



comhairle chontae na mí  
*meath county council*

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# **Public Spending Code**

## **Quality Assurance Report for 2021**

### **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**



**27<sup>th</sup> May 2022**

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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** (Strategic Assessment, Preliminary Business Case, Final Business Case (including design, procurement strategy and tendering), Implementation, Review ,Ex-Post Evaluation ) 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 sixth requirement of the QA process for Meath County Council. 2021 is the eight 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 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 2021 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. Seven revenue service categories increased by more than €0.5m between budget 2021 and budget 2022. The value of the increase appears against "expanded" service categories A01, A05, A06, B03, B04, B05 and D02. The total increase amounts to €5.99 million.

For expenditure being incurred, revenue services have been included where expenditure at service division level in 2021 was greater than €0.5 million. Revenue expenditure being incurred amounting to €147.78 million is included in the inventory for 2021.

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 2021.

In respect of capital projects there are seventy three (73) under consideration, forty two (42) incurring expenditure and twenty one (21) which have recently ended. The value of all capital projects at all stages of the project life cycle in 2021 is €666.2 million. Total revenue programmes included in the 2021 inventory amount is €153.8 million. The total value of the 2021 inventory, both capital and revenue funded, for Meath County Council is €820 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 was one procurement in 2021 which exceeded this threshold. A document to this effect has been added to <https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports>

## 3. Assessment of Compliance

### 3.1 Checklist Completion: Approach Taken and Results

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

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

**Checklist 2:** Capital Expenditure being considered

**Checklist 3:** Current Expenditure being considered

**Checklist 4:** Capital Expenditure being Incurred

**Checklist 5:** Current Expenditure being Incurred

**Checklist 6:** Capital Expenditure Completed

**Checklist 7:** Current Expenditure Completed

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

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



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

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

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

### **3.2 Main Issues arising from Checklist Assessment**

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

The latest guidance document (Version 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 2021. 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. Twenty one (21) capital projects were completed in 2021 with an outturn cost of €52.98 million. There has been 4 post-project reviews undertaken in 2021.

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 2021.

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 2019 – 2021:

	<b>Capital</b>	<b>Revenue</b>
Inventory 2019	608,328,496	138,118,065
Inventory 2020	601,957,623	192,218,009
Inventory 2021	666,191,821	153,761,144
Total value of Inventory 2019 - 2021	1,876,477,940	484,097,218
Value of projects audited 2019 -2021	122,375,674	13,904,122
% achieved over period 2019 -2020	<b>6.52%</b>	<b>2.87%</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 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:

- **Construction of 84 social units at Farganstown, Navan** - €29.23 million Project Lifetime Cost
- **R156 Jenkinstown to Mullagh Cross Improvement Scheme** - €15 million Project Lifetime Cost
- **Boyne Valley to Lakelands County Greenway (BVLCG)**- €7.27 million Project Lifetime Cost
- **Waste Regulations, Monitoring and Enforcement** - €3.87 million Revenue spend 2021

The in-depth checks were carried out by the Internal Audit Section of the Council in April and May 2022. Full copies of these in-depth checks can be found in Appendix 3, summaries of each are below.

### **3.3.1 Construction of 84 social units at Farganstown, Navan**

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

The following section presents a summary of the findings of this In-Depth Check on the construction of social units at Farganstown, Navan, Co. Meath.

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

The construction of social units at Farganstown, Navan is shown on the 2021 inventory as a capital project that is being considered and has Stage 3 approval from the DHLGH.

As part of the Housing for All Action Plan for Housing , Meath County Council, in conjunction with Approved Housing Bodies has been asked to provide 1,525 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2022 - 2026. In an effort to meet this target Meath County Council has engaged in several construction projects, one of which is the provision of 84 social units at Farganstown, Navan, Co. Meath.

Meath County Council purchased 11.6 hectare site in Farganstown, Navan. Permission was granted by the Dept of Housing, Local Government and Heritage to proceed with the Planning process and approval by An Bord Pleanála for 84 Social Housing units issued on 22<sup>nd</sup> July 2021, which are to be built on 1.68 ha of the site.

A capital appraisal document was prepared for this project. The appraisal considered the housing need in the Navan 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 2112/2018 in the amount of €519,695.21. 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 2498/2019 in the amount of €1,064,137.81 to reflect the increase of Housing from 44 to 84 Units. The total sum of €4,400,780 has been paid to date and fully recouped to the Council by the DHLGH.

The Planning process is now complete, and the Project has received stage 3 approval from DHLGH. Projects with a Lifetime Cost in excess of €20M require a Cost Effectiveness Analysis to be carried out. It is noted that the Department of Housing, Local Government and Heritage require a multi-criteria analysis appraisal should be undertaken for all social housing projects with a cost estimated to be greater than €30m. Given that the Projected Lifetime Costs of this Project are in excess of €29M it is recommended that consideration be given to carrying out a CEA.

### **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.

### 3.3.2 Jenkinstown to Mullagh Cross Improvement Scheme

#### Summary of In-Depth Check

The Jenkinstown to Mullagh Cross Improvement scheme is currently still 'under consideration' in terms of assessing under the Public Spending Code. A Part 8 was sought and approved in 2012 in relation to planning permission for the scheme. A preliminary appraisal form was submitted to the Department of Transport in 2019. This document outlined the importance of the route strategically and highlighted the dangerous aspects of the current route namely a serve bend over the Jenkinstown Bridge and a substandard junction with the R125 at Mullagh. In speaking to the Transportation personnel, they had mentioned that this scheme may have to go before the National Investment Framework for Transport in Ireland (NIFTI) which sets out the Department of Transport's strategy for the development and management of Ireland's land transport network (roads, public transport, walking and cycling) over the next two decades. If this is the case a new Business Case will have to be presented to the Department for this scheme. It was also noted that the objectives of this scheme were aligned with the Meath County Development Plan 2021-2027 (see above)

#### 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 Boyne Valley to Lakelands County Greenway (BVLCG)**

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

The Boyne Valley to Lakelands County Greenway scheme is shown on the 2021 inventory as expenditure being Incurred. The expected costs are €7,265,980 with the cumulative spend in 2021 being €91,316.66. The BVLCG is approximately 30km in overall length and will extend the major tourist and amenity area of the Boyne Valley from Navan to Kingscourt. The scheme is being funded by ORIS Funding, Meath County Council's own resources and the TII. Due to funding requirements the project was split into several phases. At present the tender documents are being finalised for the Wilkinstown to Castletown, Nobber to Kilmainhamwood and Kilmainhamwood to Kingscourt sections of the Greenway. As noted in the key evaluation documents the tender process has been transparent for the Navan to Wilkinstown phase and Castletown to Nobber phase and a tender report is available for both sections. As part of the in-depth check the Part 8 Planning File was reviewed. All requirements of the Part 8 process were complied with.

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.

We recommend that metrics should be established once the greenway is up and running to measure the economic, recreational and tourism objectives of the project. Similar statistics have been recorded for other Greenways within the county.

**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 Transport 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 Waste Regulations, Monitoring and Enforcement**

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

The following section presents a summary of the findings of this in-depth check on the Waste Management, Monitoring and Environment 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 Waste Regulations, Monitoring and Enforcement - Revenue Code E07 was undertaken. The current expenditure value of this programme in 2021 was €3,867,672.42.

Upon review the RMCEI plan which is submitted to the EPA each February, details the inspection and compliance plan for the year. This plan contains planned inspections and activities for the year ahead whilst also reviewing achievements of previous years inspection targets. Any reason for significant variance +/- 25% in completed figures versus planned figures must be detailed in the report thus holding the council accountable for targets to be achieved.

The key services, initiatives, and highlights of 2021 also show the continuous work that is being done throughout the year in the area of Waste Regulations, Monitoring and Enforcement. Covid 19 increased the number of complaints from members of the public as they became more active in their local area.

The County Development Plan, Corporate Plan and Annual Service Delivery Plan all detail the objectives and policies that relate to section E07 Waste Regulations, Monitoring and Enforcement.

#### **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



Council's Waste Regulations, Monitoring and Enforcement 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 eight 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 eight 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 was one procurement 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 2021**

## **Appendix 1**

**Inventory of Projects and Programmes above**

**€0.5m**

**See separate Excel file**

# **Public Spending Code**

## **Quality Assurance Report for 2021**

### **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	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 2019 – 2021 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	2	PSC requirements are followed for all projects with lifetime costs exceeding €20m.

project.		
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?	<b>2</b>	Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2021 in this category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	<b>1</b>	No formal follow up process in place.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	<b>2</b>	Where cost variances occurred lessons learned have been factored into similar type projects going forward.

**Checklist 2 – To be completed in respect of capital projects/programmes and 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>	Potential indicators could be identified on the initial capital appraisal form
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 2021
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	See comments above.
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 section on piloting?	N/A	See comments above.
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No expenditure in this category.

3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	<b>N/A</b>	See comments above.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	<b>N/A</b>	See comments above
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	<b>2</b>	See comments above
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 and capital grants schemes incurring expenditure in the year under review**

<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	<b>3</b>	Yes where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	<b>3</b>	Yes where appropriate.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	<b>3</b>	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?	<b>3</b>	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?	<b>3</b>	Project reports were prepared in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	<b>2</b>	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
4.7 Did budgets have to be adjusted?	<b>3</b>	Yes.
4.8 Were decisions on changes to budgets / time schedules made promptly?	<b>3</b>	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.)	<b>N/A</b>	No.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate	<b>N/A</b>	N/A. See comment above.

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?	2	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 and capital grant schemes discontinued and/or evaluated during the year under review**

<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1 How many Project Completion Reports were completed in the year under review?	<b>4</b>	
Q 6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	<b>Yes</b>	Completion Reports are submitted to the Department of Housing, Local Government and Heritage .
Q 6.3 How many Project Completion Reports were published in the year under review?	<b>0</b>	Completion Reports are submitted to the Department of Housing, Local Government and Heritage
Q 6.4 How many Ex-Post Evaluations were completed in the year under review?	<b>0</b>	No projects/programmes relevant to the PSC in 2021
Q 6.5 How many Ex-Post Evaluations were published in the year under review?	<b>N/A</b>	No projects/programmes relevant to the PSC in 2021
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?	<b>N/A</b>	No projects/programmes relevant to the PSC in 2021
Q 6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	<b>Yes</b>	
Q 6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	<b>N/A</b>	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**

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	<b>N/A</b>	No programmes relevant to the PSC in 2021.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	<b>N/A</b>	No programmes relevant to the PSC in 2021.
7.3 Did those reviews reach conclusions on whether the programmes were effective?	<b>N/A</b>	No programmes relevant to the PSC in 2021.
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	<b>N/A</b>	No programmes relevant to the PSC in 2021.
7.5 Were any programmes discontinued following a review of a current expenditure programme?	<b>N/A</b>	No programmes relevant to the PSC in 2021.
7.6 Were reviews carried out by staffing resources independent of project implementation?	<b>N/A</b>	No programmes relevant to the PSC in 2021.
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	<b>N/A</b>	No programmes relevant to the PSC in 2021.

