Public Spending Code

Quality Assurance Report for 2022

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.

17th May 2023

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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[1] 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 seventh requirement of the QA process for Meath County Council. 2022 is the ninth year in which the QA process has applied to local authorities. Projects and

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[1] Public Spending Code, DPER, http://publicspendingcode.per.gov.ie/

programmes which predate Circular 13/13[2] 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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[2] 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 2022 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. Eleven revenue service categories increased by more than €0.5m between budget 2022 and budget 2023. The value of the increase appears against "expanded" service categories A01, A05, A06, A07, B04, D06, D09, E11, E15, F01 and F02. The total increase amounts to €18,157,942 million.

For expenditure being incurred, revenue services have been included where expenditure at service division level in 2022 was greater than €0.5 million. Revenue expenditure being incurred amounting to €154,579,619 million and is included in the inventory for 2022.

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 2022.

In respect of capital projects there are seventy-one (71) under consideration, fifty-three (53) incurring expenditure and twelve (12) which have recently ended. The value of all capital projects at all stages of the project life cycle in 2022 is €852.1 million. Total revenue programmes included in the 2022 inventory amount is €172.7 million. The total value of the 2022 inventory, both capital and revenue funded, for Meath County Council is €1,024,833,296.

2.2   Published Summary of Procurements

As part of the QA process the Council is obliged to publish summary information on our website for all procurements in excess of €10m. There were two procurements in 2022 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.

Check-list 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 regarding 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 2022. 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. Twelve (12) capital projects were completed in 2022 with an outturn cost of €26.91 million. There have been 2 post-project reviews undertaken in 2022.

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 2022.

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.

There has been a lot of staff changes in the past couple of years. It is recommended that Public Spending Code Training be provided for staff.

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:

	Capital	Revenue
Inventory 2020	601,957,623	192,218,009
Inventory 2021	666,191,821	153,761,144
Inventory 2022	852,095,735	172,737,561
Total value of Inventory 2020 - 2022	2,120,245,179	518,716,714
Value of projects audited 2020 - 2022	221,295,980	13,005,173
% achieved over period 2019 -2020	**10.44%**	**2.51%**

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

- **N2 Slane Bypass**- €130 million Project Lifetime Cost
- **Operation of Fire Service** - (Revenue Expenditure Code E11) - €4,711,507 expenditure in 2022

The in-depth checks were carried out by the Internal Audit Section of the Council in April and May 2023. Full copies of these in-depth checks can be found in Appendix 3, summaries of each are below.

3.3.1 N2 Slane By-pass & Public Realm Enhancement Scheme

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the N2 Slane By-pass & Public Realm Enhancement Scheme.

The proposed N2 bypass route corridor runs to the east of Slane Village and is approximately 3.5 km in length. The proposed route diverts from the existing N2, in a north-easterly direction, from a location approximately 400 m north of McGruder's crossroads in the townland of Johnstown. It continues in a north-north easterly direction, through Fennor and Crewbane townlands in a deep cutting. The route passes under the existing Rosnaree Road, crossing the River Boyne approximately 630 m east of the existing Slane Bridge.

On the southern side of the river, the proposed bridge will span over the Boyne Canal and towpath which forms part of the Boyne Navigation. The Inland Waterways Association of Ireland (IWAI) – Boyne Navigation Branch have as a primary objective the restoration of the canal. A minimum vertical clearance for canal navigation is generally required to be a minimum of 3.6 m, a minimum vertical clearance of 5.1 m to the canal towpath is also required for maintenance of the canal.

At the proposed location of the crossing the river channel is approximately 50 m wide, and the flood channel is approximately 120 m wide. Setback exclusion zones of minimum 10 m width are also required from the top of both the northern and southern banks of the river to avoid hydraulic effects on river flows, as well as any disturbance to the bed of this important fisheries habitat. The minimum 10 m setbacks ensure that construction works for the piers and foundations will have no adverse impact on the river, including the risk of pollution from construction materials.

The proposed new structure comprises a four-span steel plate girder bridge made composite with a reinforced concrete deck slab as illustrated in Figure 4.1.

The span arrangements are approximately 53 m, 75 m, 77 m and 53 m and give a total bridge length of approximately 258 m. The depth of the steel plate girders varies from 4 m at the intermediate supports to 2.15 m at mid span and the abutments. The substructure consists of cast in-situ reinforced concrete bearing shelves and columns supported by bored pile capped foundations at the piers. The abutments consist of cast in-situ reinforced concrete walls supported by bored pile foundations.

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

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

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

3.3.2   Operation of Fire Service Revenue Expenditure Code E11
Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the Operation of Fire Services 2022.
Delivery of the Operations of Fire Services does comply with the standards set out in the Public Spending Code.
This in-depth check has demonstrated that the appropriate project management guidelines

have been adhered to, the programme has been properly managed and is therefore in

compliance with the standards as set out in the Public Spending Code.

It is recommended that the Fire and Emergency Operations Plan 2015 – 2019 should be reviewed and updated plan adopted.

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 Fire department and by discussions held with staff managing this project. The review provides **Satisfactory Assurance** (see Appendix 4) that this project is in compliance with the Public Spending Code.

Summary of In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2022.

4   Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for the ninth 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 nine years were useful in setting out the controls which are in place to ensure compliance with the Public Spending Code and the in-depth checks which form part of the quality assurance process are part of the Internal Audit annual work programme. The Public Spending Code requires that the in-depth checks take a broader evaluation review of projects and programmes assessing such things as project management, project appraisal and post project reviews.

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

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

5   Conclusion

The inventory outlined in this report clearly lists the capital and revenue expenditure that is being considered, being incurred and that which has recently ended. There were two procurements in excess of €10m in the year under review. The checklists completed by the Council show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a small selection of projects/programmes showed a satisfactory level of compliance with the Public Spending Code overall. A constant review of processes and procedures is carried out across all spending departments in order to ensure high compliance with the Public Spending Code on an ongoing basis.

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Appendix 1

Inventory of Projects and Programmes above

€0.5m

See separate Excel file.

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Quality Assurance Report for 2021

Appendix 2

Self-Assessment Checklists

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

- ❖ The scoring mechanism for the checklists is as follow:
  - o Scope for significant improvements = a score of 1
  - o Compliant but with some improvement necessary = a score of 2
  - o Broadly compliant = a score of 3

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	1	Training to be procured
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	Training to be provided
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes, the total sample selected over the period 2020 – 2022 was in excess of PSC requirements.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	0	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	

Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where cost variances occurred, lessons learned have been factored into similar type projects going forward.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
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?	2	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?		
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	1	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	

Q 2.16	Was approval sought from the Approving Authority at all decision gates? (Identify all decision gates)	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?		

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	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.
Q 3.2	Are objectives measurable in quantitative terms?	2	In general, yes but depends on service categories being examined.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	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.

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. |
Q 3.4	Was an appropriate appraisal method used?	2	See comments above.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No expenditure in this category.
Q 3.6	Did the business case include a section on piloting?	N/A	See comments above.

Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No expenditure in this category.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See comments above.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	See comments above
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	See comments above
Q 3.11	Was the required approval granted?	3	Approved by Council Members as part of annual budget process.
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Expenditure will form part of the national KPIs.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Expenditure will form part of the national KPIs.

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	All capital projects were assigned a project manager at an appropriate level in the organisation.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales, and quality?	2	Project reports were prepared in most cases.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
Q 4.7	Did budgets have to be adjusted?	3	Yes.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	No.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	N/A

		Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes. This is a requirement of funding approval.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

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

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	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.
Q 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.
Q 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.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and ongoing monitoring is in place. Internal and external auditing is also in place.
Q 5.5	Are outcomes well defined?	3	Outcomes are defined in policy documents and programmes of work adopted by the council.
Q 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
Q 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.

		Self-Assessed Compliance Rating	Comment/Action Required
Q 5.8	Are other data complied to monitor performance?	2	Some other data is compiled and is service dependent.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Combination of all the above.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' 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.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	0	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2022.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2022.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2022.
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2022.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2022.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2022.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2022.

