



comhairle chontae na mí
meath county council

Public Spending Code

Quality Assurance Report for 2024

Meath County Council

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

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.

Certification

Signature of Chief Executive Officer- Kieran Kehoe

20th May 2024

Contents

1	Introduction	4
2	Expenditure Analysis	6
2.1	Inventory of Projects/Programmes.....	6
2.2	Published Summary of Procurements	7
3	Assessment of Compliance	8
3.1	Checklist Completion: Approach Taken and Results.....	8
3.2	Main Issues arising from Checklist Assessment.....	9
3.3	In-Depth Checks	10
3.3.1	Carrick Street Regeneration, Kells, €18,412,808	11
3.3.2	Provision and Maintenance of Public Lighting 2024.....	12
4	Next Steps: Addressing Quality Assurance Issues	14
5	Conclusion	14

Appendix 1: Inventory of Projects and Programmes above €0.5m

Appendix 2: Self-Assessment Checklists

Appendix 3: In Depth Checks

Appendix 4: Audit Assurance Categories and Criteria

1 Introduction

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

The Quality Assurance Process contains five steps:

1. **Compiling inventories of all projects/programmes at different stages of the Project Life Cycle** (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 ninth requirement of the QA process for Meath County Council. 2024 is the eleventh year in which the QA process has been applied to local authorities. Projects and programmes which predate Circular 13/13² were subject to prevailing guidance covering public expenditure, namely the *Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector 2005*.

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

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

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory compiled by Meath County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all 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 2024 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 2024 and budget 2025. The value of the increase appears against "expanded" service categories **A01, A05, A06, A07, A09, B04, B05, D06, D09, E07, F04**. The total increase amounts to **€19,799,653**.

For expenditure being incurred, revenue services have been included where expenditure at the service division level in 2024 was greater than €0.5 million. Revenue expenditure being incurred amounting to **€208,932,147** and is included in the inventory for 2024.

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 the Departmental level and are accounted for in the capital programme column of the QA inventory. There were no Council funded capital grant schemes in 2024.

In respect of capital projects, there are seventy-seven (77) under consideration, one hundred (100) incurring expenditure and forty-five (45) which have recently ended. The value of all capital projects at all stages of the project life cycle in **2024 is €1,299,564,266**. The total revenue of programmes included in the 2024 inventory is **€228,731,800**. The total value of the 2024 inventory, both capital and revenue funded, for Meath County Council is **€1,528,296,066**.

2.2 Published Summary of Procurements

As part of the QA process, the Council is obliged to publish summary information on our website for all procurements in excess of €10m. There were no procurements in 2024 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. In implementing the Public Spending Code and producing this report, the Council 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 expenditures 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 2024. 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. **Forty-Five (45)** capital projects were completed in 2024 with an outturn cost of **€113,624,260**. There have been **two post-project reviews** undertaken in 2024

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 2024.

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

3.3 In-Depth Checks

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

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

The minimum sample requirements can be achieved over a three-year period. The following table summarises the capital and revenue sample averages achieved over the period 2022 – 2024:

	Capital	Revenue
Inventory 2022	852,095,735	172,737,561
Inventory 2023	1,051,628,882	191,779,222
Inventory 2024	1,299,564,266	228,731,800
Total value of Inventory 2022 - 2024	3,203,288,883	593,248,583
Value of projects audited 2022 - 2024	183,465,980	13,051,788
% achieved over period 2022 - 2024	5.73%	2.20%

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:

- **Carrick Street Regeneration, Kells - €18,412,808**
- **Provision and Maintenance of Public Lighting 2024 - €3,253,882**

The in-depth checks were carried out by the Internal Audit Section of the Council in April and May 2025. Full copies of these in-depth checks can be found in Appendix 3, summaries of each are below.

3.3.1 Carrick Street Regeneration, Kells, €18,412,808

Summary of In-Depth Check

The construction of social units and the Regeneration of Carrick Street, Kells, are shown on the 2024 inventory as capital projects that are being considered and have Stage 2 approval from the DHLGH.

As part of the Housing for All Action Plan for Housing, Meath County Council, in conjunction with Approved Housing Bodies, has been asked to provide 1,525 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2022 - 2026. In an effort to meet this target, Meath County Council has engaged in several construction projects, one of which is the provision of 36 new residential units and the refurbishment of 9 existing derelict units to provide 11 new units, providing a total of 47 residential units.

Permission was granted by the Department of Housing, Local Government & Heritage to proceed with the Planning process & approval by An Bord Pleanála for this Project was obtained in February 2024.

