



Cavan County Council

Comhairle Chontae an Chabháin

Quality Assurance Report for 2019


Cavan County Council

**To Be Submitted to the National Oversight and Audit Commission
(NOAC), In Compliance with the Public Spending Code**

Certification

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

Signature of Accounting Officer:



Mr. Tommy Ryan
Chief Executive

Date: 23/7/2020

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Executive Summary

This report fulfils a requirement under the Public Spending Code¹ (PSC) for each Public Body to put in place an internal, independent, Quality Assurance (QA) procedure that reports annually on how the Public Body and its agencies are meeting their PSC obligations.

This Quality Assurance (QA) Report is for the period 2019 and is the **sixth** QA report to be published by Cavan County Council since the (PSC) came into effect in September 2013 (Department of Public Expenditure and Reform (DPER), *Circular 13/13*²).

The main findings of the report are summarised below under the five key steps required to be completed under the QA procedure:

Step 1 — Inventory of Expenditure

Cavan County Councils inventory list for 2019 (totalling **€695,498,043.40**), identified **112** Projects / Programmes (**33** Current Expenditure and **79** Capital Expenditure), whose expenditure / estimated lifetime cost exceeded €0.5m.

- **112** Projects/programmes: -
 - **38** projects / programmes were being considered in 2019
 - **70** projects / programmes incurred expenditure in 2019
 - **4** projects / programmes ended in 2019

Step 2 — Procurements valued in excess of €10 million

There is still currently 1 project listed. There were **no new projects** with procurements in excess of €10m for the period 2019.

Step 3 — Self-Assessed Compliance Checklists

A set of checklists (7 in total) for the whole organisation were completed based on information received from **18 samples** taken from the projects/programmes in the 2019 Inventory list. **9 samples** represented **32%** of the total value of current expenditure on the list and the other **9 samples** represented **48%** of the total value of capital expenditure on the list. The samples showed the Council to be broadly compliant with the PSC.

Step 4 — In-Depth Checks

From the Inventory list - the Internal Auditor selected one Current Expenditure project/programme - **F02 - Operation of Library and Archival Service** which accounted for **3%** of the total value of Current expenditure on the list. The Internal Auditor also selected one Capital project/programme - **22100057 - N3 Virginia Bypass** which accounted for **44%** of the total value of Capital Expenditure on the list. The checks showed the Council to be broadly/substantially compliant with the PSC.

Step 5 — Summary Report

The publication of this report fulfils Cavan County Councils obligation to produce a summary report outlining its expenditure and level of compliance with the PSC. Overall the report noted that the checklists completed by Cavan County Council showed a high level of compliance with the Public Spending Code and the in-depth checks carried out on a selection of projects / programmes revealed no major issues which would cast doubt on the Councils compliance with the Code.

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

² Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Services- Standard Rules & Procedures

1. Introduction

Cavan County Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the Public Spending Code (PSC). The Quality Assurance procedure aims to gauge the extent to which Cavan County Council and its associated agencies are meeting the obligations set out in the Public Spending Code. The Public Spending Code aims to ensure that the State achieves value for money in the use of public funds.

This Quality Assurance (QA) Report adheres to the:-

- National Oversight and Audit Commissions (NOAC) instruction to all Local Authority Chief Executives dated 07th February 2020 and 20th February 2020,
- **Guidance Document** :-“Public Spending Code (PSC) Quality Assurance Requirements – A Guidance Note for the Local Government Sector – Version 3” as amended.

The Quality Assurance process consists of 5 steps;

Step 1 — Inventory of Expenditure

Drawing up the inventories of current and capital projects/programmes at different expenditure stages of the Project Life Cycle (Appraisal, Planning/Design, Implementation (Management), Post –Project / Post Implementation Review) whose expenditure / estimated lifetime cost exceed €500,000. The expenditure is examined under 3 expenditure stages namely, expenditure being considered, expenditure being incurred, and expenditure recently ended.

Step 2 — Procurements valued in excess of €10 million

Publishing summary information on the Councils website of all procurements in excess of €10m, whether new, in progress or completed in the year under review.

Step 3 — Self-Assessed Compliance Checklists

Seven (7) basic checklists must be completed in respect of the different stages of expenditure. One of each checklist per Local Authority is required. Checklists are not required for each project/programme. The checklists are informed by an appropriate sample taken from the Project Inventory list. The sample could be 5-10% of projects / programmes, and should rotate from year to year.