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 2021**

### **Appendix 3**

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

1. Boyne Valley to Lakelands County Greenway (Capital)
2. Housing Development 80 Units at Farganstown (Capital)
3. Jenkinstown to Mullagh major road improvement Scheme  
(Capital)
4. Waste Regulations, Monitoring and Enforcement (Revenue)

## **Internal Audit**

### **Public Spending Code for 2021**

### **In-Depth Checks**

**Boyne Valley to Lakelands County Greenway**

**(Capital Expenditure under Consideration)**

**April 2022**

## Quality Assurance – In-Depth Check

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### Section A: Introduction

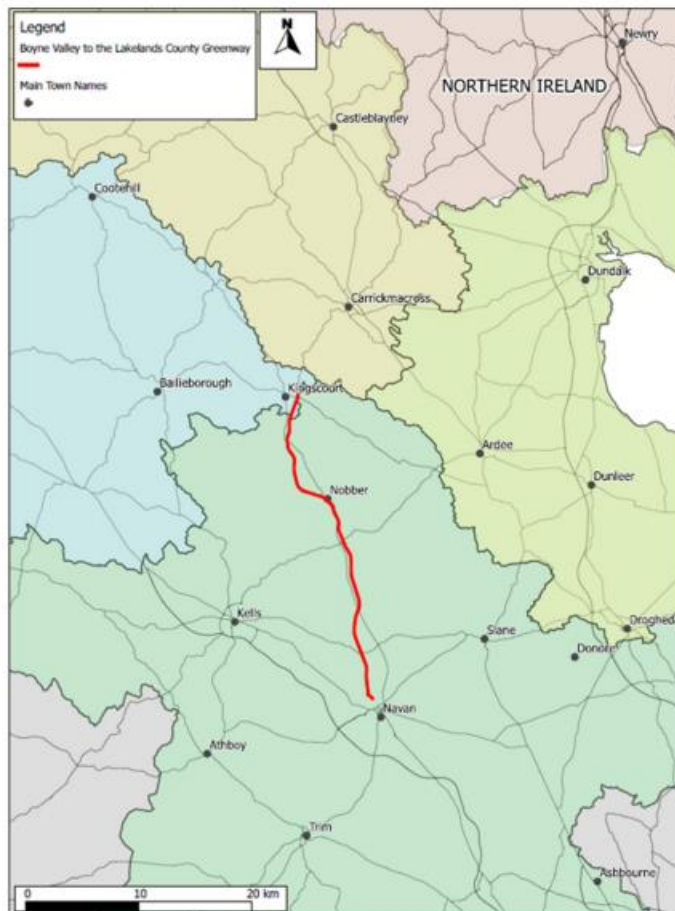
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This introductory section details the headline information on the project in question.

Project Information	
<b>Name</b>	Boyne Valley to Lakelands County Greenway (BVLCG)
<b>Detail</b>	The BVLCG is approximately 30km in overall length and will extend the major tourist and amenity area of the Boyne Valley from Navan to Kingscourt.
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Expenditure being Incurred
<b>Start Date</b>	June 2021
<b>End Date</b>	June 2023
<b>Overall Cost</b>	Estimated €7,265,980
<b>Expenditure Code/s</b>	0433713C and 0433305C

## Project Description

Figure 1: Boyne Valley to Lakelands County Greenway Route



This scheme proposes the development of a Greenway along the disused railway line between Navan in Co. Meath and Kingscourt in Co. Cavan. The Greenway will be referred to as the Boyne Valley to Lakelands County Greenway (BVLCG). The BVLCG is approximately 30km in length overall and will extend the major tourist and amenity area of the Boyne Valley from Navan to Kingscourt.

To date Meath County Council has delivered 3km of the BVLCG, 1.5km adjacent to the settlement of Nobber and 1.5 km adjacent to the settlement of Castletown. The construction of a further 10.9km of Greenway has been awarded to two separate Contractors to deliver, Glas Civil Engineering Limited are delivering 3.2 km of Greenway between Castletown and Nobber and TH Moore Contracts Limited are delivering 7.7km of Greenway between Navan and Wilkinstown.

At present, the Navan- Kingscourt Railway is classified as a disused railway. The line is under the ownership of the State and Irish Rail undertakes maintenance and track clearance along

the line. The Boyne Valley to Lakelands County Greenway route begins at the new Blackwater Park in Navan and finishes at the old Kingscourt Railway Station. The trail is approximately 30km in length and over 98% of the route is along a traffic free, segregated route. The only on-road section is the initial 500m between the Navan Town Park and the access to the railway line at the level crossing on the Ratholdren road. It is proposed to construct cycle tracks along the Ratholdren Road to connect to Blackwater Park and provide segregated facilities for cyclists.

The Greenway would accommodate walkers and cyclists from the local communities and the wider region and national and international tourists alike. The route will be linked to the national cycle network and to the existing national cycle routes in Northern Ireland. Given the proximity of the route to the Greater Dublin Area and the towns of Navan, Drogheda and Dundalk, it is anticipated that the route would attract a high level of use and would thus benefit the region in terms of the local economy, tourism and public health.

Part 8 Planning Permission (Planning Reference P813007) was obtained for Boyne Valley to Lakelands Greenway (Navan to Kingscourt ) in 2013. In April 2022 Meath County Council and Cavan County Council have entered into a Section 85 Agreement under the Local Government Act 2001 authorising Meath County Council to deliver 1.6km of the BVLGC which is located within the Cavan County boundary.

The project aligns with the policies and provisions of the National Cycle Policy Framework, Green Schools Programmes and locally also aligns with the policies contained in the Meath County Development Plan and the NTA's Greater Dublin Area Cycle Network Plan. National and local policy recognises that current transportation trends are not sustainable due to increasing traffic delays, congestion and environmental emissions. The proposed project will encourage the use of more sustainable travel modes and make a significant contribution to achieve national and local targets for transportation modal shift.

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

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>To create a tourist attraction of scale to attract visitors to the area for activity tourism set in a destination steeped in history and heritage within Ireland's Ancient East.</li> <li>Encourage visitors to stay longer in the Boyne Valley rather than use it as a transit zone to Northern Ireland or Dublin.</li> <li>To connect counties within Ireland's Ancient East.</li> <li>Make better use of an existing, disused transport corridor.</li> <li>Create a first class walking and cycling facility.</li> <li>Create a tourist attraction that can contribute to the economic development of the local</li> </ul>	<ul style="list-style-type: none"> <li>Budget of €7,265,980 for scheme</li> <li>Local Authority associated staff cost for overseeing and managing project</li> <li>Section 85 Agreement with Cavan Co Co</li> <li>Agreement with Irish Rail for access to rail line</li> <li>Agreements for crossing points with</li> </ul>	<ul style="list-style-type: none"> <li>Planning, Design, Admin and construction</li> <li>Accommodation Works for privacy for landowners along the route and linkages from urban areas e.g., Blackwater Bark</li> <li>Bridge Construction N52 Crossover</li> <li>Part 8 ref 13007</li> </ul>	<ul style="list-style-type: none"> <li>Provide new high-quality Greenway 30km in length connecting Navan to Kingscourt</li> <li>Provide new pedestrian and cycling facilities</li> <li>Nationally connected to Tain Trail and Gaeltacht in Gibbstown, Co. Meath</li> </ul>	<ul style="list-style-type: none"> <li>Improved pedestrian and cycling infrastructure</li> <li>Improved tourism opportunities for Ancient East</li> <li>Strengthening the quality of life in rural areas and promoting diversification of economic activities.</li> <li>Promoting healthier lifestyle and increasing physical activity</li> </ul>

<p>communities and the wider region.</p> <ul style="list-style-type: none"> <li>• Encourage use of a sustainable mode of transport which interlinks with local amenities, services and existing public transport.</li> <li>• Promote the National Cycle Policy Framework and support the National Recreation Strategy.</li> </ul>	<p>local landowners and agreements for privacy of houseowners along the route</p> <ul style="list-style-type: none"> <li>• N52 Bridge crossover replace bridge deck which was removed following a bridge strike.</li> </ul>			
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## Description of Programme Logic Model

### *Objectives:*

There are a number of objectives in relation to this Greenway scheme including:

- To create a tourist attraction of scale to attract visitors to the area for activity tourism set in a destination steeped in history and heritage within Ireland's Ancient East.
- Encourage visitors to stay longer in the Boyne Valley rather than use it as a transit zone to Northern Ireland or Dublin.



- To connect counties within Ireland's Ancient East.
- Make better use of an existing, disused transport corridor.
- Create a first class walking and cycling facility.
- Create a tourist attraction that can contribute to the economic development of the local communities and the wider region.
- Encourage use of a sustainable mode of transport which interlinks with local amenities, services and existing public transport.
- Promote the National Cycle Policy Framework and support the National Recreation Strategy.

#### ***Inputs:***

Inputs include a budget of €7,265,980 million for the scheme, which includes costs associated with Council staff for monitoring and overseeing the project. External inputs include the Section 85 Agreement with Cavan County Council, agreement with Irish Rail for access to rail line and agreements with local landowners for crossing points along the route. There was also construction of a new bridge at the N52 crossover to replace the bridge deck which was removed following a bridge strike.

#### ***Activities:***

Activities include planning, design, admin and construction works such as the N52 crossover Bridge. Accommodation Works also needed to facilitate privacy for landowners along the route and linkages from urban areas e.g., Blackwater Park. Full planning permission was granted for the scheme with the reference for the Part 8 being 13007.

#### ***Outputs:***

Outputs include provision of a new high-quality Greenway 30km in length connecting Navan to Kingscourt, provision of new pedestrian and cycling facilities. Creation of connection to the Tain trail and Gaeltacht Region in Gibbstown, Co. Meath

#### ***Outcomes:***

Outcomes include improved pedestrian and cycling infrastructure, improved tourism opportunities for Ancient East, strengthening the quality of life in rural areas and promoting diversification of economic activities, promoting healthier lifestyle and increasing physical activity in the area.