A capital appraisal document was prepared for this project. The appraisal considered the housing needs in the Kells MD, including the required number and types of accommodation. The appraisal also highlighted the ongoing difficulties in identifying alternative means to meet the housing need. The provision of sustainable communities is reviewed, including the site's proximity to local services and amenities and the tenure mix within the locality. The document sets out the timeframe for delivery of the project. It is noted that there has been some slippage in the timeframe, which was outside the local authority's control. It is recommended that a revised project schedule be prepared for this project.

The Planning process is complete, and the Project has received revised stage 2 approval from DHLGH.

Judicial Review Proceedings were taken in May 2024. The Council now awaits the outcome of these proceedings.

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

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Section and by discussions held with staff who managed this project. It is considered that the decision to proceed with the project was soundly based. The project provides Satisfactory Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

3.3.2 Provision and Maintenance of Public Lighting 2024

Summary of In-Depth Check

Meath County Council is responsible for the provision and maintenance of public lighting throughout the rural and urban areas of County Meath. There are approximately 21,000 public lights throughout the county. Revenue expenditure in 2024 amounted to €3,253,882.

The main components in the provision of this service are energy supply and the installation and maintenance of lamp poles and light fittings. Both of these areas have been properly procured either through a national framework agreement established by the Office of Government Procurement or through a nationally advertised tendering process. The current

energy supply and maintenance contracts reflect the best value available when awarding contracts.

The data required to evaluate the Public Lighting Programme is readily available. This information can be used to monitor ongoing expenditures and budget for future costs arising from proposals to increase the number of public lights each year. It can also help evaluate the performance of the maintenance contractor and the cost of energy supply, which will, in turn, inform the procurement process going forward.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the requirements of the Public Spending Code.

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)

Meath County Council have the statutory requirement under the Roads Act 1993 to maintain public lighting on public roads within its charge. As such, carrying out an appraisal on the provision and maintenance of public lighting would not be applicable. Similarly, the provision of electricity is inherently the only option as an energy source, and the provision and procurement of the same is provided by centralised OGP procurement. The planning/design assessment of the PSC would be completed vis-à-vis the scoping of the work requirements and the services necessary from the public lighting maintenance contractor to maintain the network. The evaluation of the implementation phase is reasonably self-determining in maintaining public lighting. The inventory system, Deadsure, provides metrics on the performance of the maintenance contract.

4 Next Steps: Addressing Quality Assurance Issues

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

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

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

5 Conclusion

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

Public Spending Code

Quality Assurance Report for 2024

Appendix 1

Inventory of Projects and Programmes above

€0.5m

See separate Excel file.

Public Spending Code Quality Assurance Report for 2024

Appendix 2

Self-Assessment Checklists

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

QA Checklists – Step 3

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

- ❖ The scoring mechanism for the checklists is as follows:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports¹ and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

¹ Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
 - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
 - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.
-
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

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

	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)?	2	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	
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	
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	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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?	2	
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?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
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?	2	

	Were appropriate budget contingencies put in place?		
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
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?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

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

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

	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	
Q 3.2	Are objectives measurable in quantitative terms?	3	

Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	1	
Q 3.4	Was an appropriate appraisal method used?	2	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	Market rates assessed and Dept. Approval obtained
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
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?	2	
Q 3.15	Have steps been put in place to gather performance indicator data?	2	

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	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	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	

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	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?	2	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	2	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data compiled to monitor performance?	2	

Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	

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?		
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?		

Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	
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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	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Public Spending Code Quality Assurance Report for 2024

Appendix 3

In-Depth Checks

1. Carrick Street Regeneration, Kells. (Capital)

Internal Audit

Public Spending Code for 2024

In-Depth Checks

Carrick Street Regeneration Kells

(Capital Expenditure under Consideration)

May 2025

Quality Assurance – In-Depth Check

Section A: Introduction

This introductory section details the headline information on **the Civic Offices accommodation and Council Chamber** project.

Project Information

Name	Carrick Street Regeneration, Kells
Detail	Construction of 36 new residential units, and the refurbishment of 9 existing derelict units to provide 11 new units, providing a total of 47 residential units.
Responsible Body	Meath County Council
Current Status	Expenditure being considered Subject to Judicial Review
Start Date	2018
End Date	2029
Overall Cost	€18,412,808

Project Description

The proposed development will consist of the construction of 36 new residential units and the refurbishment of 9 existing derelict units to provide 45 new units, giving a total of 81 residential units.