Step 4 — In-Depth Checks

Carry out a more in-depth check on a small number of selected projects/programmes. Capital Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory. Revenue Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

Step 5 — Summary Report -

Complete a short report for the National Oversight and Audit Commission (NOAC)
This includes - an inventory of all projects/programmes above €0.5m, the website reference for the publication of procurements above €10m, the completed checklists, the completed in-depth checks and reviews, the Local Authorities judgement on the adequacy of processes given the findings from the in-depth checks and the Local Authorities proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Cavan County Council. 2019 is the sixth year in which the QA process has applied to local authorities. Projects and programmes which predate *Circular 13/13* 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.

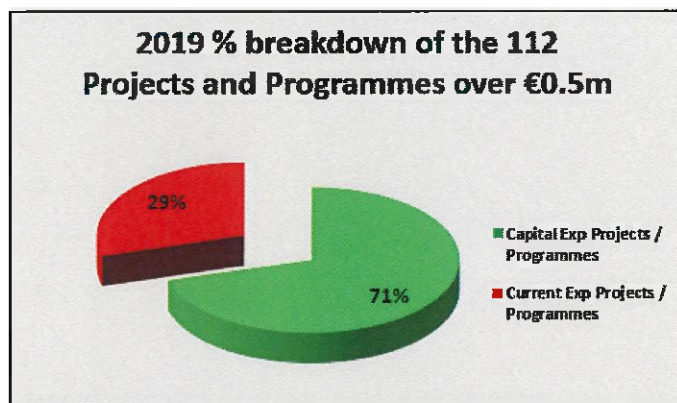
2. Expenditure Analysis 2019

2.1 - Inventory of Projects/Programmes

Cavan County Councils inventory list identifies projects and programmes at various stages of the project life cycle for 2019 whose expenditure / lifetime cost exceed €0.5m. This inventory is divided between current and capital projects / programmes (incl Capital Grant Schemes) which are further categorised under one of the following relevant areas / stages of expenditure:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

The Inventory list for 2019, identifies a total number of **112** Projects / Programmes. (**33** Current Expenditure and **79** Capital Expenditure)