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Appendix 3

In-Depth Checks

1. N2 Slane Bypass & Public Realm Enhancement Scheme (Capital)

Internal Audit

Public Spending Code for 2022

In-Depth Checks

N2 Slane Bypass & Public Realm Enhancement Scheme

(Capital Expenditure under Consideration)
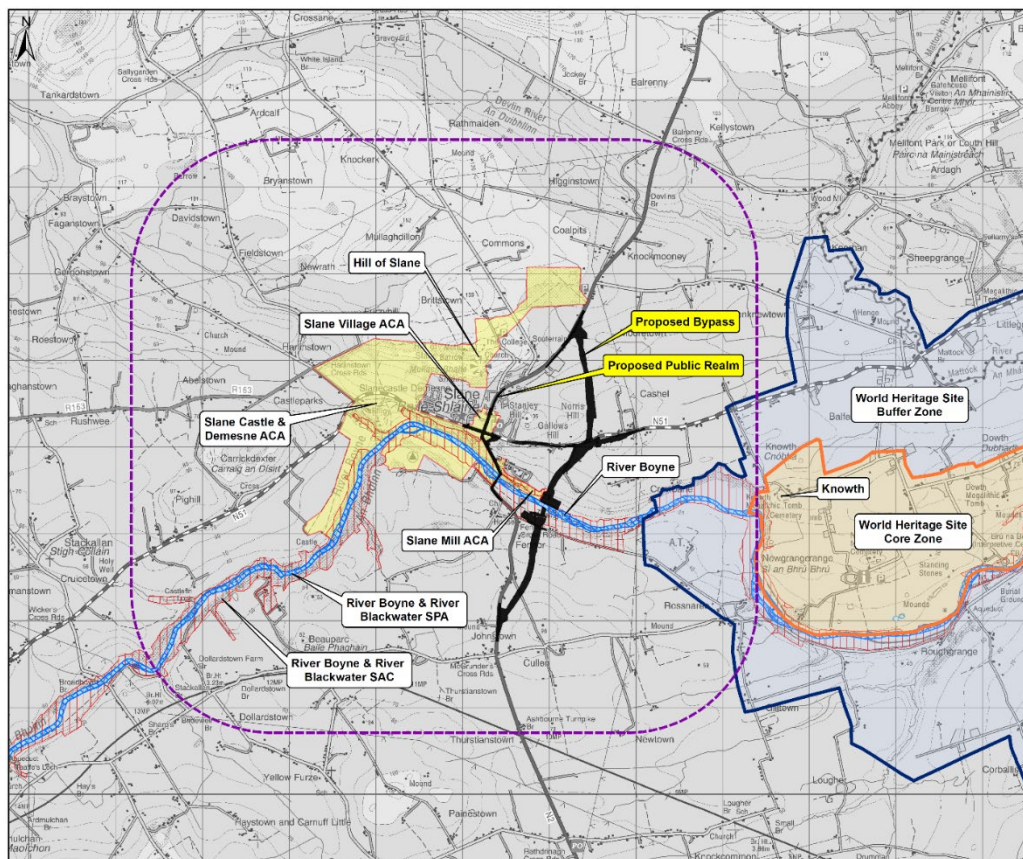
April 2023

Quality Assurance – In-Depth Check

Section A: Introduction

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

Project Information

Name	N2 Slane By-pass & Public Realm Enhancement Scheme
Detail	Meath County Council (MCC), under the auspices of Transport Infrastructure Ireland (TII), are developing a bypass of Slane Village to address a sub-standard section of the existing N2 National Primary Route. The scheme also encompasses public realm enhancements and traffic management measures within Slane Village
Responsible Body	Meath County Council
Current Status	Expenditure being Considered
Start Date	2017
End Date	The scheme is currently at Phase 3 of TII Project Management Guidelines - Design & Environmental Evaluation Application to An Bord Pleanala for approval of the scheme planned for Q3-Q4 2023
Overall Cost	Estimated €130,000,000
Expenditure Code/s	0221441C

Project Description

The proposed N2 bypass route corridor runs to the east of Slane Village and is approximately 3.5 km in length. The proposed route diverts from the existing N2, in a north-easterly direction, from a location approximately 400 m north of McGruder's crossroads in the townland of Johnstown. It continues in a north-north easterly direction, through Fennor and Crewbane townlands in a deep cutting. The route passes under the existing Rosnaree Road, crossing the River Boyne approximately 630 m east of the existing Slane Bridge.

On the southern side of the river, the proposed bridge will span over the Boyne Canal and towpath which forms part of the Boyne Navigation. The Inland Waterways Association of Ireland (IWAI) – Boyne Navigation Branch have as a primary objective the restoration of the canal. A minimum vertical clearance for canal navigation is generally required to be a minimum of 3.6 m, a minimum vertical clearance of 5.1 m to the canal towpath is also required for maintenance of the canal.

At the proposed location of the crossing the river channel is approximately 50 m wide and the flood channel is approximately 120 m wide. Setback exclusion zones of minimum 10 m width are also required from the top of both the northern and southern banks of the river to avoid hydraulic effects on river flows, as well as any disturbance to the bed of this important fisheries habitat. The minimum 10 m setbacks ensure that construction works for the piers and foundations will have no adverse impact on the river, including the risk of pollution from construction materials.

The proposed new structure comprises a four-span steel plate girder bridge made composite with a reinforced concrete deck slab as illustrated in

Figure 1. The span arrangements are approximately 53 m, 75 m, 77 m and 53 m and give a total bridge length of approximately 258 m. The depth of the steel plate girders varies from 4 m at the intermediate supports to 2.15 m at mid span and the abutments. The substructure consists of cast in-situ reinforced concrete bearing shelves and columns supported by bored pile capped foundations at the piers. The abutments consist of cast in-situ reinforced concrete walls supported by bored pile foundations.

Figure 4.1 Overview of Proposed Span Arrangement of the River Boyne
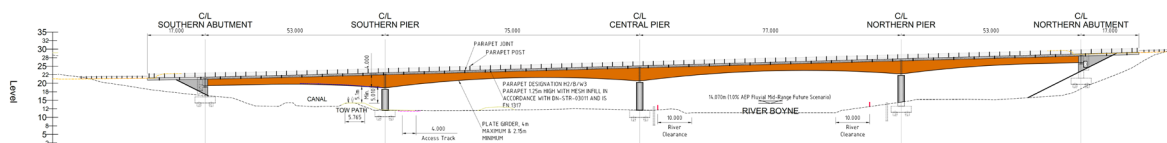
The constraints of the site, the River Boyne, Boyne Navigation channel and towpath, SAC/SPA designation of the site and the sensitivity of the area to visual intrusion, together with structural and aesthetic considerations have determined the optimal form for the bridge structure. The result is a structure with well-balanced structural form in terms of span/depth proportions, minimal footprint within the SAC/SPA and at an elevation which minimises adverse impact on the landscape and visual intrusion.

After crossing the river, the route runs in a north-easterly direction in a deep cutting until it reaches the N51. It crosses the N51 roundabout, approximately 1,300 m east of the N2/N51 junction in the centre of Slane Village. The route then proceeds northwards, passing east of Ledwidge Cottage, through the townlands of Cashel and Mooretown, before turning north-west to tie in with the existing N2, approximately 500 m north of the entrance to the Grassland Agro plant. The section from the N51 to the northern tie-in to the N2 is a combination of cut and fill.

At-grade roundabouts are proposed at each tie in with the existing N2 and at the interface with the N51.

The Proposed Scheme includes for a realignment of the N51 between the proposed bypass and the edge of the village. The purpose of the realignment is to provide consistency of cross-section, easing of existing bends, extension of the existing footway and to provide public lighting.

The improvements to the N51 between Slane village and the proposed bypass include the following:
- Realigning the N51 route west of the N2 Bypass over approximately 820 m adopting a design speed of 60 km/h to improve the standard of the horizontal alignment. This will improve some localised sharp bends, improving visibility along the route.
- On the east side of the bypass, the N51 is realigned for approximately 600 m to remove a significantly sub-standard section of the existing route.

- The proposed traffic management measures and public realm improvements within Slane Village include:

  – Removal of traffic signals and left turn slips at the existing junction.
  – Provision of necessary signage and road markings so that the junction becomes a priority junction with the east west N51 forming the major arms and the northern and southern approaches giving way.
  – Realignment of kerb lines to narrow the carriageway widths on approach to the junction and allow widening of the road verge and footway.
  – Provision of verge areas for suitable on-street planting.
  – Provision of raised pedestrian/ cyclist crossing ramps on each arm of the junction with signalised crossings on the N51 arms and zebra crossings on the N2 arms.
  – Enhanced pedestrian/ cyclist accessibility from the centre of Slane to the Existing River Boyne bridge and river amenity area; and
  – New off-street parking area.

With the increasing popularity of recreational cycling generally in Ireland, provision for local cycling loops incorporating the proposed bypass is proposed. The route of a local cycling loop could include the existing N2 route through the village and linking with the cycling facilities along the proposed bypass. A further route for a cycling route may be feasible using the proposed link to the existing canal tow path and linking back to the existing N2.