Under the auspices of the Meath County Council Vacant Homes Action Plan a survey was carried out along both Carrick Street and Maudlin St, Kells – a total of 44 properties. This area was subject to a detailed survey due to the high number of apparently vacant units, the number of derelict units or units in danger of becoming derelict, and the general poor appearance of the units along a major route through the town. The area was also characterised by an underdeveloped and inaccessible backland green field site, underused 19th/early 20th-century terraced buildings fronting a busy main road, and a lack of parking. There were 14 properties identified out of the 44 surveyed as either vacant or possibly vacant, and it was concluded that there was a potential to combine a number of properties with existing Meath County Council lands to the rear for additional units. Nine of the properties were secured by Meath County Council, enabling a coordinated scheme to be produced which proposes to revitalise the existing street and provide additional new units to the rear.

The current social housing waiting list for the Kells Municipal District (MD) stands at 259 applicants. This is made up of 95 applicants for a 1-bed unit (37%), 104 for a 2-bed unit (40%), 54 for a 3-bed unit (21%), and 5 for a 4-bed unit (2%). The proposed Design Mix is intended to mirror the demand as far as possible with 20 1-bed units (43%), 19 2-bed units (40%), and 8 3-bed units (17%). The majority of private developments in the Kells MD are concentrated on the delivery of 3-bed units, with MCC availing of these through the Part V process, with very little development of appropriate smaller units.

The typology and density of the proposed development has been specifically designed to include a number of 1-bed units, and more specifically a number of Universal Design units to cater for whole-life occupancy. The overall schedule of accommodation is broken down as follows:

- 8no. 1-bed apartments
- 12no. 1-bed Universal Design apartments
- 1no. 2-bed apartment
- 2no. 2-bed Universal Design apartments
- 14no. 2-bed 2-storey houses
- 2no. 2-bed Universal Design 2-storey houses
- 1no. 3-bed apartment
- 3no. 3-bed 2-storey houses
- 4no. 3-bed Universal Design 2-storey houses

The Housing Options for Our Ageing Population Policy Statement (February 2019) prepared by the Department of Housing, Planning and Local Government and the Department of Health, is an important step in the planning process to meet the accommodation needs of an ageing Ireland, and includes the following action:

Action 4.6 In partnership with industry, introduce measures to ensure that over a five-year period delivery is increased to ensure that 30% of all new dwellings are built to incorporate universal design principles to accommodate our ageing population. Lead: DHPLG

As part of the work of the Implementation Group for the above policy, the Chair Leo Kearns, requested that Meath County Council carry out a universal design pilot at the regeneration project at Carrick St, Kells as follows:

To begin the process to fulfilment of the Action above, and to contribute to the development of policy in this area, I would be grateful if you could progress this development as a pilot and incorporate the principles of universal design into 30% of the units... As this is a pilot project, I would also ask that a thorough evaluation of this pilot is conducted to track its progress and to develop a toolkit which will support the future development of flexible housing models to assist in meeting the housing needs of older people in the community nationwide.

One key aspect of the study, if Universal Design is to gain wider acceptance, is to obtain robust data on the cost implications, and this live construction project will contribute to the evidence base. The Department of Housing has tasked a research team from the Housing Agency with carrying out the evaluation of this project and will be responsible for designing and reporting on the evaluation.

The Scheme has stage 2 approval from the Department of Housing, Local Government and Heritage for the sum of €18,412,808 m and has been approved by An Bord Pleanála.

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Provide quality homes to those in need who are approved for social housing support. • Deliver on social housing targets as set out by DHPLG. • Promote sustainable communities 	<ul style="list-style-type: none"> • Current approved budget for the housing scheme is €18.2 m. Total spend to date €3,462,195 • Ongoing communications with the DHPLG • Ongoing communications with design consultants (Van Dijk) • Local Authority and DHPLG associated staff costs 	<ul style="list-style-type: none"> • Identification of housing need. • Liaising with Developers for Agreement with Masterplan & delivery of Private Housing in tandem with Social Housing • Capital Appraisal • Purchase of land • Manage the 4-stage construction process • Completion Planning Process • Contract management • Phased recoupment from DHPLG 	<ul style="list-style-type: none"> • 47 New dwellings available for social housing 	<ul style="list-style-type: none"> • The Local Authority has met the housing needs of 47 families • Good tenure mix in the local area and a sustainable community

Description of Programme Logic Model

Objectives: The main objective of this project is to provide quality homes to meet the housing needs of families who are approved for social housing support. Other objectives include meeting social housing targets as set out by the DHPLG & the Promotion of sustainable communities. The project should be delivered in line with the contract budget and timeline. The rehabilitation of the streetscape and the overgrown gardens and the addition of 36 new residential units tie in closely with the objectives set out by the Government in their Housing for All Plan, by dealing with dereliction, creating sustainable inclusive well serviced communities within urban areas.