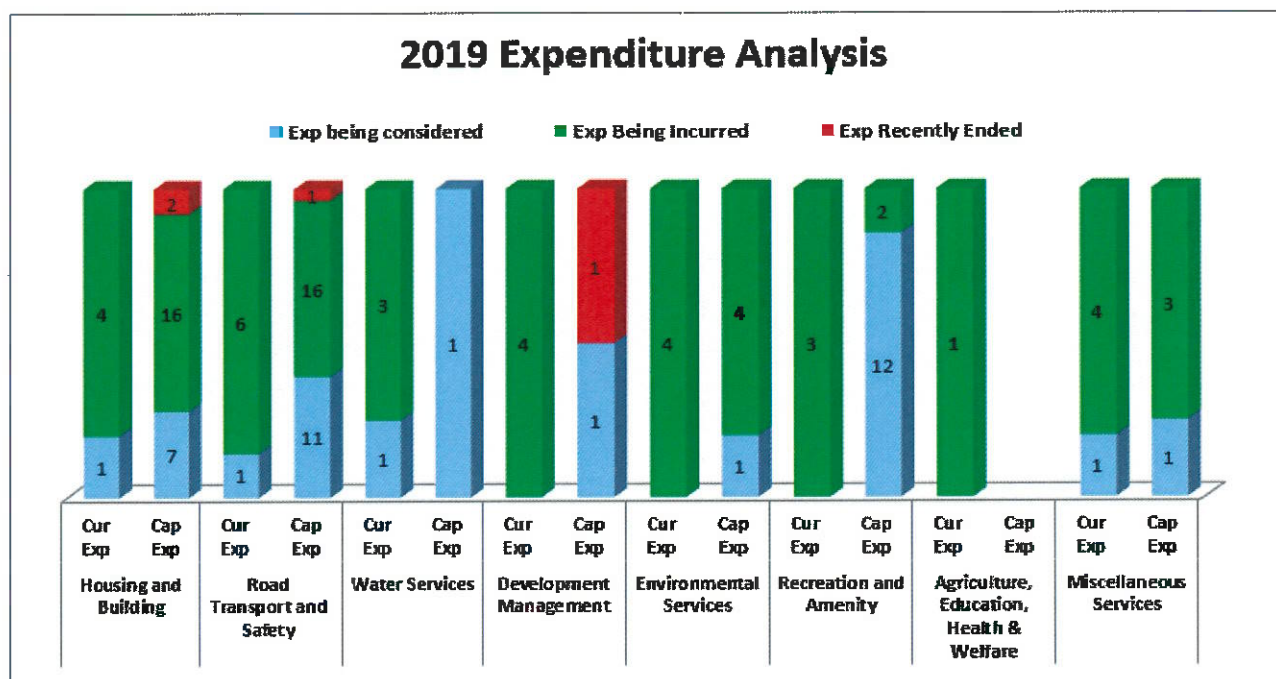


For the Purposes of this Report:-

- The Capital Expenditure identified for Projects/Programmes for **2019** refers as follows:-
 - **Under expenditure being considered and expenditure being incurred**, the expenditure figures shown are **the estimated total lifetime cost** of the project/programme identified.
 - **Under expenditure recently ended**, the expenditure figures shown are **the actual total lifetime cost** of the project/programme identified.
- The Current Expenditure identified for Projects/Programmes for **2019** refers as follows:-
 - **Under expenditure being considered**, only those projects / programmes whose budgets for 2020 increased by €0.5m or more, in comparison with their 2019 budgets, are included. The expenditure figures shown are the variance figure (the Value of the proposed Increase from 2019 to 2020).
 - **Under expenditure being incurred and expenditure recently ended**, the expenditure figures shown are **the actual expenditure costs for relevant services in 2019** (based on services identified in the AFS for the year under review).

2.2 – Summary of Inventory Analysis for 2019

The Chart below identifies the number of current and capital projects / programmes for each Service Division of Cavan County Council whose expenditure / lifetime cost was above €0.5m in 2019, and further divides each under the relevant areas / stages of expenditure.



Full inventory including details of each project / programme are listed in **Appendix 1**. For the purposes of clarity and accuracy the inventory in appendix 1 was compiled using the suggested template provided by the National Oversight and Audit Commission (NOAC) that accompanied their letter dated February 2020 to all Local Authority Chief Executives.

Expenditure being considered

There was a total of **38** projects / programmes being considered across the various spending and price categories. Recreation and Amenity and Roads Transport and Safety each had 12 projects/programmes listed, the majority of which were between values of €0.5 and €5 million.

Expenditure being incurred

70 projects / programmes were identified. Roads Transport and Safety was the primary area with 22 projects/programmes listed (16 between values of €0.5 and €5 million, 2 between €5 million and €20 million and 4 listed over €20 million).

Expenditure that has recently ended

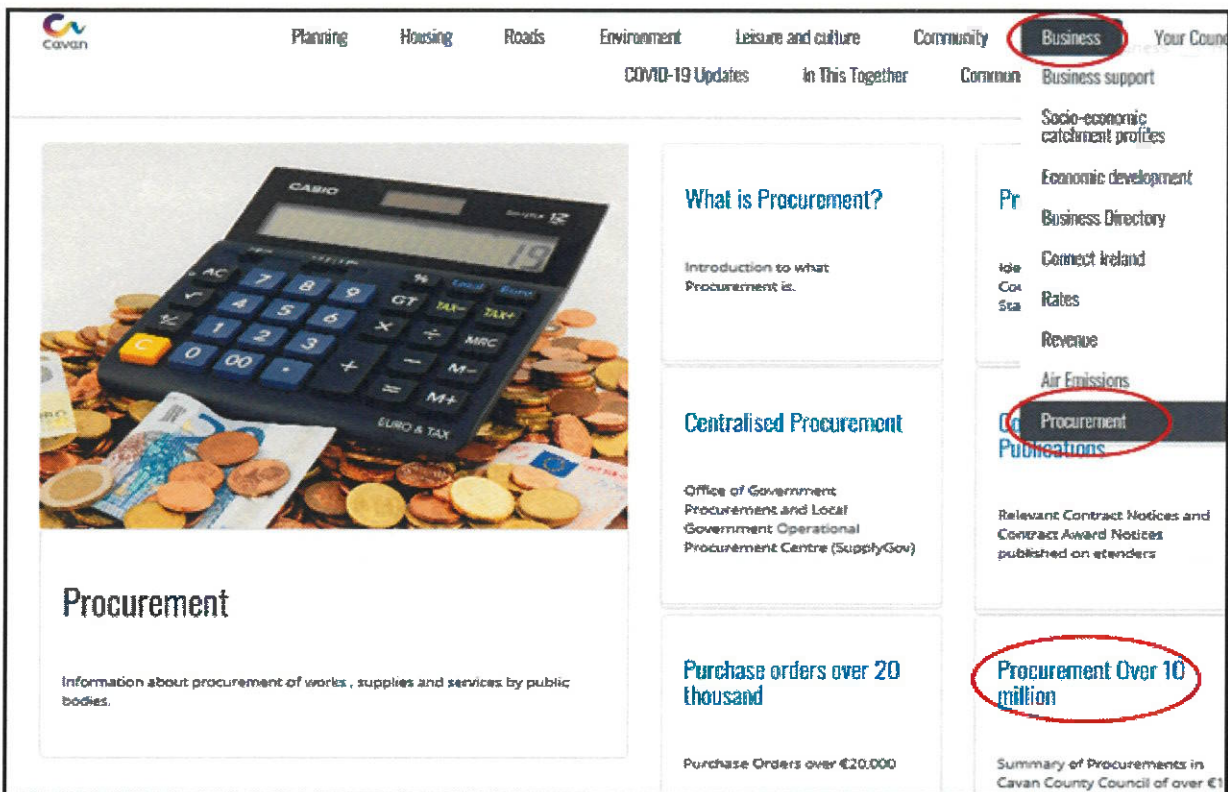
4 projects / programmes ended. 2 projects/programmes came under the area of Housing and Building, 1 under Roads Transport and Safety and 1 under Development Management (3 between values of €0.5 and €5 million & 1 between €5 million and €20 million).

