total spend in 2020 was €246,117. The County Librarian has acknowledged the excellent service provided by the Facilities Team and notes that this arrangement was instrumental in the preparation of some of the library buildings for 'My Open Library' Services. As all of the local authority buildings are managed by one section efficiencies in maintenance costs and other operational costs are achieved.

It is noted that the Library Service expenditure for petty cash was €2000. It is acknowledged that due to the nature of the service provided it would be impossible to fully eliminate the use of petty cash. However, it is recommended that a full review of the petty cash expenditure is undertaken with a view to further reducing the amount of petty cash required and fully optimising the use of the low value purchase card and the purchase to pay process.

Risk management procedures are in place together with assessments of performance indicators undertaken by the County Librarian and Senior staff of the Council. On completing the review, Internal Audit is satisfied that the Council's Library Service operated in accordance with relevant policies and procedures and the revenue expenditure programme was effectively managed in 2020.

**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 and by discussions held with staff that managed this programme. The provision of the Library Service Revenue Programme provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

**Public Spending Code**  
**Quality Assurance Report for 2020**

# **Appendix 4**

## **Audit Assurance Categories and 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. 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.
<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 the system 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.