The concept of walking loops between the village and the bypass offers an opportunity to enhance the amenity value of the project to the local community and visitors to Slane. The Proposed Scheme includes for the provision of enhanced footway access along the existing N51 between the village and the bypass. Taking this into consideration, the provision of shared use cycle/ pedestrian facilities along the proposed bypass, linking to the existing canal tow path, presents the opportunity for an appealing pedestrian route.

In summary the Proposed Scheme comprises the following main elements:

- Approximately 3.5 km of mainline N2 bypass Type 2 dual carriageway.
- Approximately 1.4 km of realigned N51 National Road;
- Reconfiguration of The Square junction in Slane, including removal of traffic light control;
- Public Realm improvement and traffic management measures in Slane village;
- Approximately 2.7 km of accommodation works and maintenance access tracks;
- 3 at-grade roundabouts at N2 South, N51 and N2 North;
- 1 major bridge crossing of River Boyne
- 1 new road overbridge to allow the proposed N2 to pass under Rossnaree Road;
- 2 farm accommodation overbridges;

- 3 No. new culverts on the Mattock (Mooretown) Stream[3] and removal of existing culvert under existing N2.
- Provision of shared footway/cycleway facilities, including a pedestrian/cyclist link to the existing Boyne Canal towpath.
- Utility diversions.
- Drainage system, including attenuated outfalls.
- and Landscaping and environmental mitigation measures.

Also included in the Proposed Scheme are substantial temporary works associated with the construction of the River Boyne bridge. The Proposed Scheme includes for both the construction and decommissioning of these temporary works.

Other temporary works such as at overbridge construction locations will also be necessary as will the establishment of site compounds and other temporary areas e.g., stockpiling. The Proposed Scheme includes for both the construction and decommissioning of all these temporary works.

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[3] An upper tributary of the EPA delineated Mattock River_030. Referred throughout EIAR as Mattock (Mooretown) Stream.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Meath County Council completed a Programme Logic Model (PLM) for the N2 Slane By-pass & Public Realm Enhancement 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
• Safety – reductions in collisions and reduce collision risk to vulnerable road users. • Environment - improve air quality in Slane Village, avoid negative impact on protected sites and species where reasonably feasible or where this is not feasible provide mitigation measures. • Economy –improve journey times on N2 at Slane and remove a "bottleneck" on the network. • Integration -support transportation and land use policies and objectives in National, regional & local policy - Enhanced Walking and Cycling facilities in Slane village connecting with Boyne Towpath and wider regional cycling	• Scheme Budget of €130m • TII input • Project Ireland 2040. • National Development Plan 2021-2030. • National Planning Framework 2040. • National Investment Framework for Transport in Ireland 2021. • National Roads 2040. • E-tenders and Official Journal of the EU • TII Project Reporting System (PRS) • TII Publications and Standards	• Planning, Design, and Admin • Public Consultation • Environmental Assessments • Cultural and Heritage Assessment • Constraint Study and • Route Corridor • Selection Study • Preliminary Design • and Environmental Impact Assessment • Project Appraisal • Planning Approval • and Compulsory • Purchase Order • Land Acquisition • Appointment of • Technical Advisors • Preparation of • Specimen Design and • Contract Documents • Advance Works • Contract	• Provide Bypass of Slane • Improve Road Safety along N2 corridor. • Result in Public Realm benefit to Slane Village • Improved Road network • Reduction of traffic through Slane • Address the traffic safety problems associated with Slane. • Provide an improved public transport corridor on the N2. • Improved walking & cycling in Slane village and provide connectivity to planned local &	• Scheme at planning stages

network. Accessibility & Social inclusion • Physical activity – improved walking & cycling facilities for Slane village		• Re-alignment of road network and re-designation • Road closures • Road Constructions • Bridge Construction	regional cycling networks.	

Description of Programme Logic Model

Objectives:
The need for a bypass of Slane is strongly supported in National, Regional and Local policies. The existing
road safety problems at the Slane bridge and in Slane village need to be resolved. In addition, Slane represents a significant 'bottleneck' on the N2 corridor. It is acknowledged that Slane and its environs are particularly environmentally sensitive. To address these issues, the specific objectives of the scheme are expressed as:

- **Safety**
  o To reduce the frequency and severity of road collisions on the N2 within the village of Slane, particularly collisions involving vulnerable road users or HGVs.
- **Environment**
  o To improve air quality and reduce the level of traffic noise and vibration in Slane village.
  o To avoid negative impacts where reasonably practicable and if not reasonably practicable to minimise and mitigate same on nature conservation areas, particularly National and EU designated sites and protected species.
  o To avoid negative impacts where reasonably practicable and where not reasonably practicable to minimise and mitigate same to protect the integrity of the archaeology heritage in the vicinity of Slane, particularly National and International designated sites including the UNESCO Brú na Bóinne World Heritage Site.
- **Economy**
  o To improve journey time and efficiency across the wider road network at a cost that offers good value for money.
  o To improve journey times and efficiency on the N2 in the vicinity of Slane.

- **Integration**
  o To support the land use and transportation strategies set out in national, regional, and local land use plans and policies.
  o To enhance the value of the N2 asset through targeted investment to address 'bottleneck along the N2.
  o To improve journey times between the Greater Dublin Area and Northern Ireland.
- **Accessibility and Social Inclusion**
  o To reduce social exclusion by improving pedestrian accessibility and journey quality to the amenities in Slane village for residents and communities, including vulnerable groups.
- **Physical Activity**
  o Facilitate increased walking and cycling in the vicinity of Slane.

Inputs:
- Financial Inputs: The project is funded by grant funding from Transport Infrastructure Ireland (TII).
- Human Inputs: The staff working on the project include consulting engineering staff, and in-house project team of council staff and Westmeath National Roads Office.
- System Inputs: Financial Management system for issuing payments and recoupment of grant monies from TII.

Activities:
The preparation of the Constraint Study and Route Corridor Selection Study. The preparation of the Preliminary Design and Environmental Impact Statement. The application for Planning Approval and Compulsory Purchase Order (CPO) Confirmation.
The process of acquiring land on foot of the CPO. The appointment of Technical Advisors, Employer's Representative and Site Supervisory Staff.
The preparation and updating of Project Appraisal Deliverables at appropriate project milestones. Subject to approval to proceed with the scheme the following activities will be required to progress the scheme to construction and closeout. The preparation of the Specimen Design and Contract Documents, the preparation and assessment of tenders, Contract administration, monitoring and supervision of the delivery of the works, cost management and environmental management and
financial administration by payment of invoices and recoupment of grant funding.

Outputs:

Economy

The proposed road development will improve road safety along the N2 corridor and improve the public realm benefit to the Village of Slane. The improved road network will facilitate business development in the areas as the road will no longer be a barrier to trade. The reduction in traffic volume will provide significant relief to the village of Slane. The road development will serve to reduce journey times thus bringing markets closer together which will in time bring considerable benefits to the local economies, which in turn will translate into benefits to the national economy. The proposed N2 road development will improve public transport journeys.

It is expected that the proposed road development will have a positive long-term effect by efficiently channelling national traffic away from the village of Slane and from the existing bridge and approaches which has a history of serious accidents.

Safety

The existing N2 through Slane descends onto a narrow bridge that turns at a right angle, a series of significant accidents have occurred at the location. Traffic calming and mitigating safety measures have been put in place, but safety and traffic volumes remain. The transfer of a large volume of traffic, especially HGVs, from the existing village centre will reduce congestion and thus lower collision rates and accidents at the Bridge locus.

Environment

The Proposed Scheme objective is to improve the function of Slane village by removing long distance traffic including HGV from the centre of the Village allowing it to harness the opportunities presented by the natural and built heritage in the surrounding landscape including the Boyne River (designated as a European site) and the Brú na Bóinne UNESCO site.

Outcomes:
• Improved Road network
• Reduction of traffic through Slane
• Public Realm benefit for Slane
• Address the traffic safety problems associated with Slane.

Section B - Step 2: Summary Timeline of Project

The following section tracks progress on the N2 Slane By-pass & Public Realm Enhancement Scheme to date in terms of major project milestones.

Dates	Milestones
September 2015:	The Government published its Capital Plan Building on Recovery: Infrastructure and Capital Investment 2016 - 2021 which outlined the Government's €42 billion framework for infrastructure investment in Ireland over the period 2016 to 2021. The delivery of the N2 Slane Bypass is explicitly provided for within the plan which states that "subject to planning permission a number of schemes targeted at removing bottlenecks including the Slane Bypass will commence in the lifetime of the Government plan".
February 2017:	Meath County Council appointed RPS Consulting Engineers to start afresh in the progression of the appraisal of traffic management alternatives and with the development of route options for a bypass of Slane village through Phases 1, 2, 3 and 4 of TII Project Management Guidelines (2010) and TII's Project Appraisal Guidelines (2016).
April 2017:	Phase 1 Concept and Feasibility complete
May 2017:	Commencement of Phase 2 Options Selection

July 2017: First Public Consultation on Constraints Study

November 2017: Second Public Consultation on Scheme Options and Traffic Management.