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

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The following section tracks progress on the Boyne Valley to Lakelands County Greenway to date in terms of major project milestones.

<b>2013</b>	Feasibility study for the Boyne Valley to Lakelands County Greenway was undertaken
<b>December 2013</b>	Part 8 Planning was granted for the entirety of the greenway, Planning Reference P813007
<b>March 2021</b>	An agreement was signed between MCC and Irish Railway permitting MCC to construct the greenway on the disused railway between Navan and Kingscourt
<b>July 2021</b>	Tender Report Finalised and awarded for the Navan to Wilkinstown Section and awarded to TH Moore Contracts
<b>April 2022</b>	Section 85 agreement was signed between Meath Co Co and Cavan Co Co permitting Meath Co Co to deliver the section greenway within the Cavan county boundary
<b>April 2022</b>	Glas Civil Engineering Limited were appointed to construct the greenway between Castletown and Nobber

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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 Boyne Valley to Lakelands County Greenway scheme

Key Project Documents	
Title	Details
<b>Boyne Valley to Lakelands County Greenway Feasibility Study</b>	The scope of this feasibility study is to examine the technical and practical aspects of redeveloping the disused Navan- Kingscourt Railway line into an off-road walking/cycling greenway. The study also contains a robust cost estimate for the scheme and an assessment of the business case for the scheme.
<b>Project Appraisal Report Boyne Valley to Lakelands County Greenway</b>	This document presents the Project Appraisal Report for the development a Greenway along the disused railway line between Navan in Co. Meath and Kingscourt in Co. Cavan.
<b>Meath County Development Plan 2021 – 2027</b>	The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027.
<b>NTA Transport Strategy for the GDA 2016 - 2035</b>	To contribute to the economic, social and cultural progress of the Greater Dublin Area by providing for the efficient, effective and sustainable movement of people and goods.
<b>Regional Planning Guidelines for the Greater Dublin Area 2010-2022</b>	The Regional Planning Guidelines set out the planned direction for growth within the Greater Dublin Area up to 2022 by giving regional effect to national planning policy under the National Spatial Strategy (NSS). These Guidelines also have a crucial role in supporting regionally important infrastructure and the investment priorities of the National Development Plan and Transport 21.

<b>National Planning Framework/National Development Plan</b>	It is a national document that will guide at a high-level strategic planning and development for the country over the next 20+ years, so that as the population grows, that growth is sustainable (in economic, social and environmental terms).
<b>The Rural Development Programme 2014 - 2022</b>	The Rural Development Programme (RDP) is part of the Common Agricultural Policy (or CAP). The EU's CAP is a partnership between agriculture and society, and between Europe and its farmers.
<b>Section 85 Agreement between Meath Co Co and Cavan Co Co</b>	To develop the design of Boyne Valley to Lakelands County Greenway along the disused Navan to Kingscourt Rail line, secure funding for the tender and construction of the scheme and undertake the require construction works.
<b>Tender Documents for sections Navan to Wilkinstown and Castletown to Nobber Greenway</b>	Signed Tender documents in relation to the works for the Wilkinstown to Navan and Castletown to Nobber sections of the Greenway.
<b>Part 8 Planning File</b>	Gives particulars re Part 8 Planning Permission

### **Key Document 1: Boyne Valley to Lakelands County Greenway Feasibility Study**

The scope of the feasibility study is to examine the technical and practical aspects of redeveloping the disused Navan- Kingscourt railway line into an off-road walking/cycling greenway. The study also contains a robust cost estimate for the scheme and an assessment of the business case for the scheme. The feasibility study is extensive in scope and is addressing the key issues outlined below. All of these issues are addressed under cover of this report apart from the Appropriate Screening which is contained under separate cover.

- Route specification: Form of construction, width, surface finish, drainage
- Health and Safety: Bridges, road crossings, fencing, access to farm land
- Environmental Assessment: Appropriate Assessment Screening
- Project Costs
- Project Phasing and Implementation Plan
- Business Case: Economic Impact Assessment

### **Key Document 2: Project Appraisal Report Boyne Valley to Lakelands County Greenway**

This document presents the Project Appraisal Report for the development of a Greenway along the disused railway line between Navan in Co. Meath and Kingscourt in Co. Cavan.

### **Key Document 3: Meath County Development Plan 2021 – 2027**

Within Section 5 “Movement Strategy” of the Meath County Development Plan 2021 -2027, Movement Objective 32 is to continue the development of a network of Greenways in the County in accordance with the Department of Transport Strategy for Future Development of Greenways.

#### **Key Document 4: NTA Transport Strategy for the GDA 2016 – 2035**

The NTA's Cycle Network Plan for the GDA identifies the BVLCG as route M6. The Transport Strategy for the GDA states that routes in the Cycle Network Plan will be delivered during the life-time of the Strategy.

#### **Key Document 5: Regional Planning Guidelines for the Greater Dublin Area 2010-2022**

The BVLCG is consistent with the following objectives of the Regional Planning Guidelines: - Continuous development and delivery of regional and local cycle network. - Increase opportunities and ease of access to countryside and areas of interest for residents, wildlife and biodiversity, with focus on promoting river corridors, Natura 2000 sites, nature reserves and other distinctive landscapes and regionally important green spaces as focal features for linkages between natural, semi natural and formalised green spaces. - Informal recreation, particularly walking and cycling, should be promoted through the development and expansion of a network of safe cycle and walking routes through and across towns, accessing parkland, in the built-up area and into and through rural areas

#### **Key Document 6: National Planning Framework/National Development Plan**

A strategic policy objective of National Planning Framework Project Ireland 2040 is to facilitate tourism development and in particular National Greenways, Blueways and Peatways Strategy, which prioritises projects on the basis of achieving maximum impact and connectivity at national and regional level

#### **Key Document 7: The Rural Development Programme 2014 – 2022**

This programme focuses on three key objectives:

- Increasing the competitiveness of the agricultural sector through support for restructuring.
- Enhancing the environment and countryside through support for land management.
- Strengthening the quality of life in rural areas and promoting diversification of economic activities. The Government's Tourism Policy Statement People, Place and Policy Growing Tourism to 2025 sets the Government's primary objectives for tourism i.e. to increase overseas visitors and revenue and the associated employment.

#### **Key Document 8: Section 85 Agreement between Meath Co Co and Cavan Co Co**

To develop the design of Boyne Valley to Lakelands County Greenway along the disused Navan to Kingscourt rail line, secure funding for the tender and construction of the scheme and undertake the require construction works.

#### **Key Document 9: Tender Documents for sections Navan to Wilkinstown and Castletown to Nobber Greenway**

Tender Assessments and signed Tender reports for both of the above-mentioned sections of the Boyne Valley to Lakelands Greenway.

#### **Key Document 10: Part 8 Planning file**

Planning File that gives all the particulars of the planning permission granted for the Greenway.

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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 Boyne Valley to Lakelands County Greenway Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
<b>Project Appraisal Report Boyne Valley to Lakelands County Greenway</b>	This document presents the Project Appraisal Report for the development a Greenway along the disused railway line between Navan in Co. Meath and Kingscourt in Co. Cavan.	Available

<b>Section 85 Agreement between Meath Co Co and Cavan Co Co</b>	To develop the design of Boyne Valley to Lakelands County Greenway along the disused Navan to Kingscourt Rail line, secure funding for the tender and construction of the scheme and undertake the require construction works.	Available
<b>Tender Documents for sections Navan to Wilkinstown and Castletown to Nobber Greenway</b>	Tender Assessments and signed Tender reports for both sections of the Boyne Valley to Lakelands Greenway.	Available
<b>Part 8 Planning File</b>	Planning File that gives all the particulars of the planning permission granted for the Greenway.	Available

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

This in-depth review found that all the necessary information and documentation relating to the Boyne Valley to Lakelands County Greenway were 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 Boyne Valley to Lakelands County Greenway 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)**

Meath County Council submitted a funding application to the Department of Transport, Tourism and Sport in 2018 to undertake the Detailed Design, Tender and Construction of the BVLCG. As part of the submission Meath County Council undertook a Project Appraisal. The Project Appraisal examined three route options under the criteria, Economy, Safety, Environment, Accessibility, Social Inclusion and Integration. It was determined the construction of cycleway along the disused Navan-Kingscourt rail line was the preferred Option.

Funding has been received from a number of sources including Outdoor Recreation Infrastructure Scheme (ORIS), Transport Infrastructure Ireland (TII) and the Council's own resources. In order to secure funding, the schemes are required to comply with the conditions of the grant scheme. In accordance with the TII's Project Management Guidelines, Meath County Council's Transport Department is currently preparing a Phase 5 Enabling and Procurement submission for the Nobber to Kingscourt section of the BVLCG.

The Construction of the BVLCG has been split up into sections:

1. Navan to Wilkinstown
2. Wilkinstown to Castletown
3. Castletown to Nobber
4. Nobber to Kilmainhamwood
5. Kilmainhamwood to Kingscourt

This phased approach was as a consequence of available funding. At present the tender documents are being finalised for the Wilkinstown to Castletown, Nobber to Kilmainhamwood and Kilmainhamwood to Kingscourt sections of the Greenway.

We examined the tender process for all finalised tender processes so far. See below for a summary of findings:

### **1. Navan to Wilkinstown Greenway**

Works include the installation of a 3m wide Greenway along the old Navan to Kingscourt Rail line, between Navan and Wilkinstown. Works include the removal of the existing steel tracks, sleepers and associated elements/members. The work also includes site clearance, new drainage runs and various surfacing finishes (quarry dust and macadam). Following a tender competition TH Moore was awarded the contract with a price of €674,999.00.

### **2. Castletown to Nobber Greenway**

Works include the installation of a 3m wide Greenway along the old Navan to Kingscourt Rail line, between Castletown and Nobber. Works include the removal of the existing steel tracks, sleepers and associated elements/members. The work also includes site clearance, new drainage runs, fencing, gates and various surfacing finishes (quarry dust and macadam). The works also includes the installation of a pedestrian bridge over the N52, just North of Castletown. This includes raising the existing bridge parapets to allow greater height clearance to traffic underneath.

Following a tender competition GLAS Civil were awarded the contract for the sum of €667,746.80.

**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 mid construction 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. **Section: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Boyne Valley to Lakelands County Greenway Scheme.