Inputs: The approved budget on this project is €18,412,808 of which will be recouped on a phased basis from the DHPLG. The sum of € 3,462,195 has been spent to date and recouped from the DHPLG accordingly. The 4-stage process involves ongoing communication and negotiations with the Dept's Architect Advisor and the administrative staff in the DHPLG. It also involves procurement of several services including feasibility studies, overall design, construction, landscaping etc. Other costs include associated staff costs of Meath County Council and the DHPLG.

Activities: There were a number of key activities carried out for this project to date. Firstly, the specific needs for the area were identified including the numbers and type of accommodation required. The final design has been agreed with the Dept's. Architect Adviser and has been Approved by An Bord Pleanála

Activities: The Key activities of the project that have yet to be addressed and will be in the future are:

- Prepare Strategic Assessment Report
- Prepare Project Execution Plan
- Prepare official Cost Report, Final Business Case and Cost Benefit Analysis
- Procure Works Contractor
- Appoint Works Contractor
- Monitoring & Reporting
- Post Project Review

Outputs: Having carried out the identified activities using the inputs, outputs consist of the construction of 47 good quality homes that are available for social housing

Outcomes: The main outcome is that 47 families and individuals will have their housing needs met. The quality of the urban fabric along Carrick Street and Muadlin Street will be improved and the long burgage plots behind these houses will be reused in a modern way to contribute towards the housing needs of Kells. A mix of age-friendly and family units will be provided to encourage a revitalisation of Carrick Street & Maudlin Street.

Section B - Step 2: Summary Timeline of Project

The following section tracks the progress on the construction of social units at Carrick Street, Kells, Co. Meath from inception to conclusion in terms of major project milestones.

April 2018	Vacant Homes Action Plan prepared
October 2018	Vacant Homes Pilot Survey carried out along Carrick Street, Kells
March 2019	Stage 1 Approval Received from DHPLG, subject to conditions
September 2019	Appointment of Designer (van Dijk Architects)
Ongoing 2021	Ongoing Site Layout discussions between Design Consultants, Local Authority Staff and Dept. of Housing
May 2022	Stage 2 Approval Received from DHPLG, subject to conditions
July 2022	Planning Application lodged with An Bord Pleanála.
November 2022	Revised Stage 2 Approval, subject to conditions – UD Element
December 2022	ABP Further Information Request
February 2024	Planning Permission Granted by An Bord Pleanála
May 2024	Notification of Judicial Review Lodged

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the construction of social housing units at Carrick Street, Kells, Co. Meath.

Key Project Documents

Title	Details
Capital Appraisal	The capital appraisal outlined the business case, basic project suitability and indicative costs
Stage 1 Approval	Stage 1 approval granted by DHLGH to proceed with tender for design
Stage 2 Approval	Stage 2 approval granted by DHLGH to proceed with Planning application to An Bord Pleanála (Due to the need for a Natura Impact Statement, an application to An Bord Pleanála was required)
Revised Stage 2 Approval	This stage resulted in an approved Budget increase to €18.2 M on 21 st November 2022
Various Payment Certs/ Invoices	Record of payment Certs and Approvals for Works Contract and other payments associated with the project
Procurement documents	All relevant documents associated with procurement, and this includes assessments, CE orders, etc.
Payments	Backup for each payment made, invoices, approvals etc.

Key Document 1: Capital Appraisal

The capital appraisal document for the Carrick Street Regeneration Project was prepared on the 18th January 2019, in accordance with Capital Works Management Framework Documents and considered the following:

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

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

The stage 1 approval submission to the DHLGH outlined the business case, basic project suitability and indicative costs. The business case reviewed alternative means to meet the need and included a financial and economic appraisal of the proposed scheme. It detailed the potential to combine a number of units along the main thoroughfare through the town and realise a total site for development. Details of each potential unit were provided, and costings noted where available.

Stage 1 confirms approval for design expenditure and permits the Local Authority to procure a design team and prepare an initial outline design to meet the project brief. The department granted stage 1 approval on 28 March 2019.

Key Document 3: Stage 2 Approval

Following the Stage 1 Approval, considerable time and effort went into acquiring vacant units and compiling a portfolio of land/buildings that could be formed into a coherent development master plan.