2.3 - Published Summary of Procurements

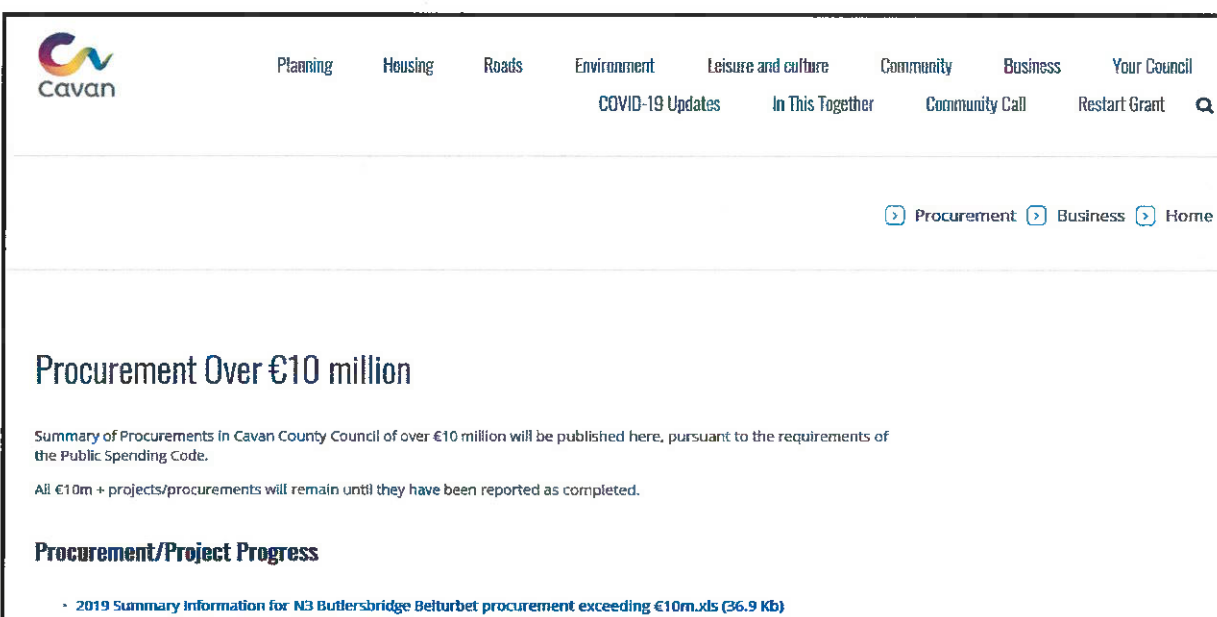
As part of the Quality Assurance process Cavan County Council has published, summary information on the Council's website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location. There is still currently 1 project listed. There were **no new projects** with procurements in excess of €10m for the period 2019.

Link to Procurement Publications:

<http://www.cavancoco.ie/procurement-over-10-million.htm>



The screenshot shows the Cavan County Council website's navigation menu. The 'Business' menu item is circled in red. Below it, a list of sub-items includes 'Business support', 'Socio-economic catchment profiles', 'Economic development', 'Business Directory', 'Connect Ireland', 'Rates', 'Revenue', 'Air Emissions', and 'Procurement Publications', which is also circled in red. The main content area features a calculator and Euro coins image with the heading 'Procurement' and a sub-heading 'Information about procurement of works, supplies and services by public bodies.' Other sections include 'What is Procurement?', 'Centralised Procurement', and 'Purchase orders over 20 thousand'. A 'Procurement Over 10 million' link is circled in red in the bottom right corner.



The screenshot shows the 'Procurement Over €10 million' page on the Cavan County Council website. The navigation menu at the top includes 'Business' and 'Your Council'. The main heading is 'Procurement Over €10 million'. Below the heading, there is a summary of procurements in excess of €10 million and a link to the '2019 Summary Information for N3 Butlersbridge Belturbet procurement exceeding €10m.xls (36.9 Kb)'. The page also includes a breadcrumb trail: 'Procurement > Business > Home'.