**Summary of In-Depth Check**

The Boyne Valley to Lakelands County Greenway scheme is shown on the 2021 inventory as expenditure being Incurred. The expected costs are €7,265,980 with the cumulative spend in 2021 being €91,316.66. The BVLCG is approximately 30km in overall length and will extend the major tourist and amenity area of the Boyne Valley from Navan to Kingscourt. The scheme is being funded by ORIS Funding, Meath County Council's own resources and the TII. Due to funding requirements the project was split into several phases. At present the tender documents are being finalised for the Wilkinstown to Castletown, Nobber to Kilmainhamwood and Kilmainhamwood to Kingscourt sections of the Greenway. As noted in the key evaluation documents the tender process has been transparent for the Navan to Wilkinstown phase and Castletown to Nobber phase and a tender report is available for both sections. As part of the in-depth check the Part 8 Planning File was reviewed. All requirements of the Part 8 process were complied with.

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.

We recommend that metrics should be established once the greenway is up and running to measure the economic, recreational and tourism objectives of the project. Similar statistics have been recorded for other Greenways within the county.

**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 2021**

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

**Construction of Social Housing Units at Farganstown, Navan, Co.  
Meath**

**April 2022**

## 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.

Project Information	
<b>Name</b>	Construction of social units at Farganstown, Navan, Co. Meath
<b>Detail</b>	Construction of 84 social units as follows:  The proposed development will consist of; 2no. 4-storey Apartment Blocks, 8no. 3-storey Duplex Units, and 10no. 2-storey Semi-Detached Units.
<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 2022
<b>End Date</b>	Expected completion Q2 2024
<b>Overall Cost</b>	Approved Budget €29.23m

## **Project Description**

On the 2nd September 2021 the Taoiseach, Micheál Martin, the Tánaiste, Leo Varadkar, Minister for the Environment, Climate, Communications and Transport, Eamon Ryan, and the Minister for Housing, Local Government and Heritage, Darragh O'Brien, launched Housing for All - a New Housing Plan for Ireland.

Housing for All is the government's plan to increase the supply of housing to an average of 33,000 per year over the next decade. The plan provides for an optimal mix of social, affordable and private housing for sale and rent. These measures are supported by over €4 billion in guaranteed State funding every year, the highest ever level of government investment in building social and affordable housing. The plan also includes measures to support availability of the land, workforce, funding and capacity to enable both the public and private sectors to meet the targets.

The plan is based on four pathways, leading to a more sustainable housing system:

- support home ownership and increase affordability
- eradicate homelessness, increase social housing delivery and support social inclusion
- increase new housing supply
- address vacancy and make efficient use of existing stock

Under the Housing for All Plan, the Dept. Housing, Local Government and Heritage (DHLGH) has set social housing delivery targets for each local authority. Meath County Council has a target to deliver 1,525 social units for the period 2022 - 2026 through construction, leasing and acquisition, including Part V agreements and agreements with Approved Housing Bodies.

In 2021, there were 540 applicants approved for social housing support in the Navan area, this figure excluded HAP households and those on the transfer list. There were 17 applicants for 4-bed dwellings, 43 for 3-bed dwellings, 145 for 2-bed dwellings and 335 for one-bed dwellings.

In an effort to meet ongoing housing needs, Meath County Council agreed to purchase 11.6 ha of land in Farganstown, Navan for the purposes of providing social units. This purchase was completed in 2007 with the aid of the HFA Loan Fund.

The scheme provides 84 units (which are to be built on 1.68 ha of the aforementioned land), broken down as follows;

- 2no. 4-storey Apartment Blocks, comprising in total:
  - 8 no 1 bed Ground Floor Apartments
  - 6 no. 2 bed Ground Floor Apartments
  - 8 no 1 bed 1st Floor Apartments
  - 8 no 2 bed 1st Floor Apartments
  - 8 no 1 bed 2nd Floor Apartments
  - 8 no 2 bed 2nd Floor Apartments
  - 4 no 1 bed 3rd Floor Apartments
  - 8 no 2 bed 3rd Floor Apartments
  
- 8no. 3-storey Duplex Units comprising:
  - 8 no 1 bed Ground Floor Duplex Apartments
  - 6 no 2 bed 2-storey Duplex Units
  - 2 no 3 bed 2-storey Duplex Units
  
- 10no. 2-storey semi-detached units
  - 4 no 3 bed 2-storey Units
  - 2 no 3 bed Accessible 2-storey Units
  - 4 no 4 bed 2-storey Units

The Scheme has stage 3 approval from the Dept of Housing, Local Government and Heritage for the sum of €29.23 m and has been approved by An Bord Pleanála.



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

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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 Farganstown 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 €29.23 m. Total spend to date €4,400,780</li> <li>• Ongoing communications with the DHPLG</li> <li>• Ongoing communications with design consultants ( O' Mahony Pike )</li> <li>• Local Authority and DHPLG associated staff costs</li> </ul>	<ul style="list-style-type: none"> <li>• Identification of housing need.</li> <li>• Liaising with Developers for Agreement with Masterplan and delivery of Private Housing in tandem with Social Housing</li> <li>• Capital Appraisal</li> <li>• Purchase of land</li> <li>• Manage 4-stage construction process</li> <li>• Completion Planning Process</li> <li>• Contract management</li> <li>• Phased recoupment from DHPLG</li> </ul>	<ul style="list-style-type: none"> <li>• 84 New dwellings available for social housing, including the provision of 2 houses for persons with disabilities.</li> </ul>	<ul style="list-style-type: none"> <li>• The Local Authority has met the housing need for 84 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 and the Promotion of sustainable communities.

**Inputs:** The approved budget on this project is €29.23m of which will be recouped on a phased basis from the DHPLG. The sum of €4,400,780 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 final design has been agreed with the Dept's Architect Adviser and has been Approved by An Bord Pleanála. The Council also liaised with adjoining developers to agree a Masterplan for the area for the delivery of private housing in tandem with social housing.

**Outputs:** Having carried out the identified activities using the inputs, outputs consist of the construction of 84 good quality homes that are available for social housing. The construction of the road infrastructure facilitates the future delivery of private and social housing along with delivery of employment lands within the Masterplan area.

**Outcomes:** The main outcome is that 84 families and individuals 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 Farganstown, Co. Meath.

<b>May 2017</b>	Capital Appraisal and Project Review 1
<b>January 2018</b>	Stage 1 Approval, subject to conditions
<b>July 2018</b>	Appointment of Designer (O' Mahony Pike)
<b>2020</b>	Revised Stage 1 Approval
<b>Ongoing 2019</b>	Ongoing Site Layout discussions between Design Consultants, Local Authority Staff and Dept. of Education
<b>June 2020</b>	Stage 2 Approval, subject to conditions
<b>August 2020</b>	Revised Stage 2 Approval, subject to conditions.

<b>January 2021</b>	Planning Application lodged with An Bord Pleanala.
<b>July 2021</b>	Planning Permission Granted by An Bord Pleanala
<b>March 2022</b>	Stage 3 Approval to go to Tender

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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 Farganstown, Navan, 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>Revised Stage 1 Approval</b>	This stage increased the number of units from 42 to 84 following on from preliminary design analysis.

<b>Stage 2 Approval</b>	Stage 2 approval granted by DHLGH to proceed with Planning application to An Bord Pleanala
<b>Revised Stage 2 Approval</b>	This stage resulted in approved Budget increase to €26.3 M on 28 <sup>th</sup> August 2020
<b>Planning Documentation</b>	Design and specifications for development
<b>Stage 3 Approval – 84 Units</b>	Department approval for the single-phase construction of 84 units at Farganstown, Co. Meath

### **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 42 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 8<sup>th</sup> January 2018.

### **Key Document 3: Revised Stage 1 Approval**

This stage increased the number of units from 42 to 84 following on from preliminary design analysis.

### **Key Document 4: 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 84 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 €24.6 m on 17<sup>th</sup> June 2020 and allowed the Local Authority to commence the planning process.

### **Key Document 5: Revised Stage 2 Approval**

This stage resulted in approved Budget increase to €26.3 M on 28<sup>th</sup> August 2020

### **Key Document 6: Planning Documentation**

As the Scheme required a Natura Impact Statement this necessitated an application to An Bord Pleanála. The Planning Application was lodged in January 2021 and grant approval (ref ABP-309332-21) issued on 22<sup>nd</sup> July 2021.

### Key Document 7: Stage 3 Approval – 84 Units

On the 16<sup>th</sup> March 2022 the Department of Housing, Local Government and Heritage provided approval for Stage 3 - the single-phase construction of 84 units at Farganstown, Co. Meath. The budget of €29,230,380 (inc. VAT) was approved subject to the standard conditions.

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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 Farganstown, Navan, 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 for Architects</b>	Details adherence with procurement regulations including CE Order to award Tender	Information held on file



<b>Planning 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 Farganstown, Navan, 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)**

Projects with a Lifetime Cost in excess of €20M require a Cost Effectiveness Analysis to be carried out. It is recommended that a CEA is carried out prior to Construction. 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 subject to a CEA being carried out. 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 an updated project schedule be prepared for this project. It is also noted that as the Project Lifetime Costs are estimated at €29.23 M this exceeds the threshold of €20M and as such this Project will require an Ex-Post Evaluation after completion. As stated above a CEA should be carried out prior to Construction stage.

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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 Farganstown, Navan, Co. Meath.

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

The construction of social units at Farganstown, Navan is shown on the 2021 inventory as a capital project that is being considered and has Stage 3 approval from the DHLGH.

As part of the Housing for All Action Plan for Housing, Meath County Council, in conjunction with Approved Housing Bodies has been asked to provide 1,525 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2022 - 2026. In an effort to meet this target Meath County Council has engaged in several construction projects, one of which is the provision of 84 social units at Farganstown, Navan, Co. Meath.

Meath County Council purchased 11.6 hectare site in Farganstown, Navan. Permission was granted by the Dept of Housing, Local Government and Heritage to proceed with the Planning process and approval by An Bord Pleanála for 84 Social Housing units issued on 22<sup>nd</sup> July 2021, which are to be built on 1.68 ha of the site.

A capital appraisal document was prepared for this project. The appraisal considered the housing need in the Navan 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 2112/2018 in the amount of €519,695.21. 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 2498/2019 in the amount of €1,064,137.81 to reflect the increase of Housing from 44 to 84 Units. The total sum of €4,400,780 has been paid to date and fully recouped to the Council by the DHLGH.

The Planning process is now complete, and the Project has received stage 3 approval from DHLGH. A CEA should be carried out prior to Construction.