November 2019: Third Public Consultation on Emerging Preferred Option.

May 2020: Options Selection Report published concluding Phase 2 of TII Project Management Guidelines

May 2020: Commencement of Phase 3 Design and Environmental

April 2021
Q3-Q4 2023: Decision made to include the design of public realm improvements to Slane Village as part of the N2 Slane Bypass Scheme. The proposed scheme is not titled the "N2 Slane Bypass and Public Realm Enhancement Scheme". Proposed Planning Submission Date to ABP.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the N2 Slane By-pass & Public Realm Enhancement Scheme.

Key Project Documents

April 2017	N2 Slane By-pass Feasibility Report
April 2017	N2 Slane Bypass Project Brief (RPS)
July 2017	N2 Slane By-Pass Project Appraisal Plan (RPS)
27/05/2020	N2 Slane Bypass Options Selection Report (RPS)
08/02/2022	Slane Public Realm Enhancement - Preliminary Design Report (RPS)

Key Document 1: N2 Slane By-pass & Public Realm Enhancement Scheme Feasibility Study

In accordance with the TII (Transport Infrastructure Ireland), formerly National Roads Authority
(NRA) Project Management Guidelines, the purpose of the Feasibility Report is to verify the need for
the scheme.

The current project, at Phase 1 Feasibility stage, has reviewed the previous work, and concluded that:
- The need for the scheme is still there
- A bypass of Slane village remains feasible
- Reconsideration of scheme options, alongside appraisal of a full range of traffic management alternatives, is likely to lead to a fully justified and worthwhile scheme, designed in accordance with applicable design standards to achieve appropriate levels of service.

Taking the foregoing into account, the report concluded that the scheme, is a worthwhile and cost-effective project, to progress.
The report recommended that the N2 Slane bypass scheme be progressed to Phase 2 – Route Selection.

Key Document 2: Project Brief N2 Slane By-pass & Public Realm Enhancement Scheme

In accordance with the TII (Transport Infrastructure Ireland), formerly National Roads Authority
(NRA) Project Appraisal Guidelines (PAG Unit 3.0 – Project Brief) and the 'Public Spending Code'
(Department of Public Expenditure and Reform), the purpose of the Project Brief is to establish the
objectives of the proposed project and the intended outcomes in terms of the function and operation of the improved infrastructure.
The Project Brief considers the scheme objectives in the context of national, regional, and local policies and objectives including inter-alia:

- Ireland 2040 Our Plan National Planning Framework.
- National Spatial Strategy 2002 – 2020.
- Our Sustainable Future A Framework for Sustainable Development for Ireland.
- Spatial Planning and National Roads Guidelines for Planning Authorities 2012.
- Smarter Travel - A Sustainable Transport Future.
- Building on Recovery: Infrastructure and Capital Investment.
- Transport Strategy for the Greater Dublin Area 2016 – 2035.
- Regional Planning Guidelines for the Greater Dublin Area 2010 – 2022; and
- Meath County Development Plan 2013 -2019.

Key Document 3: N2 Slane By-Pass Project Appraisal Plan

Unit 2.1 of TII Project Appraisal Guidance (October 2016) recommends preparation of a Project Appraisal Plan in advance of modelling and appraisal work, before any significant data collection or
modelling decisions take place. The Plan functions as a scoping document for the appraisal and
transport modelling process.
The report concluded that appropriate appraisal scenarios would compare:

- A Do-Minimum option which includes the continuation of existing measures to manage the
  operation of Slane Bridge. It may be that during the study there emerge low-cost proposals to manage the projected Do-Nothing traffic levels across the bridge and through the village, and it may be appropriate to include these in the Do-Minimum.
- Various Major Scheme options, possibly with similar forecast traffic levels, but which vary in cost and therefore, have different benefit-cost ratios (as well as different levels of landscape impact)
- One or more Management Alternatives which seek to encourage use of routes that avoid Slane Bridge using control measures and network improvements elsewhere.

Key Document 4: N2 Slane Bypass Options Selection Report

This report is to determine a Preferred Option for the N2 Slane Bypass. Options to
provide a bypass of Slane as well as measures to effectively address the traffic problems in Slane village by traffic management means were fully considered. Options, were appraised in accordance with National Transport Planning Policy using the six Common Appraisal Criteria:

- Economy
- Safety
- Environment
- Accessibility & Social Inclusion
- Integration
- Physical Activity

The report includes a Cost Benefit Analysis of the options considered (See Appendix J of the report)

Key Document 5: Slane Public Realm Enhancement - Preliminary Design Report

Following selection of the preferred option for the N2 Slane Bypass Scheme in May 2020, the project
progressed to the next phase, Design and Environmental Assessment, where the design of the preferred option is developed to a sufficient level of detail to enable the environmental impact of the scheme be assessed and land-take requirements to be determined.
The impact of the N2 Bypass in diverting traffic from the village area presents an opportunity to revitalise and increase the general quality and attractiveness of the village centre for investment and recreational purposes.
While the N2 Bypass will reassign considerable traffic from the village of Slane, a residual volume of traffic will continue to travel through the village, particularly on the N51 along which there will be no significant reduction in traffic volumes. An analysis carried out by RPS in 2020, indicated that providing the bypass in conjunction with public realm improvement in Slane, incorporating appropriate traffic management proposals is considered the most effective solution to provide traffic relief in the village and to manage the residual traffic volumes.

The Public Realm element of the scheme aims to deliver an improved public realm for the village of Slane following opening of the proposed N2 Bypass, as well as providing measures

to best manage the residual traffic travelling through the village. The proposals include the reorganisation of the N2 and the N51passing through the village and the redesign of the N2 / N51 junction (the 'Square'), creating a new village centre. It is also proposed to provide a new off-street carpark, accessed off the N51 with pedestrian / cyclist connectivity to the existing N2, and a new shared pedestrian / cyclist facility extending from the village centre to St. Patrick's National School.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N2 Slane By-pass & Public Realm Enhancement Scheme. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Monthly Progress Reports	Details of progress and programme; Financial Reporting; Claims Register and Risk Register	Available
Project Execution Plan	Document updated at stages during life cycle of project, setting out project information and processes	Available
Business Case	Evaluate the project against scheme objectives	Preliminary Business Case currently in preparation as Part of Phase 3 deliverables
Cost Benefit Analysis for Options Considered included in Appendix J of the Options Selection Report	Report Describes the costs and benefits of options considered for the scheme	Available

Data Availability and Proposed Next Steps

This in-depth review found that all the necessary information and documentation relating to the N2 Slane By-pass & Public Realm Enhancement Scheme were available for inspection.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N2 Slane By-pass & Public Realm Enhancement 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)

This project is due to be submitted to An Bord Pleanála for approval later in the year. Steps undertaken so far are in compliance with the Public Spending Code.

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

All the necessary data to date on the project is available on file for review.

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 several 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.

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

As this project is at Planning 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 and that relevant data is gathered at design and construction stages to help inform the Project Completion Review and Ex Post Evaluation processes.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N2 Slane By-pass & Public Realm Enhancement Scheme.

The proposed N2 bypass route corridor runs to the east of Slane Village and is approximately 3.5 km in length. The proposed route diverts from the existing N2, in a north-

easterly direction, from a location approximately 400 m north of McGruder's crossroads in the townland of Johnstown. It continues in a north-north easterly direction, through Fennor and Crewbane townlands in a deep cutting. The route passes under the existing Rosnaree Road, crossing the River Boyne approximately 630 m east of the existing Slane Bridge.

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At the proposed location of the crossing the river channel is approximately 50 m wide, and the flood channel is approximately 120 m wide. Setback exclusion zones of minimum 10 m width are also required from the top of both the northern and southern banks of the river to avoid hydraulic effects on river flows, as well as any disturbance to the bed of this important fisheries habitat. The minimum 10 m setbacks ensure that construction works for the piers and foundations will have no adverse impact on the river, including the risk of pollution from construction materials.