Source: www.cavancoco.ie

3. Assessment of Compliance

3.1 - Checklist Completion:

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 a sample of self-assessments carried out within the relevant sections / departments of Cavan County Council 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 Projects or Capital Grant Schemes 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

3.2 – Procedure used:

Checklist 1 - The first checklist captures obligations / good practice that apply to the organisation as a whole. This was completed by the Procurement Officer as Coordinator of the QA Report.

Checklist 2-7 – Cavan County Council, compiled a full set of checklists for the organisation, based on the sample of individual checklists completed by the relevant sections / departments within Cavan County Council.

In accordance with the current Guidelines mentioned earlier, an appropriate sample of projects / areas of expenditure (as identified in the Inventory list), from relevant sections / departments within Cavan County Council were chosen to help inform the completion of each relevant overall checklist.

3.3 - Choosing appropriate Samples

The Councils total inventory list - expenditure figure for 2019 = **€695,498,043.40**

The following **18 samples** were chosen representing **46%** of this total expenditure.

a) **Current Expenditure** - Total Current Expenditure identified = € **65,322,753.92**

The following **9** service types were selected from the **33** identified in the inventory list for 2019. These account for **32%** of the total current expenditure identified. To achieve a greater spread of sample, a Service Type under expenditure type 1 was chosen and one Service Type from each relevant Service Division was chosen under expenditure type 2. **Note:-** No Current Expenditure Projects/Programmes ended in **2019**.

Current Expenditure Being Considered

Service Division	Expenditure Type	Service Type	Increase in Proposed Exp from 2019 Budget to 2020 Budget
Division C-Water Services	1	Level of Increase proposed for 2020 service cost - C05 - Admin of Group and Private Installations	€935,951.70

Current Expenditure Being Incurred

Service Division	Expenditure Type	Service Type	Service (Current) Expenditure
Division A-Housing and Building	2	A06 - Support to Housing Capital Prog.	€537,538.68
Division B-Road Transport & Safety	2	B04 - Local Road - Maintenance and Improvement	€12,844,725.48
Division C-Water Services	2	C02 - Waste Water Treatment	€1,624,007.83
Division D-Development Management	2	D05 - Tourism Development and Promotion	€553,606.40
Division E-Environmental Services	2	E07 - Waste Regulations, Monitoring and Enforcement	€582,680.13
Division F-Recreation and Amenity	2	F02 - Operation of Library and Archival Service	€2,084,717.49
Division G-Agriculture, Education, Health & Welfare	2	G04 - Veterinary Service	€563,820.47
Division H-Miscellaneous Services	2	H11 - Agency & Recoupable Services	€1,306,967.58

Expenditure Type :- 1 = Being Considered, 2 = Being Incurred, 3 = Recently Ended

b) Capital Expenditure - Total Capital Expenditure identified = €630,175,289.48

The following 9 Capital Projects/Programmes were selected from the 79 Capital Projects/Programmes identified in the inventory list for 2019. These account for 48% of the total capital expenditure identified. To achieve a greater spread of sample, a minimum of 3 samples from each expenditure type was chosen.

Service Division	Expenditure Type	Project/ Programme Description	Capital Expenditure
Division B-Road Transport & Safety	1	N3 Kilmore Roundabout to Pollamore	€746,500.00
Division D-Development Management	1	45000012 - Abbeylands Project	€5,300,000.00
Division F-Recreation and Amenity	1	Food Innovation Hub	€1,330,000.00
Division B-Road Transport & Safety	2	22100057 - N3 Virginia Bypass	€280,000,000.00
Division F-Recreation and Amenity	2	64820010 - Ballyconnell to Ballyheady Outdoor Recreation Trail.	€1,198,500.00
Division H-Miscellaneous Services	2	88800023 - Refurbishment Engineers Offices Farnham Street Cavan	€2,500,000.00
Division A-Housing and Building	3	2019 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)	€1,277,162.00
Division B-Road Transport & Safety	3	22211551 - Dundavan Mullaghoran Realignment Scheme - N55	€7,722,644.28
Division D-Development Management	3	43400013 - Digital Hub	€710,115.78

Expenditure Type :- 1 = Being Considered, 2 = Being Incurred, 3 = Recently Ended

3.4. – Checklist Results:

The full set of checklists for Cavan County Council is set out in **Appendix 2** of this report. In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a 3 point scoring scale – 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, or 3 = Broadly Compliant. For questions, deemed not relevant, N/A is entered along with a comment.