**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 subject to a CEA being carried out.



## **Internal Audit**

### **Public Spending Code for 2021**

### **In-Depth Checks**

**R156 Jenkinstown to Mullagh Cross Improvement Scheme**

**(Capital Expenditure under Consideration)**

**April 2022**

## Quality Assurance – In-Depth Check

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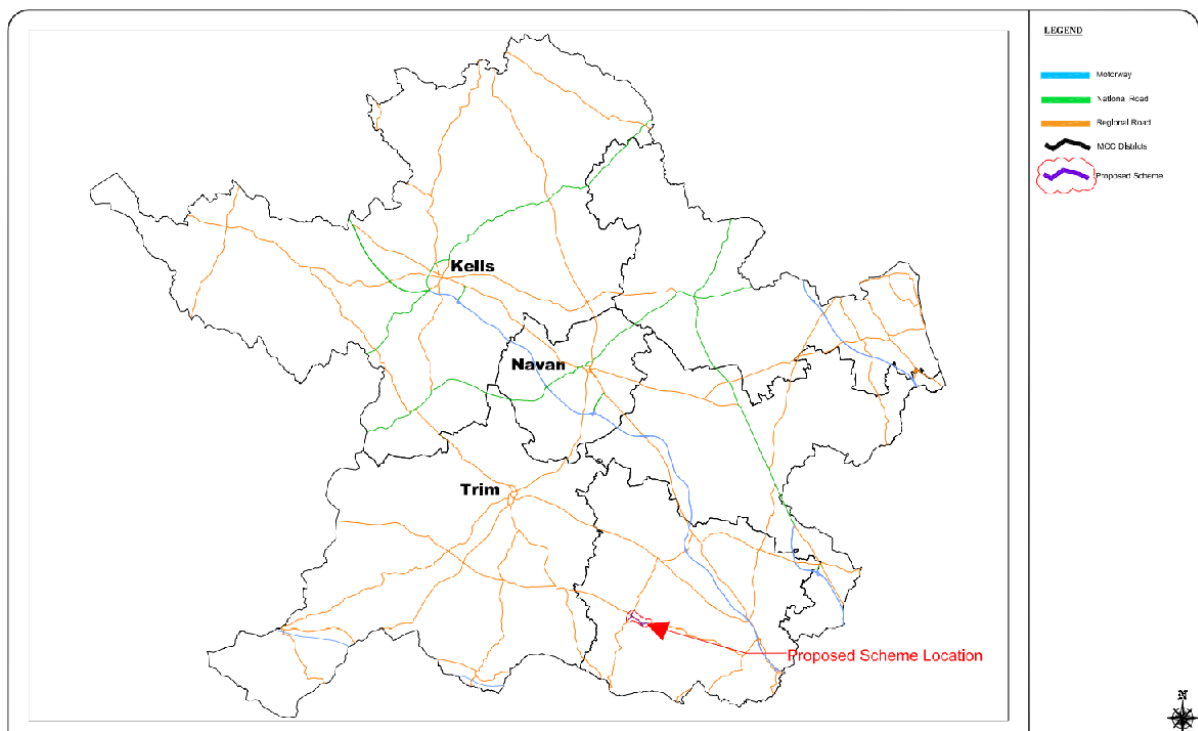
### Section A: Introduction

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

Project Information	
<b>Name</b>	R156 Jenkinstown to Mullagh Cross Improvement Scheme
<b>Detail</b>	2.3 km Road Improvement scheme of R156 and approximately 450 m of R125
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Expenditure under consideration
<b>Start Date</b>	2024
<b>End Date</b>	Estimated 2026
<b>Overall Cost</b>	Estimated €15 million

## Project Description



The R156 Jenkinstown to Mullagh Cross Improvement Scheme is shown on the 2021 inventory as a capital project under consideration. The project is deemed to be under consideration as the contract for construction has not yet been approved. The current information suggests an outturn cost of approximately €15 million.

The R156 is an important strategic route between Dunboyne and Summerhill/Ballivor and in 2012 was noted as having an Annual Average Daily Traffic (AADT) of 4307 vehicles per day with 13.8% Heavy Goods Vehicles (HGVs).

Mouchel consulting engineers carried out an assessment of this section of the R156 for Meath County Council in advance of the 2012 Part 8 planning process. This assessment noted that the existing R156 between Jenkinstown and Mullagh cross has a very poor alignment, including a severe bend over the existing Jenkinstown Bridge and a substandard junction with the R125 at Mullagh which was noted as having poor visibility, reduced stopping sight distances and a see-through effect for road users approaching the junction.

The personal injury collision rate per million vehicle kilometers (pic/mvkm) for this section of the R156 (using available collision history 2005-2015) is 0.201 pic/mvkm. This is over 2.5

times higher than the 0.080 pic/mvkm noted in TII PAG Unit 6.11 as the expected collision rate for a 2-lane single carriageway road with a speed limit > 60km/h.

The recorded collisions include 6 number minor injury collisions (which resulted in 11 number casualties), 1 serious injury collision and 1 fatal collision.

The proposed scheme consists of road improvements, including carriageway realignment and widening, junction improvements, new culvert and drainage system, lines and signs over a circa 2.3 km section of the R156 and includes a realignment of circa 450m of the R125 at Mullagh Cross. The proposed scheme obtained Part 8 planning consent in July 2012 and was previously the subject of DTTAS funding up to and including 2013 (MH/10/5683 – known as R156 Dunboyne – Summerhill).

It is proposed to appoint Consultants to review 2012 Part 8 in relation to current standards.



## 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 R156 Jenkinstown to Mullagh Cross Improvement Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>To improve safety and reduce collision rate on R156</li> <li>To improve transport efficiency and provide more reliable journey times along the R156</li> <li>To implement the actions of the Meath Road Safety Strategy and promote road and traffic safety measures in conjunction with Government Departments, the Road Safety Authority and other agencies.</li> </ul>	<ul style="list-style-type: none"> <li>Overall budget for scheme not yet finalised, but in the order of €15 million</li> <li>Land to be acquired via CPO</li> <li>Local Authority associated staff cost for overseeing and managing project</li> <li>Realignment of the</li> </ul>	<ul style="list-style-type: none"> <li>Planning, Design, Land Acquisition, Contract Administration and Road/junction realignment</li> <li>Accommodation Works.</li> <li>Interim diversions to existing services.</li> <li>Installation of</li> </ul>	<ul style="list-style-type: none"> <li>Provide new high-quality safety route 2.3 km in length from Jenkinstown bridge to Mullagh Cross</li> <li>Improved Junction on R125</li> </ul>	<ul style="list-style-type: none"> <li>Improved Safety along R156</li> <li>Improved traffic movements in the area</li> <li>Reduced Collision rates.</li> </ul>

<ul style="list-style-type: none"> <li>To ensure the protection of the existing roads infrastructure while improving the capacity and safety of the road network to meet future demands.</li> </ul>	<p>R156 at the bad bend near Jenkinstown Bridge</p> <ul style="list-style-type: none"> <li>Stagger the junction with the R125 to prevent see through type accidents and improve safety for turning vehicles</li> </ul>	<p>ducting signing and other works essential to a road scheme.</p>		
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## Description of Programme Logic Model

### **Objectives:**

The objectives of the R156 Jenkinstown to Mullagh Cross Improvement Scheme are to improve safety and reduce collision rates on R156 and improve transport efficiency whilst also providing more reliable journey times along the R156. This will assist in implementing the actions of the Meath Road Safety Strategy and promote road and traffic safety measures in conjunction with Government Departments, the Road Safety Authority and other agencies.

### **Inputs:**

Inputs include an estimated budget of €15m. As the project is still classed as 'under consideration' this could change in the future. Other inputs include Land to be acquired via CPO, Local Authority associated staff cost for overseeing and managing project, Realignment of the R156 at the bad bend near Jenkinstown Bridge and staggering the junction with the R125 to prevent see through type accidents and improve safety for turning vehicles.

***Activities:***

Activities include Planning, Design, Land Acquisition, Contract Administration and Road/junction realignment, accommodation works, Interim diversions to existing services, installation of ducting signing and other works essential to a road scheme.

***Outputs:***

The outputs of the scheme will be to provide a new high-quality safety route 2.3 km in length from Jenkinstown bridge to Mullagh Cross and improved Junction on R125 to improve safety on this route.

***Outcomes:***

Some of the expected outcomes include Improved Safety along R156, improved traffic movements in the area and reduced collision rates. This helps in achieving some of the policies and objectives contained in the county development plan re movement. (MOV POL 25, MOV POL 26, MOV OBJ 42, MOV POL 32)

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

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The following section tracks progress on the R156 Jenkinstown to Mullagh Cross Improvement Scheme to date in terms of major project milestones.

<b>2012</b>	Part 8 Approved for 2.3 km section of R156
<b>May 2019</b>	Draft Project Appraisal submitted to Dept of Transport
<b>February 2022</b>	Dept of Transport approve funding of €75,000 for Phase 0.

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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 R156 Jenkinstown to Mullagh Cross Improvement Scheme:

Key Project Documents	
Title	Details
<b>Part 8 2012</b>	Part 8 allows for the application of planning permission for projects by local authorities.
<b>Preliminary Appraisal Form 2019</b>	This document presents the preliminary Project Appraisal Report for the R156 Jenkinstown to Mullagh Cross Improvement Scheme
<b>County Development Plan</b>	The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027

### **Key Document 1: Part 8 2012**

Part 8 allows for the application of planning permission for projects by local authorities. The Part 8 was approved in 2012 with a planning ref of P8/12001.

As part of the in-depth check the Part 8 Planning File was reviewed. The Proposed development applied for stated “road improvements, including carriageway realignment and widening . junction improvements, new culvert and drainage system, lines and signs. The scheme extends from Jenkinstown through to Mullagh Cross with associated works on adjacent side roads “The Planning File confirmed that the Scheme was on public display from 2<sup>nd</sup> April – 2<sup>nd</sup> July 2012, with advertisement being placed in Meath Chronicle on the 31.02.12. There were

8 submissions received on the file. Planning permission was granted subject to 15 conditions. Resolution dated 2<sup>nd</sup> July 2012 confirmed that MCC will proceed with the development. This was proposed by Cllr B Fitzgerald and seconded by Cllr M Murphy.