The stage 2 approval submission to the DHLGH outlined the pre-planning design and reviewed the overall costs. As the original aim of this project was to regenerate vacant areas and provide additional units on brownfield sites within the Town Centre, unoccupied units were acquired, along with portions of gardens. This has a dual effect; in allowing vacant plots to be joined together to produce a more integrated plan, it also removes unwanted additional land from the house-owner, who can then utilise rear access through our scheme, meaning that they can ensure the property has a viable future.

Stage 2 approval was granted for €17,950,000 on 21 September 2022, allowing the Local Authority to commence the planning process.

Key Document 4: Revised Stage 2 Approval

This stage resulted in an approved Budget increase to €18,412,808 on 21 November 2022 due to an uplift in design team fees for the additional requirements associated with the project's UD element/analysis.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the construction of the new social housing units at Carrick Street, Kells. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Capital Appraisal	Outlined business case, basic project suitability and indicative costs	Information held on file
Correspondence between the local authority and DHLGH	Verification of funding to date	Information held on file
Financial Reports	Expenditure and Income Details	FMS Agresso System

Data Availability and Proposed Next Steps

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

Section B - Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Carrick Street Regeneration Project, based on the findings from the previous sections of this report.

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

To date, the project has been undertaken in accordance with the requirements of the DHLGH. The programme was fully appraised and has received revised Stage 2 Approval from the Department. Planning permission has also been granted by An Bord Pleanála. This permission is now subject to a Judicial Review, and the Council awaits the outcome of this process.

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

Yes. Comprehensive data and information are available, and the data audit at Section B Step 4 above outlines the type of data available to evaluate the project.

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

As this project is at an early stage, no major issues were identified. In line with the Public Spending Code Guidelines, it is recommended that future key milestone dates be established as the project progresses.

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

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Section and by discussions held with staff who managed this project. It is considered that the decision to proceed with the project was soundly based. The project provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Carrick Street Regeneration, Kells Project**.

Summary of In-Depth Check

The construction of social units and Regeneration of Carrick Street, Kells is shown on the 2024 inventory as a capital project that is being considered and has Stage 2 approval from the DHLGH.

As part of the Housing for All Action Plan for Housing, Meath County Council, in conjunction with Approved Housing Bodies has been asked to provide 1,525 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2022 - 2026. In an effort to meet this target Meath County Council has engaged in several construction projects, one of which is the provision of 36 new residential units, and the refurbishment of 9 existing derelict units to provide 11 new units, providing a total of 47 residential units.

Permission was granted by the Department of Housing, Local Government & Heritage to proceed with the Planning process & approval by An Bord Pleanála for this Project was obtained in February 2024.

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

The Planning process is now complete, and the Project has received revised stage 2 approval from DHLGH.

Judicial Review Proceedings were taken in May 2024. The Council now awaits the outcome of these proceedings.

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

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Section and by discussions held with staff that managed this project. It is considered that the decision to proceed with the project was soundly based. The project provides **Satisfactory Assurance** (see Appendix 4) that there is compliance with the Public Spending Code.

Internal Audit

Public Spending Code for 2024

In-Depth Checks

Meath County Council

Provision and Maintenance of Public Lighting 2024 (Revenue)

Expenditure being incurred

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	Provision and Maintenance of Public Lighting 2024
Detail	2024 Revenue Expenditure on Public Lighting in County Meath
Responsible Body	Meath County Council
Current Status	Revenue Expenditure being incurred
Start Date	January 2024
End Date	December 2024
Overall Cost	€3,253,881.96 ²

² The inventory list includes other expenses that are not related to the Public Lighting In-Depth Check.

Project Description

Meath County Council is responsible for the provision and maintenance of public lighting throughout the urban and rural areas of County Meath. Meath County Council provides c.21,500 public lights throughout the county. Revenue expenditure in 2024 amounted to €3,253,881.96. The following table shows a breakdown of this expenditure:

Expenditure Analysis	Amount	% Spend
Energy Costs	€ 1,916,407.16	58.9%
Maintenance & Repair	€ 1,059,337.77	32.6%
Transfer to Capital	€ 100,000.00	3.1%
Payroll & Associated Costs	€ 145,406.21	4.5%
Computers & Computer Software	€ 7,185.20	0.2%
Consultancy Fees	€ 22,964.09	0.7%
Professional Memberships	€ 2,581.53	0.1%
Total	€ 3,253,881.96	100%

Resourcing

A total of 1.75 full time equivalent staff managed the public lighting function in 2024 at a cost of €145,406.21 which represented 4.5% of the overall spend. Over 91.5% of expenditure in 2024 related to energy costs, maintenance and repair. Both of these services were procured either through a National Framework Agreement or through a nationally advertised tendering process.