3.5 - Main Issues Arising from Checklist Assessment

The completed check lists show the extent to which Cavan County Council believes it complies with the Public Spending Code. Overall, the checklists show a good level of compliance with the Code.

Cavan County Councils set of checklists takes an overview of expenditure covering the organisation as a whole. A sample of individual checklists from relevant sections / departments within Cavan County Council have informed the completion of the Councils overall checklists.

The following are the main issues arising from the relevant checklist:-

3.5.1 General Obligations:-

- a) **Checklist 1 – General Obligations:** - 2019 is the sixth year of the Public Spending Code. No training provided to Local Government in 2019. However, the Checklist demonstrates good staff awareness and the Councils continued commitment to adhering to the Public Spending Code. Training is vital and would help improve Post Project Review practices.

3.5.2 Expenditure being considered:-

- a) **Checklist 2 – Capital Expenditure:** - The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal, procurement, and complying with the relevant Sanctioning Authorities requirements.
- b) **Checklist 3 - Current Expenditure:** - The only projects and programmes identified under Current Expenditure “Being Considered” are those where there is an increase in variances of €0.5m or more in budget items for 2020 versus 2019. The Checklist for Current Expenditure “Being Considered” suggests a good level of compliance with the PSC through appraisal (assessed as part of the Budgetary Process) clear objectives, procurement, and complying with the relevant Sanctioning Authorities requirements.

3.5.3 Expenditure being incurred:-

- a) **Checklist 4 – Capital Expenditure:** - Good levels of compliance are evident, with regards, seeking approvals, appointment of Project / Programme Managers, regular communication with relevant Sanctioning Authority, conducting meetings and issuing reports.
- b) **Checklist 5 – Current Expenditure:** - The services identified are primarily rolling year to year. Services provided are statutory functions of the Local Authority and therefore have strict rules and regulations that must be complied with. The checklist provides good evidence of compliance with regards clear objectives, outputs and outcomes as identified in various Legislation, Regulations, Schemes, Programmes, SLA's, Plans, Financial Records, Service Indicators, KPI's, and relevant Sanctioning Authority Returns etc.

3.5.4 Expenditure that has recently ended

- a) **Checklist 6 – Capital Expenditure:** - It is evident that Post Project Reviews or similar are undertaken on an ongoing basis or as and when required. The format for recording such reviews varies and may take place at different intervals as and when required by the project / programme. Where possible, practices are amended in view of lessons learned.
- b) **Checklist 7 Current Expenditure:** - No current expenditure programmes were ended in 2019.

3.6 - In-Depth Checks

This section details the in-depth checks which were carried out by Cavan County Councils Internal Auditor as part of the Public Spending Code.

The Quality Assurance Guidelines – version 3 (as amended), required closer examination of projects / programmes identified in the Inventory List for the year under review to be undertaken. It stipulates that Capital projects / programmes selected must represent at least 5% of the total value of all Capital projects / programmes identified in the Inventory list and Current projects / programmes selected must represent at least 1% of the total value of all Current (revenue) projects / programmes identified in the Inventory list.

For 2019 - The Internal Auditor selected One Current (revenue) Programme and one Capital Project for further in-depth checks. A summary of each is detailed below and the full in-depth checks as laid out in the prescribed forms, are set out in **Appendix 4**.

Current (revenue) Programme Selected –

1. **F02 - Operation of Library and Archival Service** - Total Expenditure Value
€ 2,084,717.49

This represents **3%** of the total value of all Current (revenue) projects / programmes identified in the Inventory list for **2019**.

Capital Project Selected –

1. **22100057 - N3 Virginia Bypass** - Total Estimated Lifetime Cost = **€280,000,000.00**

The Capital Project represents **44%** of the total value of all Capital projects / programmes identified in the Inventory list for **2019**.

3.6.1 F02 - Operation of Library and Archival Service – Current (revenue) Programme – Expenditure Type – Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the Library and Archival Revenue Programme 2019.

Summary of In-Depth Check: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's Library Service Revenue Programme - Revenue Code F02 was undertaken. The current expenditure value of this programme for 2019 was **€2,084,717.49** which represents approximately **3%** of the total value of Cavan County Council PSC revenue projects of **€65,322,753.92**.

Cavan County Council's Public Library is a trusted and valued asset at the heart of the community, facilitating social, economic and cultural development and supports communities to take advantage of the opportunities afforded to them by a modern society. The core objective of Cavan Library and Archival Services is to foster reading literacy, to support equal access to learning and information, provide cultural spaces/facilities and enhance civic participation in society. The service currently comprises of three full-time Libraries and six part-time Libraries across County Cavan. Johnston Central Library is a catalyst in driving economic, social and cultural progress for Cavan Town and the County. It also provides a Prison Library Service at Loughan House Open Centre. It offers free public access to Information and Communication Technology and a fully interactive online library.