### **Key Document 2: Preliminary Appraisal Form 2019**

This document presents the preliminary Project Appraisal Report for the R156 Jenkinstown to Mullagh Cross Improvement Scheme. This was completed in May 2019 and contains the preliminary appraisal form, location drawing, preliminary multi criteria analysis and the Total Project budget sheet. As part of the Preliminary Appraisal Form a Multi Criteria Analysis was undertaken. The Analysis examined 4 options as follows :

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<b>Options Considered</b>	<b>Option details</b>	<b>Why suitable/not suitable</b> <i>Should be consistent with Performance description given in Preliminary MCA in</i>
Do-Nothing	No measures implemented.	Fails to address any of the objectives of the scheme as set out in Section 2.3.

Do-Minimum (Option A)	Option A - This option includes maintaining existing warning signage and road markings and the provision of localized verge widening to improve forward visibility.	Addresses some of the safety objectives of the scheme, by continuing to warn drivers of the existing hazards and the provision of localized improvements to forward visibility, but does nothing for efficiency. Substandard alignment elements and junction layouts would remain and issues like vehicle tracking at curves and junctions would not be addressed. Some localized improvements at Mullagh Cross have already been carried out on the south west side of the junction to improve visibility. Further improvements would require the removal of a significant number of mature trees on the north east side of the junction.
Do-Something 1 (Option B)	Option B - Realign circa 2.3 km section of R156 to remove the bad bend at Jenkinstown bridge and stagger the R125 junction at Mullagh to provide a new consistent cross section and alignment.	Addresses all objectives of the scheme, by removing the 2 main hazards on this section of the R156 and reducing the overall length by circa 300m.
Do-Something 2 (Option C)	Option C – Similar to Option B but also includes for the provision of a combined cycle/footway on one side of the newly realigned R156.	Addresses all objectives of the scheme as per Option B however it involves greater impacts on landowners and habitat through removal of boundary hedges and increased land take.
Preferred Option (Option B)	<i>As per Option B above.</i>	<i>As per Option B above.</i>

Ultimately the analysis concluded that Option B ( Realign circa 2.3 km section of R156 to remove the bad bend at Jenkinstown bridge and stagger the R125 junction at Mullagh to provide a new consistent cross section and alignment)was the preferred option with an Overall score of 96 and a Cost Estimate of €13.1 M

See Summary Table of Appraisal and scores below



### Summary - Preliminary Multi-Criteria Analysis for RLR Projects

Scheme Name:	Brief Description of proposal:				
R156 Jenkinstown to Mullagh Cross	Option B - Realign circa 2.3 km section of R156 to remove the bad bend at Jenkinstown bridge and stagger the R125 junction at Mullagh to provide a new consistent cross section and alignment. The additional cost and landtake required to provide a combined cycle/footway as per Option C is not thought to be justified at this time due to the rural nature of the area and lack of existing or planned NMU facilities at the tie in points.	Estimated Total Scheme Budget		Incl VAT, Land, consultants etc (€m)	
Current typical C/way width 6.3m min, 6.8m max c/w width	Route No. R156/R125	€13.13M			
Appraisal Criteria	Appraisal Sub-Criteria				
		Do Minimum Option A	Do Something 1 Option B	Do Something 2 Option C	Preferred Option Option B
Economy	Transport Efficiency and Effectiveness	4	7	7	7
	Wider Economic Impact	4	6	6	6
	Transport Reliability and Quality	5	6	6	6
Safety	Collision Reduction (PIA/mvkm)	5	7	7	7
	Security	4	6	7	6
Environment	Air quality	4	5	5	5
	Noise and Vibration	4	5	5	5
	Landscape and Visual Qty	4	4	4	4
	Biodiversity	4	4	4	4
	Cultural, Archaeological , Architectural Heritage	4	4	4	4
	Land Use	4	3	2	3
	Water Resources	4	5	5	5
Accessibility and social inclusion	Vulnerable groups	4	5	5	5
	Deprived Geographical area	4	4	4	4
Integration	Transport Objectives	4	5	5	5
	Land Use Integration	4	5	5	5
	Geographic Integration	4	4	4	4
	Integration with other Governemnt Policies	4	5	5	5
Physical Activity	Opportunities for pedestrians and cyclists	4	5	6	5
		78	95	96	95

### Key Document 3: County Development Plan

The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027. Below are the policies and objectives that this scheme encompasses under the development plan:

- **MOV POL 25** - To implement the actions of the Meath Road Safety Strategy and promote road and traffic safety measures in conjunction with Government Departments, the Road Safety Authority and other agencies.
- **MOV POL 26** - To provide for and carry out improvements to sections of national, regional and county roads that are deficient in terms of alignment, structural condition or capacity, where resources permit, and to seek to maintain that standard thereafter. To ensure that, where possible, any maintenance and improvement strategies have regard to future climates.
- **MOV OBJ 42** - To develop and implement, in consultation with the Department of Transport a programme for the upgrading, improvement and maintenance of the non-national road network in the County.
- **MOV POL 32** - To ensure the protection of the existing roads infrastructure while improving the capacity and safety of the road network to meet future demands.

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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 R156 Jenkinstown to Mullagh Cross Improvement Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Part 8 2012	Part 8 allows for the application of planning permission for projects by local authorities.	Available

<b>Preliminary Appraisal Form 2019</b>	This document presents the preliminary Project Appraisal Report for the R156 Jenkinstown to Mullagh Cross Improvement Scheme	Available
<b>County Development Plan</b>	The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027	Available

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

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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 R156 Jenkinstown to Mullagh Cross Improvement Scheme based on the findings from the previous sections of this report.

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

As part of the in-depth check the Part 8 Planning File was reviewed. This confirmed that the file was on public display from 2<sup>nd</sup> April – 2<sup>nd</sup> July 2012, with advertisement being placed in Meath Chronicle on the 31.02.12. There were 8 submissions received on the file. Planning permission was granted subject to 15 conditions. Resolution dated 2<sup>nd</sup> July 2012 confirmed that MCC will proceed with the development. This was proposed by Cllr B Fitzgerald and seconded by Cllr M Murphy.

**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 Project is currently at Phase 0 and Meath County Council intend to appoint Consultants to carry out a Gap analysis on the approved Part 8 Planning but it should be noted that the result of this process may result in the nature and extent of the scheme being modified.

The review provides Satisfactory Assurance (see Appendix 4) that 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?**

As evidenced from the above key documents and data audit tables the documents are readily available should the project be subjected to a full evaluation at a later date. Accident and Collision data are available from the Road Safety Authority and the Dept. of Transport's Technical Support office in Kildare. The Map Road system also provides additional statistics in this relation to material damage collisions.

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

As this project is at under consideration 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.

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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 R156 Jenkinstown to Mullagh Cross Improvement Scheme.

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

This scheme is currently still ‘under consideration’ in terms of assessing under the Public Spending Code. A Part 8 was sought and approved in 2012 in relation to planning permission for the scheme. A preliminary appraisal form was submitted to the Department of Transport in 2019. This document outlined the importance of the route strategically and also highlighted the dangerous aspects of the current route namely a severe bend over the Jenkinstown Bridge and a substandard junction with the R125 at Mullagh. In speaking to the Transportation personnel, they had mentioned that this scheme may have to go before the National Investment Framework for Transport in Ireland (NIFTI) which sets out the Department of Transport’s strategy for the development and management of Ireland’s land transport network (roads, public transport, walking and cycling) over the next two decades. If this is the case a new Business Case will have to be presented to the Department for this scheme. It was also noted that the objectives of this scheme were aligned with the Meath County Development Plan 2021-2027 (see above)

#### **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 2021**

### **In-Depth Checks**

#### **Waste Regulations, Monitoring and Enforcement (Revenue)**

**April 2022**

**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.

Project Information	
<b>Name</b>	Waste Regulations, Monitoring and Enforcement
<b>Detail</b>	Waste Regulations, Monitoring and Enforcement (Sub Programme E07)
<b>Responsible Body</b>	Meath County Council
<b>Current Status</b>	Revenue Expenditure Being Incurred
<b>Start Date</b>	January 2021
<b>End Date</b>	December 2021
<b>Overall Cost</b>	€3,867,672.42

## **Project Description**

The protection of the environment and the enhancement of the county's natural and built environment are of significant importance for the residents of, and visitors to, County Meath. Clean air and water, a litter free countryside, pristine beaches and sustainable waste management systems are fundamental to a sustainable and high-quality environment and improving the quality of life of our citizens.

The Council has responsibility for over 500 statutory environmental functions which are contained within legislation, and which provide for proper regulatory and monitoring systems for environmental protection and control of pollution.

In 2021 the launch of the Green Kilometre Scheme proved to be a hugely successful initiative in the fight against litter in the County and coming at a time when there was a significant increase in pandemic related litter such as masks, gloves and coffee cups. The scheme which saw some 240 groups, individuals and business committing to maintaining at least 1km in their locality free of litter resulted in over 6,000 bags of litter being picked up. Many new volunteers came on board and all participants were provided with gloves, bags, sapling trees and a collection service for the bags.

The Council also initiated a number of litter and waste related measures designed to promote responsible management in these areas- these included:

- The holding of bulky waste days across different waste streams and whereby householders could bring items such as sofas, couches, mattresses, paint and chemicals to our recycling centres free of charge.
- A paint reuse scheme held in our Recycling Centre- the initiative saw good non-hazardous paint set aside for inspection and collection by the Rediscovery Centre for remixing and resale.



- The clean-up of 5 additional sites under the Government funded Anti-Dumping Initiative and where such sites were subject to continuous dumping over long periods of time.
- Participation in National, Regional and Local Dog fouling campaigns
- Activities in Schools including Green Schools Seminars, Re-Love Fashion. Water Dispenser, Rubbish Film Festival and TY Climate Action project with GAA Leaders Programme.
- Social Media, Cinema, Radio and billboards campaigns in respect of Food Waste and roll out of the Brown bin.
- Grant funding of €5m from the Department of Communications, Climate Action and Environment to support anti-littering efforts arising out of higher levels of outdoor dining and domestic tourism following the easing of COVID 19 restrictions – used for the provision of quality litter picking materials, mapping of existing levels of on street infrastructure (bins and dog fouling receptacles) as well as additional education and awareness efforts.