Energy Supply

All energy costs are procured through a National Framework organised by the Office of Government Procurement (OGP). The awarded suppliers for energy for the periods shown are:

- Energia (for metered lighting) – 1st January 2024 – 31st December 2025
- Energia (for unmetered lighting) - 1st November 2024 to 31st October 2027

The electricity supply contract has been tendered nationally since September 2009 and has resulted in considerable savings compared to previous ESB rates.

National Routes

Expenditure on maintenance and energy on national road public lighting is recouped from Transport Infrastructure Ireland. This amounted to €172,245.24 in 2024.

Maintenance

The maintenance of public lighting is contracted to Al Read Electrical Company Ltd. The tender for this contract was advertised on E-Tenders in 2015 and was initially for a two-year period from 1st of November 2015 to 31st of October 2017. The maintenance contract was extended a number of times, most recently in April 2024 to the End of April 2026 to coincide with the delivery of the PLEEP project. CEO 5554-2024 refers.

Routine Tasks

- a) Periodic patrols at night at an appropriate frequency to identify faults
- b) Visual structural inspection
- c) Electrical inspection
- d) Lantern cleaning
- e) Asset management system update
- f) Monthly reporting

Reactive Maintenance

- a) Replacement of faulty lamps
- b) The installation of various types of public lighting attachments and lanterns
- c) Electrical maintenance of public lighting networks and public lighting units

On-Call Emergency Service

- a) Around-the-clock emergency callouts and small-scale repairs 365 days a year

Cable Fault Repair and Reporting

- a) Night Reporting
- b) Web-Based Facility

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Operations has completed a Programme Logic Model (PLM) for the Provision and Maintenance of Public Lighting 2024. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Provision of public lighting in the county in an energy and cost-effective manner. • To improve safety for all road users at night. • To promote security in urban areas and reduce the incidence of nighttime crime. • Enhance the nighttime environment. • To increase quality of life by extending the hours in which outdoor leisure activities can take place. • Ensure compliance with the requirements of the Climate Action Plan in achieving our national, EU and international climate goals and obligations. Commitments include emission reductions of 51% by 2030. 	<ul style="list-style-type: none"> • Expenditure in 2024 of €3.254 million • Full-time equivalent staff of 1.75 to manage the programme • Management of the maintenance Contract • Oversight of energy supply contracts • Deadsure IT inventory system 	<ul style="list-style-type: none"> • Applications for new connections • Planning compliance and design review of new & upgraded stock • Monitoring the performance of the maintenance contractor to ensure the requirements of the contract are met. • Processing payments and recoupment expenditure on national roads and public lighting from TII. • Responding to queries from members of the public / elected members, etc. • Provision of support to the delivery of the PLEEP-ER project 	<ul style="list-style-type: none"> • Approx. 21,000 lights maintained in County Meath in 2024 with numbers increasing year on year. • Inventory of all lights maintained using a proprietary software system 	<ul style="list-style-type: none"> • Fewer traffic accidents at night and a safer environment for all road users and pedestrians. • Reduced crime and an increased feeling of security. • Increased commercial and leisure activity at night. • Utilisation of LED technology to reduce energy consumption.

Description of Programme Logic Model

Objectives:

The objectives of the programme are to provide adequate cost-effective public lighting throughout the urban and rural areas in County Meath. The number of public lights required increases annually as more housing estates and roads are taken in charge. Additional lights may also be required for safety reasons at particular locations. The overall aim of the programme is to improve road safety for all road users at night, to reduce the incidence of nighttime crime and improve the energy efficiency of the public lighting stock.

Inputs:

The inputs to the programme included the revenue expenditure of €3.254 million, a dedicated Executive Engineer, who was supported by two other Engineers on a partial basis. The programme was overseen as part of the remit of a Senior Executive Engineer. The use of a proprietary IT inventory system to itemise the stock and manage the maintenance was essential to minimize administration and ensure the efficient delivery of the programme.

Activities:

There are a number of key activities to be carried out, which include ensuring value for money through monitoring the performance of the maintenance contractor to ensure that the requirements of the contract are met and the processing of payments and recoupment of expenditure on national roads public lighting from Transport Infrastructure Ireland. Maintaining and updating the Public Lighting inventory on the Deadsure IT system ensures accurate information on the stock, ensuring efficiencies in maintenance and energy use.

Outputs:

The programme outputs include maintaining approximately 21,000 lights throughout the county, which increases annually. An inventory of all lights is maintained using the DeadSure Public Lighting Asset Management System.