The Library Service Development Plan for 2017-2021 and the Annual Business Plan for 2019 clearly identifies the core objectives, activities, proposed outputs and outcomes of Cavan Library Service which are regularly monitored by all the relevant stakeholders. The Development Plans includes the roll out of My Open Library (self-service access outside of normal opening hours) and the building of a new state-of-the art Library in Virginia Town encompassing a Theatre and Civic Centre which is at an advanced planning stage.

Risk management procedures are in place together with assessments of key KPIs undertaken by the County Librarian and the Senior Executive Team of Cavan County Council. On completing the review Internal Audit is of the opinion that Cavan Library Service operated in accordance with all relevant protocols and that the related Revenue Expenditure Programme was effectively managed for 2019.

Based on findings of the In-depth Review of Cavan Library & Archival Service Internal Audit is of the opinion that this Revenue Expenditure Programme appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

3.6.2 22100057 - N3 Virginia Bypass – Capital Project – Expenditure Type – Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the **Proposed N3 Virginia Bypass Roads Capital Project**

Summary of In-Depth Check: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review was undertaken on the Proposed N3 Virginia Bypass Road's Capital Project as Expenditure being Incurred by the Roads & Infrastructure Dept of the Council. On drafting the inventory list for 2019 the estimated lifetime value of proposed roads capital project is **€280,000,000.00** which represents approximately **44%** of the total value of Cavan County Council's PSC Capital Projects of **€630,175,289.48**.

The Proposed N3 Virginia bypass is consistent with National, Regional and local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy and Cavan County Council Development Plans 2014 - 2020. The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA). It is envisaged that this bypass should greatly improve traffic congestion, road safety and the environment within Virginia town. It will also improve safety on the existing N3 and improve accessibility, social inclusion, integration and physical activity within Virginia, Cavan and the wider region.

Cavan County Council submitted a Project Appraisal Plan for the N3 Virginia Bypass to the TII and the Department of Transport Tourism and Sport (DTTaS) on the 17th July 2018. The Dept concluded that the proposed outline of the appraisal methodology was compliant with the relevant guidelines. In November 2018 Cavan County Council completed Phase 0 of the TIIs project management guidelines and TII approval was sought to proceed to the subsequent Planning and Design Phases of the N3 Virginia Bypass and to undertake a competition for the procurement of Technical Advisors (Multi-disciplinary Engineering Consultants) to progress the scheme through Phases 1 to 4 of the Project Management Guidelines. TII approval was granted in December 2018.

On completion of the necessary procurement protocols Cavan County Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. The relevant project management structure and scheduled key milestone are also in place up to Phase 4. TII PMG Phase 1 deliverables were undertaken by the Technical Consultants including the Feasibility Working Costs, Project Execution Plan together with the updated Project Brief. On the 19th Dec 2019 a Phase 1 Gate Review Statement was submitted by the Council to TII seeking approval to progress to Phase 2- Options Selection to identify the preferred/recommended route option. TII Approval was issued to Cavan County Council on 23rd Dec 2019 to progress to Phase 2- Assessment of Route Options. Monthly Sponsoring Agency management group meetings and Technical Meetings are held to collaborate on all aspects of the scheme. Quarterly Steering Group meetings are scheduled for all subsequent phases.

As required by the Public Spending Code and the Project Management Guidelines the initial project appraisals (Phase 0- 1) appear to have been strategically managed to date with the view of achieving the prime objective of the scheme and maximising the proposed outputs and outcomes.

Based on findings of the in-depth review on the Proposed Virginia Bypass the audit opinion is that Cavan County Council appears to **be broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

Through the completion of this Quality Assurance (QA) report, Cavan County Council is satisfied that it is meeting the obligations set out in the Public Spending Code (PSC). Assurances have been collated, by sampling various projects / programmes, by conducting in-depth checks and from signed letters/Memos of assurance of compliance with the Public Spending Code submitted annually by each Head of Section / Department.

The completion of the five steps of the QA Process is very important and the process will continue to be embedded into how Cavan County Council conducts its business. However, this report must again note that the QA process is extremely time consuming, and the administrative burden of the QA process has not eased over time as had been expected. This report also recommends the importance of Training and would welcome a national training course/programme on the PSC for the Local Government Sector.

Going forward, It is envisaged that the 5 steps of the Quality Assurance element of the PSC will continue to be coordinated by the Procurement Officer with in-depth checks being undertaken by the Internal Auditor. It is also recommended that the Quality Assurance report will continue to be published on the Council's website.