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Figure .The span arrangements are approximately 53 m, 75 m, 77 m and 53 m and give a total bridge length of approximately 258 m. The depth of the steel plate girders varies from 4 m at the intermediate supports to 2.15 m at mid span and the abutments. The substructure consists of cast in-situ reinforced concrete bearing shelves and columns supported by bored pile capped foundations at the piers. The abutments consist of cast in-situ reinforced concrete walls supported by bored pile foundations.

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

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

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. It is considered that decisions to progress the project to this stage were soundly based and that

the project has been well managed to date. The review provides Satisfactory Assurance (see Appendix 4) that this project is in compliance with the Public Spending Code.

Internal Audit

Public Spending Code for 2021

In-Depth Checks

Meath County Council

Operation of Fire Service

Quality Assurance – In Depth Check

Section A: Introduction

| Programme or Project Information	
Name	Meath County Council Operation of Fire Service Revenue Expenditure Code E11
Detail	Operation of Fire Service
Responsible Body	Meath Fire Service Corporate Affairs & Governance, Climate Action & Emergency Services, Meath County Council
Current Status	Revenue Expenditure being Incurred
Start Date	Fire Services Annual Revenue Programme
End Date	Ongoing Revenue Programme
Overall Cost	€4,711,507

Project Description

The Fire Services in Ireland are managed at local authority level, with the Department of Housing, Planning and Local Government (DHPLG) playing an advisory, legislative and policy-making role. The fire services are operated by fire authorities, which are managed by local authorities. The Fire Service plays an important role in fire prevention, building inspection and providing emergency services.

Meath County Council is the Fire Authority for the administrative area of the County of Meath as established under Section 9 of the Fire Services Act 1981 and 2003. Meath County Council Fire and Rescue Service performs the functions for Meath Fire Authority.

Profile of Meath County Fire and Rescue Service

Meath County Council is the Fire Authority for the county of Meath including the municipal districts of Ashbourne, Kells, Laytown- Bettystown, Navan, Ratoath, and Trim operating under the Fire Services Acts 1981 and 2003. Meath County Council provides a retained fire service; Meath County Fire & Rescue Service (MCF&RS) and is responsible for the delivery of fire services to the entire county. In addition to the response and extinguishment of fires, it also responds to many other types of emergency situations such as road traffic collisions, hazard material incidents and special services.

There are seven fire brigades strategically positioned in County Meath located in Navan, Trim, Kells, Dunshaughlin, Oldcastle, Nobber and Ashbourne. Figure 1 shows their locations and areas in Meath where fire cover is provided by neighbouring fire authorities.

FIRE STATION CATCHMENT AREAS
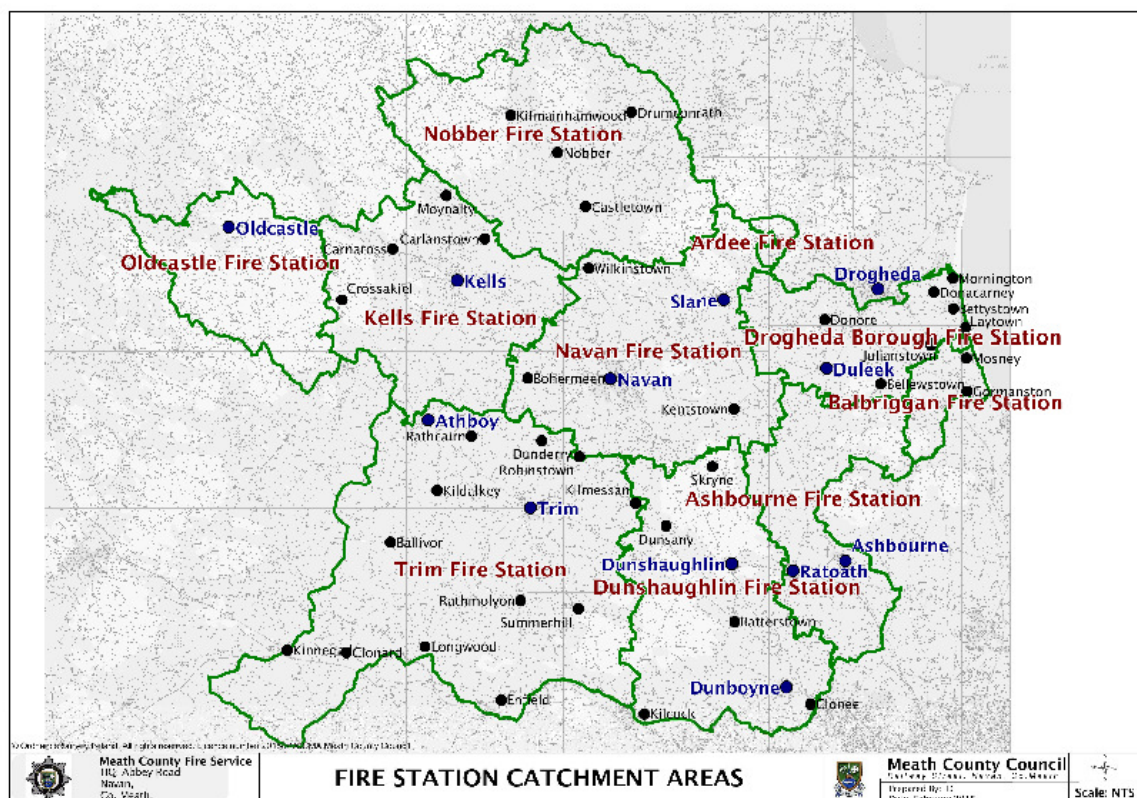
Legislation

In 1981, following a tragic fire in the Stardust Nightclub in Dublin, an extensive Fire Services Act was created which laid out an effective level of fire cover, training, fire planning and fire prevention measures. It also details powers available to fire service personnel during the course of an incident. The operation of the fire services is governed by this and a number of other Acts covering a range of work areas as detailed below.

- Fire Service Act 1981 and 2003
- Licencing of Indoor Events Act 2003
- Fire Authorities (Emergency Operations) Regulations 1987
- Dangerous Substances Acts 1972 and 1979
- Building Control Acts 1990 to 2014
- Planning and Development Acts 2000 to 2022
- Air Pollution Acts 1987 and 2011
- Explosives Acts 1875 and 2006 & Stores for Explosives Order 2007
- Intoxicating Liquor Acts 2000, 2003 and 2008
- European Communities (Construction Products) Regulations 1992
- Construction Products Regulation (EU) No 305/2011
- European Union (Construction Products) Regulations 2013
  Safety, Health and Welfare at Work Act 2005

Policy

National policy for the provision of Fire Services in Ireland is driven and supported by the National Directorate for Fire and Emergency Management/NDFEM, which also oversees and develops standards and the delivery of quality services by the Fire Authorities. The NDFEM was established in 2009 under the aegis of the DHPLG and they incorporate the work done previously by The Fire Services Council. In 2013 the NDFEM published Keeping Communities Safe– A Framework for Fire Safety in Ireland/KCS, a policy document which is the blueprint for the future direction of the fire service, aimed at delivering consistent, effective and value for money fire services in Ireland while continuing to reduce the risk from fires in our communities and prioritising the safety of fire personnel in their work. Subsequently Fire Safety in Ireland- Report of the Fire Safety Task Force was published in July 2018. This is the report of the Fire Safety Task Force which was established on 27 June 2017 in the aftermath of the Grenfell Tower fire tragedy in London. Both KCS and the Task Force report are the current policy basis for enhancing fire service delivery nationally. NDFEM also carried out both a Capacity Review and External Validation Group II process with Meath Fire Service and national reports have been published to include targets and best practices for all services.

Meath County Council adopted a Fire and Emergency Operations Plan 2015-2019 in October 2015 with the purpose of fulfilling the Council's statutory obligations as a Fire Authority as outlined in Section 26 of the Fire Services Acts 1981 and 2003. While the legislation

specifically requires this plan deal with arrangements, made with regard to fire and emergency operations, the plan also takes into consideration the substantial range of Fire Safety and Fire Prevention activities carried out by the Fire Services, along with the contribution the Fire Authority makes to Major Emergency Management in line with the recommended approach by the DHPLG and the NDFEM.

The Fire and Emergency Operations Plan sets out current arrangements within the Fire Authority and is due for renewal. The Annual Service Delivery Plan for Meath County Council Fire and Rescue Service sets out the primary objectives for the service on a yearly basis.

East Region Communications Centre (ERCC)

The Eastern Region Communications Centre is a regional control centre based in Dublin Fire Brigade's headquarters in Townsend Street, Dublin 2. They receive emergency calls and mobilise resources for the Fire Service in Meath and all the counties in the eastern region. Under Section 10(2)(c) of the Fire Services Act, 1981, Fire Authorities are required to make adequate provision for the reception of and response to calls for assistance of the Fire Brigade. The Fire Authorities in the eastern region entered into a Section 85 agreement under the Local Government Act with the ERCC for the provision of these functions. All services are also key stakeholders and funding providers of the national CTriProject, which was established by the Management Board of the NDFEM to deliver the next generation of fire service communications and mobilisation system.