Outcomes:

The overall outcome of the programme is to reduce traffic accidents at night and to provide a safer environment for all road users. Other outcomes include a reduction in the incidence of nighttime crime and increased commercial and leisure activity at night. The retrofit of halogen lanterns with LED as part of normal maintenance also improves the energy efficiency of the public lighting assets in line with Meath County Council's Climate Action Plan.

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

The following section tracks the Provision and Maintenance of Public Lighting 2024 from the initial contract award of a public lighting maintenance Contractor to the present. The provision of Public Lighting maintenance is a recurring annual program of works. The cost of electricity supply is per the nationwide OGP electricity supply contracts.

Contract for Public Lighting Maintenance

August 2015	Tender advertised on E-Tenders.
September 2015	Tender Assessment Report comparing tenders under a number of Selection Criteria and Award Criteria.
October 2015	Contract awarded to Al Read Electrical Ltd as Public Lighting Maintenance Contractor (PLMC) for a two-year period with options to extend for three one-year periods commencing in May 2016.
February 2017	PLMC Contract renewed for the period January to December 2017.
December 2017	PLMC Contract renewed to December 2018
December 2018	PLMC Contract renewed to December 2019
December 2019	PLMC Contract renewed to May 2021
April 2021	Extension of PLMC Contract until 30 th April 2022 under Regulation 32 of the Public Sector Directive 2014/24/EU to coincide with delivery of PLEEP programme due to circumstances relating to COVID-19 and anticipated commencement of PLEEP Programme.
April 2022	Extension of PLMC Contract until 30 th April 2024 under Regulation 32 of the Public Sector Directive 2014/24/EU to coincide with delivery of PLEEP programme due to circumstances relating to COVID-19 and anticipated commencement of PLEEP Programme.
April 2024	Extension of PLMC Contract until 30 th April 2026 under Regulation 32 of the Public Sector Directive 2014/24/EU to coincide with delivery of PLEEP programme after undertaking risk assessments.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Provision and Maintenance of Public Lighting 2024.

Project/Programme Key Documents

Title	Details
Tender for Public Lighting Maintenance and Associated Services, August 2015.	Advertised on E-Tenders. A one-year contract covering the period of January to December 2017 is in place.
Extension of existing contract April 2024.	Recommendation, Regulation 32 report, and CE order.
Public Lighting Policy document dated November 2017.	Outlines public lighting strategy for the county.

Key Document 1: Tender for Public Lighting Maintenance and Associated Services, August 2015

The tender for Public Lighting Maintenance and Associated Services was advertised on E-Tenders in August 2015. The tender set out all the terms and conditions of the contract that would have to be met by the successful tenderer, such as:

- Contract hours with an on-call service outside of these hours
- Schedule of Rates for Minor Works
- Definition of all public lights covered under the contract

The tender document is a comprehensive document that sets out the requirements for the provision of maintenance and associated works for public lighting over a possible five-year period.

Key Document 2: Extension of existing contract, April 2024

In order to extend the original Public Lighting Maintenance Contract past 30th April 2024, Meath County Council undertook a risk-based assessment of factors that would impact a competitive tender to renew the contract. Factors included the excellent level of service provided by the existing contractor, the delayed start in the PLEEP-ER project and industry pressures due to sector demand for contractors and public lighting electricians as a result of the PLEEP project. It was also deemed necessary to retain the knowledge of Meath County Council's networks and stock to aid in the effective and efficient delivery of the PLEEP project. The "recommendation" and "regulation 32" report outlines the considerations under regulation 32 of the Public Sector Directive 2014/24/EU, which justified the extension of the existing maintenance contract.

Key Document 3: Public Lighting Policy document dated November 2017

In seeking to generate a coordinated and consistent approach in design for the installation and maintenance of public lighting throughout the urban and rural areas of County Meath, the Council produced a Public Lighting Policy document in November 2017. This policy document is the first attempt by the Council to create the focus and leadership required to enable the Council to meet its corporate aims as well as continue to provide a safe and pleasant environment for the people of Meath and all members of the travelling public who utilise the county's road network.