## 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 Waste Regulations, Monitoring and Enforcement. 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>Monitoring of Waste Regulations (Inc Private Landfills)</li> <li>Enforcement of Waste, Air and Noise Regulations</li> </ul>	<ul style="list-style-type: none"> <li>2021 Expenditure was €3,867,672</li> <li>Technical and Admin Staff resources</li> <li>Agency agreements with Dublin City Council and Offaly Co. Co. (in relation to Waste Management Regional Office and National Waste Permits)</li> <li>(Annual monitoring fee applies)</li> <li>Waste Enforcement Grant</li> </ul>	<ul style="list-style-type: none"> <li>Audits of Landfill Sites</li> <li>Implementation of National Waste Policy 2020 – 2025</li> <li>Monitoring Performance</li> </ul>	<ul style="list-style-type: none"> <li>Return for Minimum Criteria Environmental Inspections sets out Complaints, Inspections and Compliance, Enforcement Actions, Prosecution actions, Licences and Permits</li> </ul>	<ul style="list-style-type: none"> <li>Supporting the Strategic Objectives of Meath County Council’s Corporate Plan 2019 – 2024</li> <li>Contributes to the social, economic and cultural well-being of communities.</li> </ul>

## Description of Programme Logic Model

**Objectives:** This programme monitors Waste Regulations including Private landfills whilst also monitoring the enforcement of Waste, Air and Noise Regulations. This is an ongoing programme undertaken by the Environment section of Meath County Council.

**Inputs:** The expenditure taken from the 2021 AFS references expenditure of €3,867,672 on Waste Regulations, Monitoring and Enforcement. Other inputs include Technical and Admin Staff resources, Agency agreements with Dublin City Council and Offaly Co. Co. (in relation to Waste Management Regional Office and National Waste Permits), Monitor Waste Permit facilities and Waste Enforcement Grant.

**Activities:** The key activities include Audits of Landfill Sites, the Implementation of National Waste Policy 2020 – 2025 the main goals of which are outlined in the project description, and Monitoring Performance.

**Outputs:** This recommendation sets, in a non-prescriptive way, minimum criteria for organising, performing, following-up and publishing the results of environmental inspections in all Member States of the EU with the aim of improving compliance and ensuring that EU environment legislation is applied and implemented more consistently.

**Outcomes:** Some of the outcomes are that the Strategic Objectives of Meath County Council's Corporate Plan 2019 – 2024 (which are outlined below) are supported and this also contributes to the social, economic and cultural well-being of communities.

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

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The following section outlines the Waste Regulations, Monitoring and Enforcement Programme from inception to conclusion and includes major project milestones.

The following are key services, initiatives, and highlights of 2021:

<b>Green Kilometre Scheme</b>	<ul style="list-style-type: none"><li>• <b>This Scheme proved to be a hugely successful initiative in the fight against litter in the County and coming at a time when there was a significant increase in pandemic related litter such as masks, gloves, and coffee cups. The scheme which saw some 240 groups, individuals and business committing to maintaining at least 1km in their locality free of litter resulted in over 6,000 bags of litter being picked up.</b></li></ul>
<b>Litter and waste related measures</b>	<ul style="list-style-type: none"><li>• The holding of bulky waste days across different waste streams</li><li>• A paint reuse scheme held in our Recycling Centre</li><li>• Participation in National, Regional and Local Dog fouling campaigns</li><li>• Activities in Schools including Green Schools Seminars, Re-Love Fashion. Water Dispenser, Rubbish Film Festival and TY Climate Action project with GAA Leaders Programme</li><li>• Social Media, Cinema, Radio and billboards campaigns in respect of Food Waste and roll out of the Brown bin</li><li>• Grant funding of €5m from the Department of Communications, Climate Action and Environment to support anti-littering efforts arising out of higher levels of outdoor dining and domestic tourism following the easing of COVID 19 restrictions</li></ul>

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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 Waste Regulations, Monitoring and Enforcement in 2021.

Key Project Documents	
Title	Details
<b>RMCEI</b>	Recommendation of the European Parliament and the Council Providing for the Minimum Criteria for Environmental Inspections in Member States.
<b>Regional Waste Management Plan 2015 - 2021</b>	The framework for the prevention and management of waste is set out in the Waste Management Plan, a statutory document underpinned by national and EU waste legislation.
<b>Corporate Plan 2019 - 2024</b>	This Plan outlines our vision for County Meath, our purpose as an organisation and the core values that inform our work, how we deliver services and engage with our customers and stakeholders
<b>County Development Plan</b>	The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027
<b>Annual Budget</b>	The Annual Budget sets out the funds available to manage the income and expenditure activities for Waste Regulations, Monitoring and Enforcement for the coming year.

<b>Annual Service delivery Plan</b>	The Annual Service Delivery Plan underpins the objectives set out in the Council's Corporate Plan and identifies, with measurable targets, the principal services which the Council intends to deliver over the course of the year.
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### **Key Document 1: RMCEI**

The Environmental Inspection Plan is a document detailing the framework of environmental inspection targets to be undertaken in order to achieve environmental priorities and outcomes during the coming year, and identifies the inspections undertaken and the achievement of environmental priorities and outcomes in the previous year, by monitoring the performance against the targets. Table below details the Planned Routine and Non Routine Waste Inspections for 2021.

	Inspection Types	Planned Inspections for Year	Estimate time per inspection & write up (days)	No. of Inspections Days for this Inspection Type
<b>Waste</b>				
<b>6.1</b>	<b>Routine Waste Inspections</b>			
6.1.1	Waste Permitted Facilities	217	0.6	130.00
6.1.2	Joint inspections with NTFSO	4	2	8
6.1.3	Inspections of Cert of Registration sites (private)	20	0.6	12
6.1.4	Inspections of LA Cert of Registration sites	10	0.2	2
6.1.5	Multi-agency inspections, including vehicle inspections and multi-agency site inspections	8	2	16
6.1.6	Hazardous waste sectoral inspections (e.g. Mercury Regulations, WTF, garages, mini-labs, industrial, healthcare & others)	20	0.4	8
6.1.7	Inspections in relation to segregation, recovery and disposal of C&D waste at construction/development sites to include major public projects (e.g. Waste Mgt. Plans, Gypsum handling, etc.)	60	1.3	78
6.1.8	Inspections of notifications under Prohibition of Waste Disposal by Burning Inspections	20	0.4	8
6.1.9	Registration of Sewage Sludge Facility inspections	22	0.6	13.02
6.1.10	Household Waste Surveys	5	1	5
6.1.11	Inspections in relation to the household and commercial kerbside waste collection regime (including brown bin)	20	0.8	16
6.1.12	Other inspections of waste collection permit holders to include, for example, data validation audits (onsite) but not included above in 6.1.12	180	0.55	99
6.1.13	Commercial Food Waste Inspections (original waste producers, e.g. hotels, nursing homes, restaurants, etc.)	30	0.4	1.2

	Inspection Types	Planned Inspections for Year	Estimate time per inspection & write up (days)	No. of Inspections Days for this Inspection Type
6.1.14	Inspections in relation to authorised ELV facilities (ATFs) with an emphasis on traceability requirements (SI 320 of 2014)	15	0.5	7.5
6.1.15	Other routine inspections (not included in above numbers) - please specify	50	0.3	15
	<b>Subtotal Routine Waste Inspections</b>	<b>681</b>		<b>421.10</b>
<b>6.2</b>	<b>Non-Routine Waste Inspections</b>			
6.2.1	Investigative inspections of fly tipping or illegal dumping, <b>excluding</b> unauthorised C&D, ELVs & Tyres	150	1.5	225
6.2.2	Investigative Inspections in relation to unauthorised C&D sites (sites with no permit)	72	2.5	180
6.2.3	Investigative Inspections in relation to unauthorised ELV sites and suspected sites of origin as notified by the NTFSO (sites with no permit)	15	0.2	3
6.2.4	Investigative Inspections in relation to unauthorised Tyre dumps (no permit in place)	1	0.2	0.2
6.2.5	Inspections in relation to unauthorised waste collectors (collectors with no permit), e.g. MAN IN VAN, scrap collection, unauthorised C&D collection, etc.	18	1.5	27
6.2.6	Inspections in relation to other Unauthorised Waste sites excluding those mentioned above - incl. crashed vehicle inspections, PTUs, etc.	22	2.5	55
6.2.7	Inspections in relation to Waste Facility Permits continuing to operate after their permit has expired	2	0.4	0.8
6.2.8	Inspections in relation to extractive industries	0	0	
6.2.9	Household Waste/waste presentation Inspections arising from complaints, including backyard burning	88	0.5	44
6.2.10	Inspections of sites notified under Article 27	25	1	25
6.2.11	Other non-routine inspections (not included in above numbers)	50	0.3	15



Water/Wastewater				
6.4	Routine Water/Wastewater Inspections			
6.4.1	Discharges licenses to waters (Section 4)	128	.75	94.5
6.4.2	Audits of private water supplies	4	2.5	10
6.4.3	Monitoring samples from private water supplies	220	0.75	165
6.4.4	Farm Inspections under GAP Regulations conducted by Local Authority (not including farm inspections by DAFM)	60	0.5	30
6.4.5	Farm Inspections conducted by DAFM	225	0.75	168.75
6.4.6	Farm Inspections Other e.g. routine farm inspection but not GAP inspection	24	0.5	12
6.4.7	Monitoring programmes, Operational and Surveillance samples taken	414	0.25	103.5
6.4.8	No. of days of locally lead investigative assessments (including SSRS, sampling, river walks, etc.)	40	2	80
6.4.9	WFD investigative monitoring samples and analysis by Local Authorities.	150		
6.4.10	No of days of engagement with LAWPRO and Communities Programme	10	0.5	5
6.4.11	Bathing Waters	32	1	32

	Inspection Types	Planned Inspections for Year	Estimate time per inspection & write up (days)	No. of Inspections Days for this Inspection Type
6.4.12	DWWTS inspections under National Inspection Plan	86	1	86
6.4.13	DWWTS Engagement Activities	104	0.25	101
6.4.14	DWWTS inspections of referrals from LAWPRO	5	0.5	2.5
6.4.15	Other Surface & Groundwater Protection Inspections [e.g. drinking water source protection, zone of contribution monitoring, etc]			
6.4.16	Misconnection Surveys	20	0.5	10
	<b>Subtotal Routine Water/Wastewater Inspections</b>	<b>1520</b>		<b>900.25</b>
<b>6.5</b>	<b>Non-Routine Water/Wastewater Inspections</b>			
6.5.1	Inspections relating to water pollution incidents/complaints, excluding non-routine farm inspections.	325	0.8	260
6.5.2	Non-routine farm inspections, e.g. on foot of pollution incident or complaint.	120	0.8	96
6.5.3	Unauthorised Discharges Investigated	10	0.5	5
6.5.4	Inspections in relation to Water Pollution Licence applications	5	0.5	2.5
	<b>Subtotal non-routine Water/Wastewater Inspections</b>	<b>460</b>		<b>363.50</b>
	<b>Air/Noise Inspections</b>			
<b>6.6</b>	<b>Routine Air/Noise Inspections</b>			
6.6.1	Inspections of Air Pollution Licenced sites	3	0.5	1.5
6.6.2	Total number of inspections carried out under the solid fuel regulations (S.I. 326 of 2012 and as amended).	40	0.2	8
6.6.3	Number of multi-agency inspections carried out under the solid fuel regulations (S.I. 326 of 2012 and as amended), e.g. in conjunction with other local authorities, EPA, DCCAE, etc.	3	0.75	2.25
6.6.4	Number of days involved in the carrying out of inspections under the solid fuel regulations (SI 326 of 2012 and as amended) i.e. 6.6.2, 6.6.3 and 6.6.5	10	1	10
6.6.5	Total number of fuel samples collected and analysed	3	0	0