Retained Review

The Minister for Housing, Local Government and Heritage in 2021 directed the Management Board of the National Directorate for Fire and Emergency Management (NDFEM) to review the delivery and sustainability of the local authority 'Retained' Fire Services, with particular emphasis on the recruitment and retention of staff. Following substantial engagement with retained firefighters, staff representatives, fire service senior management and local authority employers, together with in depth research and analysis of the current model, the project team completed a review titled "Retained Fire Services in Ireland - A Review of Recruitment and Retention and the Future Sustainability of Service Delivery." This review has formed the basis of entering into national negotiation for changes to make the service more sustainable into the future and delivering on the outcomes of the review will be a key deliverable for all local services over the coming years. The resourcing of the required changes will be a challenge for every local authority.

Brigade and staffing structure

MCF&RS is managed by the Chief Fire Officer (CFO) who is a professional technically qualified officer. The CFO has primary responsibility for the delivery of Fire Services and is assisted by a cohort of Senior Fire Officers under the business units of Operations, Fire Safety, Major Emergency Management and Special Projects. In addition, each brigade is under the command of a retained Station Officer, who in turn is supported by a Sub Station Officer. The CFO in Meath is assisted by the following personnel:

2 No. Senior Assistant Chief Fire Officers (SACFO)
3 No. Assistant Chief Fire Officers (ACFO)
1 No. Whole-time Station Officer
6 No. Retained Station Officers
7 No. Retained Station Sub-Officers
8 No. Driver Mechanics
0.8 No. Staff Officer
2 No. Clerical Officers
50 No. Retained Fire-fighters

Fire crews are provided by retained Fire-fighters who report to a retained Station Officer in each Station, (except for Navan where a whole-time Station Officer is employed). Fire-fighters are alerted via a paging system when required and respond to their respective stations for duty.

In addition, a Senior Fire Officer is rostered on call each week to assist in the management of serious incidents, large scale incidents, severe weather alerts and protracted incidents.

The organisation of Meath County Fire and Rescue Service is shown in the chart below.
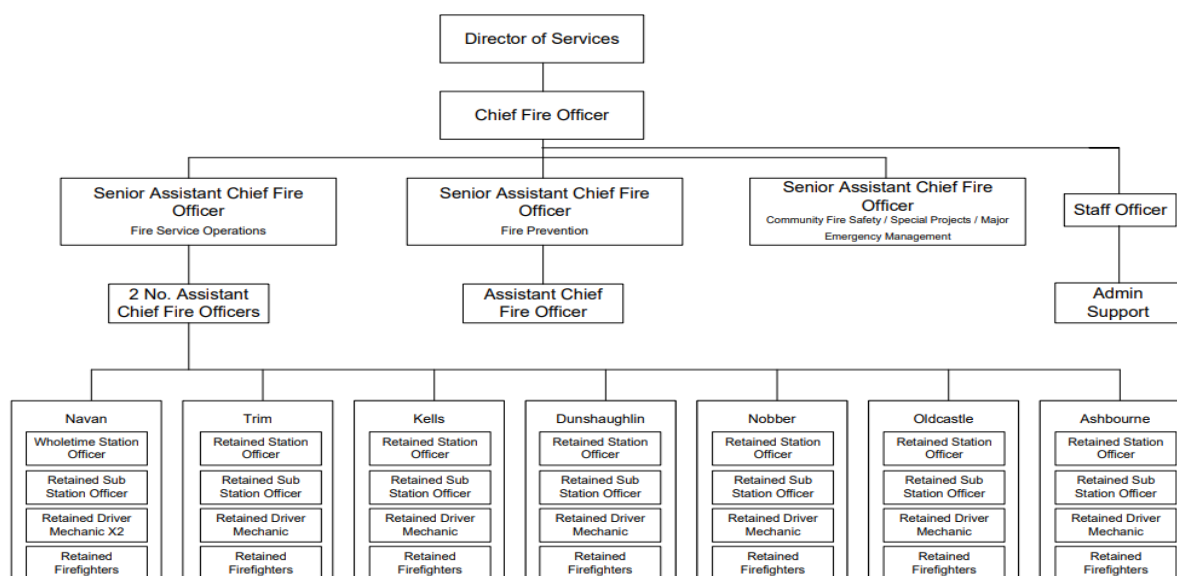
Fire Service Statistics – Operations Call Outs

Annual returns of fire service activities are reported on Form FS A1 to the Fire Services Section of the Department of the Environment.

Call Out Type	2022	2021
Domestic Chimney Fires	54	73
Other Domestic Fires	78	65
Motor Vehicles Fires	51	49
Other Building Fires	27	22
Outdoor Rubbish	95	82
Forest/Bog/Grass Fires	76	70
Total Fires	**381**	**361**
Road Traffic Accidents	262	200
Flooding	15	13
Other Special Services	209	160
Total Special Services	**486**	**373**
False Alarms (Malicious)	5	6
False Alarms (Good Intent)	218	213
Total False Alarms	**223**	**219**
Total Call Outs	**1090**	**953**

Performance Indicators

Meath County Council's Performance Indicators are compiled in line with the national guidelines provided. The service mobilisation and percentage attendance time at scenes statistics are provided to the Fire Service in Meath by ERCC as they mobilise the brigades and monitor the attendance times. There are a number of factors that may influence the attendance times recorded but the average time in minutes to mobilise fire brigades in the county of 5.22 minutes is in line with the national average.

Meath Fire Services Performance Indicators 2022

F.2		**Service Mobilisation**	Column to be Completed
	B.	Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of fire	5.22 min
	D.	Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of all other (non-fire) emergency incidents	5.56 min
F.3		**Percentage Attendance Times At Scenes**	
	A.	% of cases in respect of fire in which first attendance at scene is within 10 minutes	31.13%
	B.	% of cases in respect of fire in which first attendance at the scene is after 10 minutes but within 20 minutes	55.06%
	C.	% of cases in respect of fire in which first attendance at the scene is after 20 minutes	13.8%
	D.	% of cases in respect of all other emergency incidents in which first attendance at the scene is within 10 minutes	22.39%
	E.	% of cases in respect of all other emergency incidents in which first attendance at the scene is after 10 minutes but within 20 minutes	64.57%
	F.	% of cases in respect of all other emergency incidents in which first attendance at the scene is after 20 minutes	13.04%
		Applications for Fire Safety Certificates	
P.5	A.	The percentage of applications for fire safety certificates received in 2022 that were decided (41granted or refused) within two months of their receipt	16.4%
	B.	The percentage of applications for fire safety certificates received in 2022 that were decided (granted or refused) within an extended period agreed with the applicant	58.2%
		The total number of applications for fire safety certificates received in 2022 that were not withdrawn by the applicant	189
		The number of applications for fire safety certificates received in 2022 that were decided (granted or refused) within two months of the date of receipt of the application	31
		The number of applications for fire safety certificates received in 2022 that were decided (granted or refused) within an agreed extended time period	110

Capital Programme

The DHPLG provides 100% grant aid for Capital works.

- The new Refurbished Nobber Fire Station which was to be completed in 2022 was completed in Q2 2023 at a cost of €1.2M.
- Two second hand Class B Fire Engines were delivered in Q1 2022 at a cost of €106,343.
- Purchase and upgrade of vehicle for use as Incident Command Vehicle to value of €94,151.87.
- Battery operated rescue tools for use at road traffic incidents were delivered to the value of €139,612.

Revenue Expenditure Programme

The 2022 E11 Annual Financial Statement operation expenditure of County Meath Fire Services was €4,711,507. In addition, the Fire Services also incurred E12 Fire Prevention Expenditure of €412,195.