This document strikes a balance between the aim to reduce the effect of artificial light intrusion on the nighttime environment, the Council's commitment to reducing its energy consumption and the need to provide the necessary illumination to enhance the safety of all road users. Evolving technologies are providing the Council with many different opportunities in the manner in which the streets, footpaths and public spaces can be lit. The policy document outlines the basic principles and standards applying to street lighting throughout the county. The term "public lighting" encompasses lighting, and all other items of illuminated street furniture provided on the public roadway except traffic signals, advanced school warning signs and electrically operated vehicle information signs

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Provision and Maintenance of Public Lighting 2024. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Overall expenditure incurred on an annual basis	Measure inputs to public lighting annually	Yes, available from Agresso
Annual inventory of public lights	Measure changes in public lighting to forecast budget requirements	Yes, available from DeadSure
Average installation and maintenance cost per light per annum	Assess whether value for money is being achieved	Yes, available from Agresso and DeadSure
Percentage of faults picked up by patrols	Assess if patrols are effective	Yes, available from DeadSure
Percentage of faults repaired within target repair time	Assess if there are delays in repairing faults	Yes, available from DeadSure
Record of energy usage	Assess ongoing energy usage	Yes, available from UMR and also bills in Energy Elephant
Progress of the PLEEP-ER Project	Determine how much resources are required to be provided for the PLEEP ER project and how long it will take until inventory is fully upgraded	Yes, weekly progress reports for Regional Lead Local Authority, Kilkenny Co Co.

Data Availability and Proposed Next Steps

Data is readily available from our online inventory management system, Deadsure. This system can document reaction times, number of faults, inventory types, etc. This information provides us with useful information to form metrics that can be used to assess performance.

All costs associated with the program are accounted for in Agresso FMS - within 4 main job codes:

- 02167001 – County-wide Public Lighting
- 02117005 – National Primary Routes Public Lighting
- 02127003 – National Secondary Routes Public Lighting
- 02167003 – Payroll for resources within the public lighting tea

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Provision and Maintenance of Public Lighting 2024 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)

Meath County Council have the statutory requirement under the Roads Act 1993 to maintain public lighting on public roads within its charge. As such, carrying out an appraisal on the provision and maintenance of public lighting would not be applicable. Similarly, the provision of electricity is inherently the only option as an energy source and the provision and procurement of same is provided by centralised OGP procurement. The planning/design assessment of the PSC would be completed vis-à-vis the scoping of the work requirements and the services necessary from the public lighting maintenance contractor to maintain the network. The evaluation of the implementation phase is reasonably self-determining in maintaining public lighting. The inventory system, Deadsure, provides metrics on the performance of the maintenance contract

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

Yes, all program data is available on:

- Agresso – financial management system
- Deadsure – Inventory management system
- File folder – TRA 12 04 02

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

The future maintenance scope will be subject to a significant change in scope after the PLEEP-ER project is completed. The provision of maintenance will move from a reactive response to lamp failures to a proactive scheduled maintenance and network upgrade program. This will provide better public lighting performance on an ongoing basis and spread costly fault repairs and end-of-life asset replacement over a number of years.

A Public Lighting Policy document was published in November 2017 and outlines public lighting strategy for the county. Due to ongoing changes to the lighting industry in relation to design standards and evolving technologies it is proposed that this document will be reviewed and updated this year, 2025 and documented procedures regarding the management of the public lighting maintenance contract should be produced.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Provision and Maintenance of Public Lighting 2024.

This review did not include an in-depth check on PLEEP . (Public Lighting Energy Efficiency Project).

Section: In-Depth Check Summary

Meath County Council is responsible for the provision and maintenance of public lighting throughout the rural and urban areas of County Meath. There are approximately 21,000 public lights throughout the county. Revenue expenditure in 2024 amounted to €3,253,882.

The main components in the provision of this service are energy supply and the installation and maintenance of lamp poles and light fittings. Both of these areas have been properly procured either through a national framework agreement established by the Office of Government Procurement or through a nationally advertised tendering process. The current energy supply and maintenance contracts reflect the best value available when awarding contracts.

Data required to evaluate the Public Lighting Programme is readily available. This information can be used to monitor ongoing expenditures and budget for future costs arising from proposals to increase the number of public lights each year. It can also help evaluate the performance of the maintenance contractor and the cost of energy supply, which will, in turn, inform the procurement process going forward.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the requirements of the Public Spending Code.

Audit Opinion: Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the requirements of the Public Spending Code.

Public Spending Code
Quality Assurance Report for 2024

Appendix 4

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA
SUBSTANTIAL	<p>Evaluation Opinion: There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.</p> <p>Testing Opinion: The controls are being consistently applied</p>
SATISFACTORY	<p>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.</p> <p>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.</p>
LIMITED	<p>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.</p> <p>Testing Opinion: The level of non-compliance puts the system objectives at risk.</p>
UNACCEPTABLE	<p>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.</p> <p>Testing Opinion: Significant non-compliance with the basic controls leaves the system open to error or abuse.</p>