	Inspection Types	Planned Inspections for Year	Estimate time per inspection & write up (days)	No. of Inspections Days for this Inspection Type
6.6.6	Inspections of sites under 2012 Deco Paints Regulations (S.I. 564 of 2012) – Vehicle Refinishers	30	0.25	7.5
6.6.7	Inspections of sites under 2012 Solvents Regulations (S.I. 565 of 2012) –e.g. Dry cleaners, surface cleaning etc.	10	0.25	2.5
6.6.8	Inspections of sites under Petroleum Vapours Regulations	10	0.5	5
6.6.9	Ambient Air Monitoring Programme inspections	2	0.3	0.6
6.6.10	Other routine air/noise inspections	50	0.4	20
	<b>Subtotal Routine Air/Noise Inspections</b>	<b>161</b>	<b>0.35</b>	<b>57.35</b>
<b>6.7</b>	<b>Non-Routine Air/Noise Inspections</b>			
6.7.1	Incident/complaint related inspections	60	0.5	30
	<b>Subtotal Non-Routine Air/Noise Inspections</b>	<b>60</b>	<b>0.5</b>	<b>30</b>
<b>6.8 Producer Responsibility Inspections (Routine)</b>				
6.8.1	WEEE Inspections	30	0.2	6
6.8.2	Battery Inspections	30	0.2	6
6.8.3	Inspections on suspected vehicle importers (ELV Regulations 2016)	7	0.4	2.8
6.8.4	Farm Plastics	4	0.4	1.6
6.8.5	Plastic Bag Levy	25	0.2	5
6.8.6	Inspections under the Packaging regulations – Suspected Major Producers	16	0.7	11.2
6.8.7	Inspections under the Packaging regulations – Registered Self-compliers	20	0.5	10
6.8.8	Inspections under the Tyre Regulations – Tyre Retailers	20	0.3	6
	<b>Subtotal (Routine) Producer Responsibility Inspections</b>	<b>152</b>	<b>0.34</b>	<b>48.6</b>
<b>6.9 Planning (Environmental) Inspections (Routine)</b>				
6.9.1	Inspections (environmental) of existing planning permissions	50	0.4	20
6.9.2	Inspections (environmental) in advance of grant/refusal of planning permission	500	0.4	200

	Inspection Types	Planned Inspections for Year	Estimate time per inspection & write up (days)	No. of Inspections Days for this Inspection Type
6.9.3	Quarry Inspections (e.g. relating to noise, dust, surface/groundwater emissions, vibration etc.)	0	0	0
6.9.4	Other planning inspections relating to environmental issues	20	0.4	8
Subtotal Planning Inspections (Routine)		520		228
Total Routine Inspections end of year				
Total Non-Routine Inspections end of year				
Total Inspections end of year				

### Key Document 2: Regional Waste Management Plan 2015 - 2021

The Eastern-Midlands Waste Region (EMWR) is one of Ireland's three waste management regions. The EMWR spans an area equal to one fifth the total area of the country and serves approximately half the national population, over 2.2 million people. The Eastern Midlands Waste Regional Office (EMWRO) are responsible for the implementation of the region's Waste Management Plan. This plan is underpinned by National and European waste legislation and our work will ensure the continued management of waste in a safe and sustainable manner.

### Key Document 3: Corporate Plan 2019 - 2024

This Plan outlines our vision for County Meath, our purpose as an organisation and the core values that inform our work, how we deliver services and engage with our customers and stakeholders. With this Plan we set out an analysis of our operating environment, the challenges and opportunities this presents and our capacity to meet these and deliver on our strategic objectives for the next five years. These strategic

objectives, which this Plan establishes, will be delivered through the supporting strategies of all departments in Meath County Council and the Plan also outlines how we will implement, monitor and review our actions during the period 2019-2024. There are 7 key strategic objectives, the Environment Section assists in delivering objectives 1, 2, 4 and 5 as follows:

<b>Strategic Objective One</b> Deliver Excellent Public Services to our Citizens	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>Strategic Objective Two</b> Lead Economic Development, Support Enterprise and Employment Creation	Meath County Council will be the lead agency in developing the local economy, with a focus on attracting investment and the creation and retention of jobs in the county.
<b>Strategic Objective Four</b> Support the Transition to a Low Carbon Economy and Lead on Climate Action	Meath County Council will effect positive change at local level on the national transition objective to a low carbon future and on climate resilience.
<b>Strategic Objective Five</b> Engage the Wider Community, Increase Participation and work to make Meath an Age Friendly County.	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.

#### **Key Document 4: County Development Plan**

The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027. This Plan provides a positive vision for Meath which will enable the county to continue to make a

significant contribution to national economic recovery by promoting sustainable development and facilitating stable economic growth thus delivering long term benefits for the citizens of the county. The Strategic Vision of the Development Plan is as follows:

'To improve the quality of life of all citizens in Meath by creating an environment that supports a vibrant growing economy and a well-connected place to live, learn and do business.'

Within the county development plan the below objectives relate to Service division E07:

- INF POL 61 to INF POL 70
- INF OBJ 54 to INF POL 67

Details of same are available within the County Development Plan.

#### **Key Document 5: Annual Budget**

The Annual Budget sets out the funds available to manage the income and expenditure activities for Waste Regulations, Monitoring and Enforcement for the coming year. The current expenditure value of this programme in 2021 was €3,867,672.42.

#### **Key Document 6: Annual Service Delivery Plan**

The Annual Service Delivery Plan underpins the objectives set out in the Council's Corporate Plan and identifies, with measurable targets, the principal services which the Council intends to deliver over the course of the year. The below objectives relate to service division E07:

SDO Ref	Service Delivery Objective	Performance Standard	Supporting Strategy	Budget Division	Timeline	Key Associated Risk
SPENV10	Promote at local level the national communications campaign "Your Country – Your Waste" as part of the fight against illegal dumping and using social media and other platforms in information and awareness campaigns	Extent of the campaign initiated at local level	ENV2	E07	Ongoing	Buy in from public
SPENV 011	Eastern/Midlands Waste Management Plan - Actions/Policies arising - Initiate policies/actions at local level. Participate in steering groups established by the Regional Waste Management Plan Office to monitor targets and objectives and co-operate in the review of the 2015-2021 Plan.	Policy objectives of the Plan met	ENV4	E07	2021	Resources

## Section B -Step 4: Data Audit

Data Required	Use	Availability
<b>RMCEI</b>	The Environmental Inspection Plan is a document detailing the framework of environmental inspection targets to be undertaken in order to achieve environmental priorities and outcomes during the coming year, and identifies the inspections undertaken and the achievement of environmental priorities and outcomes in the previous year, by monitoring the performance against the targets.	Available
<b>Regional Waste Management Plan 2015 - 2021</b>	The framework for the prevention and management of waste is set out in the Waste Management Plan, a statutory document underpinned by national and EU waste legislation.	Available
<b>Corporate Plan 2019 - 2024</b>	This Plan outlines our vision for County Meath, our purpose as an organisation and the core values that inform our work, how we deliver services and engage with our customers and stakeholders	Available
<b>Annual Budget</b>	The Annual Budget sets out the funds available to manage the income and expenditure activities for Waste Regulations, Monitoring and Enforcement for the coming	Available



	year.	
<b>Annual Service delivery Plan</b>	The Annual Service Delivery Plan underpins the objectives set out in the Council's Corporate Plan and identifies, with measurable targets, the principal services which the Council intends to deliver over the course of the year.	Available
<b>County Development Plan</b>	The Meath County Development Plan 2021-2027 sets out the policies and objectives and the overall strategy for the development of the County over the plan period 2021-2027	Available

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

This in-depth review found that all the necessary information and documentation relating to the operations of the Council's Waste Regulations, Monitoring and Enforcement were 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 PandA 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 RMCEI plan is a document detailing the framework of environmental inspection targets to be undertaken in order to achieve environmental priorities and outcomes during the coming year, and identifies the inspections undertaken and the achievement of environmental priorities and outcomes in the previous year, by monitoring the performance against the targets. The 2022 plan reviews the inspections executed during 2021 and provides clarity in the case of any variance in expected inspection numbers. It is noted that increased inspections were carried out, which were attributed to Covid 19 during this period.

The Waste Management , Monitoring and Environment Sub Programme aligns with the requirements of National Strategy , Corporate Plan and Annual Service Delivery Plan. This review found that the appropriate organisational management structure is 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.

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

It is noted that Sugar CRM system is being enhanced and rolled out which will help improve management reports for improved customer service. The Annual Service Delivery Plan stipulates the performance standards required and the key associated risks for the objectives for Waste Regulations, Monitoring and Enforcement. One of the risks identified were resources so this needs to be monitored going forward to ensure performance standards are met.

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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 Waste Management, Monitoring and Environment 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 Waste Regulations, Monitoring and Enforcement - Revenue Code E07 was undertaken. The current expenditure value of this programme in 2021 was €3,867,672.42.

Upon review the RMCEI plan which is submitted to the EPA each February, details the inspection and compliance plan for the year. This plan contains planned inspections and activities for the year ahead whilst also reviewing achievements of previous years inspection targets. Any reason for significant variance +/- 25% in completed figures versus planned figures must be detailed in the report thus holding the council accountable for targets to be achieved.

The key services, initiatives, and highlights of 2021 also show the continuous work that is being done throughout the year in the area of Waste Regulations, Monitoring and Enforcement. Covid 19 increased the number of complaints from members of the public as they became more active in their local area.

The County Development Plan, Corporate Plan and Annual Service Delivery Plan all detail the objectives and policies that relate to section E07 Waste Regulations, Monitoring and Enforcement.

**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 Council's Waste Regulations, Monitoring and Enforcement provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

**Public Spending Code**  
**Quality Assurance Report for 2021**

# **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.