Job Code	Job Description	€
05414001	FIRE SERVICES - LOUTH COUNTY COUNCIL	95,000
05417001	FIRE PROTECTION SALARIES	369,434
05417002	FIRE PROTECTION TRAVELLING & SUBSISTANCE	38,944
05417003	FIRE PROTECTION WAGES	60,988
05417004	FIRE SERVICE RETAINING FEES	997,211
05417005	FIRE SERVICES CLOTHING ALLOWANCES	18,609
05417006	FIRE PRACTICES	217,831
05417007	ATTENDANCES AT FIRES	1,293,103
05417008	FIRE SERVICES BREATHING APPARATUS	77,328
05417009	FIRE STATIONS ENERGY USAGE	93,060
05417010	FIRE SERVICES COMMUNICATIONS	79,810
05417011	MAINTENANCE OF FIRE STATIONS	109,047
05417012	MAINTENANCE OF FIRE EQUIPMENT	155,283
05417013	FIRE SERVICES - RENTS AND RATES	14,471
05417015	FIRE SERVICE TELEPHONE COSTS	17,509
05417017	FIRE SERVICES FUEL INC FUEL CARDS	76,778
05417018	FIRE SERVICES SUBSISTENCE AND CATERING	14,903
05417019	FIRE SERVICE INSURANCES	85,228
05417020	FIRE SERVICES - ERCC COSTS	153,696
05417024	FIRE SERVICE RECOUP OTHE LA'S	19,194
05417029	RENEWAL OF DANCE LICENCE	0
05417030	FIRE SERVICE TRAINING	270,476
05417032	FIRE SERVICES - MEDICAL EXAMINATIONS	8,089
05417045	FIRE INVOICES (FSI)	0
05417046	COVID19 EXPENDITURE - FIRE SERVICE	10,055
05437001	FIRE SERVICES PROTECTIVE CLOTHING & EQUIPMENT	236,522

05487001	FIRE SERVICES - EMERGENCY PREPAREDNESS/MEM	0
05487005	FIRE WRITE-OFFS	106,516
05487007	FIRE SERVICE FLEET MAINTENANCE	84,675
	Total Expenditure	4,711,507
	Adopted Budget 2022	4,323,048

Meath County Council fund the cost of running the Fire Service with income from Fire Charges offset against this expenditure.

Job	Job Description	€
05417029	RENEWAL OF DANCE LICENCE	5,750
05417030	FIRE SERVICE TRAINING	36,477
05417045	FIRE INVOICES (FSI)	451,503
05437001	FIRE SERVICES PROTECTIVE CLOTHING & EQUIPMENT	139,612
	Total Income	**633,343**
	Adopted Revenue Budget 2022	**346,000**

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Meath County Council have completed a Programme Logic Model (PLM) for Revenue Expenditure E11 Operation of Fire Services 2022. 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
• To protect lives and property from fire. • To make provision for prompt and efficient extinguishment of fires and for the protection and rescue of persons and property from fire. • Through our Fire Service we will protect our communities by responding appropriately to emergencies and by promoting fire safety and by providing	• Revenue funding of €4,711,507. • 7 Fulltime Senior Officers. • 70 trained personnel. • 3 Admin. Personnel. • 7 no. Fire stations. • 33 appliances. • Five-year Fire and Emergency Operations Plan. • Annual Service Delivery Plan 2022. • Legislation and Guiding documents for Fire Services and Emergencies. • Fire Service Information System (FSI) for recording attendance at duties for	• Responding to Fire callouts and other emergencies. • Fire Prevention – provide advice on fire safety and carry out inspections. • Provide advice to the Council's planning authority. • Assess applications for Petroleum Licences. • Assess Fire Safety Certificates. • Inspect licensed premises. • Advise on emergency planning for festivals and events. • Continue the Schools Programme and Home Fire Safety Checks under Community Fire Safety. • Co-ordinate Major Emergency Management (MEM)for the Council and review the MEM Plan. • Liaise with the MEM Regional Working Group organising training and exercises.	• Attended a total of 381 callouts in respect of fires in 2022. • Attended 709 callouts in respect of all other emergencies in 2022. • Average time in minutes to mobilise fire brigade in part time station in respect of fire and all other emergency incidents – Fire: 5.22 min Other: 5.56 min • Fire Prevention, no. of Fire Safety Cert. applications –	• Lives saved attending Fire and other Emergency call-outs. • Protected properties from major fire damage. • Created a greater awareness of fire safety in the community. • 31.13 % of fires call-outs where first attendance was within 10 mins. • 55.06 % of fire call-outs where first attendance is after 10 mins but within 20 mins.

effective fire safety certified services. • Maintain suitably equipped and trained fire personnel. • To ensure that a Community Fire Safety Programme is in operation.	Fire Fighters and invoicing Fire Charges. • My Pay Payroll system for Fire Fighters quarterly remuneration. • ERCC to mobilise resources. • Education and Training courses.	• Representation at Northeast Region Working Group MEM meetings. • Representation at Northeast Region Steering Group MEM meetings. • Controlling the Revenue budget. • Adherence with Health & Safety legislation and related regulations and guidance. • Maintaining Risk Management procedures. • Prepared Annual Service Delivery Plan. • Administration of Fire Charges.	Received 189 Processed 141 • 77 fire personnel received refresher training and upskilling. • Compliance with Performance Indicators. • Maintained ISO 45001:2018 accreditation for Fire Services Health and Safety Management	• 16.40 % of Fire Safety Certs. Received in 2022 were decided (granted or refused) within two months of their receipt. Achieved objectives in the Corporate Plan 2019 - 2024.

Description of Programme Logic Model

Objectives: The main objective of the Fire Authority is to protect lives and property from fire and to make provision for prompt and efficient extinguishment of fires and for the protection and rescue of persons and property from fire. In order to this they must maintain suitably equipped and trained fire personnel.

Inputs:

1. The primary input to the programme is Meath County Council's Revenue Funding of €4,711,507.
2. 7 no. Fire Stations.
3. 7 Fulltime Senior Officers, 70 trained personnel, 3 Administrative personnel.
4. 33 appliances.
5. Annual Service Delivery Plan 2022.

6. Legislation and guiding documents for Fire Services and Emergencies.
7. Fire Service Information System (FSI) for recording attendance at duties for Fire Fighters and invoicing Fire Charges.
8. My Pay Payroll system for Fire Fighters remuneration.
9. ERCC to mobilise resources.
10. Education and training courses.

Activities: Key activities include:

1. Responding to Fire call-outs and other Emergencies.
2. Fire Prevention – provide advice on fire safety and carry out inspections under Section 18 of the Fire Service Act, 1981 & 2003.
3. Provide advice to the Council's planning authority under Section 13 of the Fire Service Act, 1981 & 2003.
4. Assess applications for Petroleum Licences under the Dangerous Substances Act, 1979.
5. Assess Fire Safety Certificates under the Building Control Act, 1990 - 2014.
6. Inspect licensed premises under Section 24 of the Fire Services Act,1981 & 2003.
7. Continue the Schools Programme under Community Fire Safety and deliver Home Fire Safety Checks and other Community Fire Safety Initiatives.
8. Co-ordinate Major Emergency Management (MEM) for the Council and review the MEM Plan.

Activities: contd.

1. Liaise with the MEM Regional Working Group organising training and exercises.
2. Representation at MEM Regional Working Group meetings.
3. Representation at MEM steering group meetings.
4. Controlling the Revenue budget.
5. Adherence to Health & Safety legislation and related regulations and guidance.
6. Effective Management of Health and Safety Management System.
7. Work streams related to Annual Service Delivery Plan and Risk Register.

Outputs:

1. Attended a total of 381 call-outs in respect of fires in 2022 and attended 709 call-outs in respect of all other emergencies in 2022.
2. Average time in minutes to mobilise fire brigade in part time station in respect of fire and all other emergency incidents –
3. Fire: 5.22 mins – Other: 5.56 mins.
4. Fire Prevention, no. of Fire Safety Cert. applications – Received 189 Processed 141.
5. 77 fire personnel received refresher training and upskilling.
6. Revenue expenditure kept within budget.
7. Compliance with Performance Indicators.

Outcomes:

The Fire Services in County Meath has ensured the protection of life and property in attending incidents ranging from fires to road traffic collisions. There is a greater awareness of fire hazards and fire safety within the community. The service has assisted other principal response agencies including dealing with casualties in Ambulance Assist and Special Service calls. The potential risks to the community were significantly reduced.

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

The following section tracks Revenue Expenditure E11 Operation of Fire Services 2022 from inception to conclusion in terms of major project/programme milestones.

January - March 2022   Prepare Annual Service Delivery Plan

Review Fire Services Risk Register

Achieve Reaccreditation of Health and Safety Management System   to ISO45001:2018

April - June 2022   Review of Context Document and other key Fire Service Health and Safety documentation and carry out auditing for Health and Safety Management System

Deliver Primary Schools Fire Safety Programme across County schools.

July - September 2022   Recruitment campaign run County wide to provide panels for filling of firefighter vacancies.

October – December 2022   Prepare Training Programme for next year to include key elements such as Breathing Apparatus Refresher Training for all firefighters.

Provide appropriate training and familiarisation to those with Major Emergency Plan roles within Meath County Council

Interview for Assistant Chief Fire Officer vacancy to form panel for technical staffing.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Revenue Expenditure E11 Operation of Fire Services 2022.

Project/Programme Key Documents

Title	Details
Annual Service Operational Plan for Meath County Council Fire and Rescue Service 2022	The Annual Service Operational Plan 2022 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, training programme for the year and five-year specialist training plan, health and safety statistics and changes in operational standards.
Section 26 Fire and Emergency Operations Plan 2015 - 2019	The recently adopted Fire and Emergency Operations Plan 2022-2023 fulfils Meath County Council's statutory obligation as a Fire Authority with Section 26 of the Fire Services Acts, 1981 & 2003. The Plan sets out the strategic objectives for the Fire Service that Meath County Council wishes to achieve during the life of the Plan that will be included in the Annual Service Operational Plans going forward.
Adopted Budget of Meath County Council	The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Services for the coming year – 2022. The approval of the Fire Service budget along with all other budgets is a reserved function and is approved by the Council.
Annual Financial Statement of Meath County Council	The Annual Financial sets out the Council's financial position for 2022. It gives a true and fair view of their financial affairs based on

	the actual income and revenue expenditure transactions of the various programmes, divisions and services including the Fire Services.
Annual Performance Indicators for Fire Services.	Fire Service personnel respond to fire and other emergency call-outs and attendance at the scene is a key performance target as is attendance response times. The Performance Indicators measure performance against a set of targets and of other local authorities
Fire Services Safety Statement Meath County Council Corporate Safety Statement and supporting policies.	Meath Fire Services Safety Statement has been written to address the requirements of the Safety, Health and Welfare at Work Act, 2005 and subsequent regulations made under the 2005 Act. The management of Health safety and Welfare is on the basis on continuous improvement. Meath County Council Fire & Rescue has full accreditation to ISO45001:2018 and is externally assessed by Certification Europe.
Operational Risk Register	A number of operational risks have been identified Following a series of Risk Management Workshops in Meath County Council.
Meath County Council Procurement Policy	Meath County Council Procurement Policy is based on the Office of Government Procurement's (OGP) "Public Procurement Guidelines for Goods and Services (DPER 2017) and outlines best practice for the procurement of goods and services. The objective of the policy is to ensure that value for money is achieved by all departments in the Council including the Fire Service.

Key Document 1: Annual Service Operational Plan for Meath County Council Fire and Rescue Service

The Annual Service Operational Plan 2022 clearly outlines the strategic objectives, key targets, performance goals, the organisational structure, training programme for the year and five-year specialist training plan, health and safety statistics and changes in operational standards. It is prepared in the same format as the Section 26 Plan with the same section headings etc.

Key Document 2: Fire and Emergency Operations Plan 2015-2019

The recently adopted Fire and Emergency Operations Plan 2022-2023 fulfils Meath County Council's statutory obligation as a Fire Authority with Section 26 of the Fire Services Acts, 1981 & 2003. The Plan sets out the strategic objectives for the Fire Service that Meath County Council wishes to achieve during the life of the Plan that will be included in the Annual Service Operational Plans going forward.

Key Document 3: Adopted Budget of Meath County Council

The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Services for the coming year – 2022. The approval of the Fire Service budget along with all other budgets is a reserved function and is approved by the Council.

Key Document 4: Annual Financial Statement of Meath County Council

The Annual Financial sets out the Council's financial position for 2022. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various programmes, divisions and services including the Fire Services. The Fire Services kept within budget expenditure – Budget Expenditure - €4,323,048– Actual Expenditure - €4,711,507. Remuneration of the Fire fighters represents approx. 45 percent of the expenditure.

Key Document 5: Annual Performance Indicators for Fire Services.

Meath County Council's Performance Indicators are compiled in line with the national guidelines provided. The service mobilisation and percentage attendance time at scenes statistics are provided to the Fire Service in Meath by ERCC as they mobilise the brigades and monitor the attendance times. There are a number of factors that may influence the attendance times recorded but the average time in minutes to mobilise fire brigades in the county of 5.22 minutes appears to be in line with the national average.

Key Document 6: Fire Services Ancillary Safety Statement, Meath County Council Corporate Safety Statement and supporting policies.

Meath Fire Services Safety Statement has been written to address the requirements of the Safety, Health and Welfare at Work Act, 2005 and subsequent regulations made under the 2005 Act. The statement continues to be reviewed and evolve. Meath County Council Fire & Rescue Service maintains OHSAS 45001:2001 accreditation to ensure excellence and continuous improvement in protecting its employees. This is an internationally recognised professionally accredited safety management system and investment in Health and Safety is a cornerstone for fire service delivery.

Key Document 7: Operational Fire Services Risk Register

Following a series of Risk Management Workshops to develop the Risk Register in Meath County Council, there are currently 17 operational risks identified on the risk register for the Fire Services and work is ongoing to mitigate against these.

Key Document 8: County Meath Major Emergency Plan

The purpose of this plan is to ensure that Meath County Council responds in an efficient and effective manner to any major emergency that may occur within its operational area. The Council recognises the responsibilities of all of its departments in delivering a structured and consistent approach to emergency management. The MEM Plan is periodically reviewed and enhanced as required with learnings from testing the plan in both exercises and severe weather events etc.

Key Document 9: Meath County Council Procurement Policy

Meath County Council Procurement Policy is based on the Office of Government Procurement's (OGP) "Public Procurement Guidelines for Goods and Services (DPER 2017) and outlines best practice for the procurement of goods and services. The objective of the policy is to ensure that value for money is achieved by all departments in the Council including the Fire Service. The fire service has trained and advised all staff involved in purchasing on procurements requirements and continues to monitor appropriate.

The following section details the data audit that was carried out for Revenue Expenditure E11 Operation of Fire Services 2022. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual Service Operational Plan for Meath County Council Fire and Rescue Service 2022	To determine the key objectives, inputs, activities, outputs/targets and the ultimate outcomes.	On file
Adopted Budget of Meath County Council and Annual Financial Statement of Meath County Council.	To determine if the annual budgets are efficiently and effectively managed.	On file
Annual Performance Indicators.	Assess the level of performance achieved in line with objectives set.	On file
Fire Charges data.	To review the implementation of the recently adopted Fire Services billing policy.	On file/Agresso
Sample of expenditure documentation charged to the Operation of Fire Services Revenue Expenditure 2022.	To determine if best practice and value for money were achieved in the procurement of goods and services.	On file/Agresso

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Fire Services Department and the Income Generation Unit (IGU) of Meath County Council. Assurance is provided that the Operation of Fire Services Revenue Expenditure 2022 was undertaken in line with the Public Spending Code guidelines. The necessary supporting documentation will be retained on file for future

audit trail purposes. Spot checks will be carried out in Agresso by Internal Audit to ensure that sales orders are regularly raised for Fire Charges pending the recruitment of the additional staffing resource.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Revenue Expenditure E11 Operation of Fire Services 2022 based on the findings from the previous sections of this report.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)
Delivery of the Operations of Fire Services does comply with the standards set out in the Public Spending Code. Senior Fire Officers prepare an Annual Operational Plan with set objectives. This plan is implemented over the course of the year and is appraised at the end of the year to measure outcomes.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?
There is sufficient data and information available to ensure that the project can be subject to a full evaluation at a later date.

What improvements are recommended such that future processes and management are enhanced?
The Fire and Emergency Operations Plan 2015 – 2019 should be reviewed and updated plan adopted.

The following section presents a summary of the findings of this In-Depth Check on Revenue Expenditure E11 Operation of Fire Services 2022.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Operation of Fire Services 2022.
Delivery of the Operations of Fire Services does comply with the standards set out in the Public Spending Code.

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

It is recommended that the Fire and Emergency Operations Plan 2015 – 2019 should be reviewed and updated plan adopted.

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 Fire department and by discussions held with staff managing this project. The review provides **Satisfactory Assurance** (see Appendix 4) that this project is in compliance with the Public Spending Code.

Summary of In-Depth Check

It is the opinion of Internal Audit that there is satisfactory compliance with the Public Spending Code in respect of Operation of Fire Services Revenue Expenditure 2022.
Overall Assurance Level

The review provides **Satisfactory Assurance** that this project is in 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
SUBSTANTIAL	**Evaluation Opinion:** There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved. **Testing Opinion:** The controls are being consistently applied
SATISFACTORY	**Evaluation Opinion:** There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance. **Testing Opinion:** There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	**Evaluation Opinion:** There is considerable risk that the system will fail to meet 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.
UNACCEPTABLE	**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.