Finally, as not all Sections / Departments will be subject to in-depth checks, Letters/Memos of assurance of compliance with the Public Spending Code will continue to be sought annually from the Heads of each Section / Department. This will provide a basic level of comfort to the Chief Executive and Head of Finance with regard to each section's compliance with the Code.

5. Conclusion

The publication of this report fulfils Cavan County Councils obligation to produce a summary report outlining its expenditure and level of compliance with the PSC. Overall the report noted that the checklists completed by Cavan County Council showed a high level of compliance with the Public Spending Code and the in-depth checks carried out on a selection of projects / programmes revealed no major issues which would cast doubt on the Councils compliance with the Code.

The inventory outlined in this report clearly lists the current and capital expenditure for the 2019 period under the 3 different expenditure stages - expenditure being considered, expenditure being incurred, and expenditure recently ended.

Cavan County Council has and will continue to publish details of all procurements in excess of €10 million on its website as and when they arise. No new procurements in excess of €10 million arose in 2019.

The samples used to inform the Self-Assessed Compliance Checklists were very useful and showed the Council to be broadly compliant with the PSC.

The in-depth reviews undertaken by the Internal Auditor also showed the Council to be broadly/Substantially compliant (see Appendix 3) with the relevant requirements of the PSC.

This QA report has again identified a number of areas where assurance compliance is being met. These will continue to be monitored and where improvements can be made, they will be addressed accordingly.

Appendix 1

Cavan County Council

2019 Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects / Programmes with a value above €0.5m, categorised by:-

- Expenditure **being considered**,
- Expenditure **being incurred** and
- Expenditure **recently ended**.

Only projects with Total Project Expenditure matching these criteria are included in the Inventory table

Local Authority	Expenditure being considered			Expenditure being incurred		Expenditure recently ended		Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects €0.5 - €5m €5 - €20m €20m plus	Current Expenditure	> €0.5m Capital Grant Schemes	Current Expenditure	> €0.5m Capital Grant Schemes	
Cavan County Council								
Cavan County Council								
Housing & Building								
2019 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)								
2020 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)			€1,497,292.00					20% funded by the Local Authority
House Purchases 2017								
House Purchases 2018					€3,715,629.00			20% funded by the Local Authority
House Purchases 2019					€5,784,385.00			100% funded by Government Grant
House Purchases 2020			€2,500,000.00					100% funded by Government Grant
House Purchases 2021			€1,000,000.00					100% funded by Government Grant
Voluntary Housing Capital Scheme 2020			€700,000.00					100% funded by Government Grant
11502295 - Ballyhaise - Construction of 8 Units								100% funded by Government Grant
11506438 - Mullagh- Construction of 8 Units					€1,839,545.00			100% funded by Government Grant
11506429 - Butlersbridge - Construction of 4 Units					€1,330,379.00			100% funded by Government Grant
11506517 - St Brigids Terrace Cavan - Construction of 15 Units.					€623,236.00			100% funded by Government Grant
11506509 - Construce Ballinagh - Construction of 4 Units					€900,000.00			100% funded by Government Grant
					€705,959.00			100% funded by Government Grant

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended		Notes
	Current >€0.5m	Capital Grant Schemes > €0.5m	Capital Capital Projects €5 - €20m €20m plus	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes Capital Projects	
Cavan County Council									
Cavan County Council									
Housing & Building (Condt)									
11506236 - Butlersbridge - Main Street - Construction of 6 Units						€1,098,702.00			100% funded by Government Grant
11506417 - Mullagh- Construction of 16 Units						€4,169,498.00			100% funded by Government Grant
Bramble Lane Cavan - Construction of 19 Units.			€3,750,000.00						100% funded by Government Grant
11506522 - Elm Grove Cavan - Construction of 16 Units.						€2,143,479.00			100% funded by Government Grant
CAS Scheme - River Street Reconfiguration			€548,613.00						100% funded by Government Grant
CAS Scheme - 4 Units at Sonas Mullagh Co Cavan			€740,167.42						100% funded by Government Grant
11506556 - Turnkey Housing Development at Ashgrove						€2,572,878.00			100% funded by Government Grant
11506590 - CALF Scheme - 19 No Units at Ramparts New Virginia									100% funded by Government Grant
11506604 - CAS Scheme - 29 Units at Castlemanor Cavan						€1,435,218.00			100% funded by Government Grant
11506519 - 6 Units - Holborn Hill, Belturbet (Palais) (Design)						€2,864,702.00			100% funded by Government Grant
11506526 - 20 Units - Magheranure, Cootehill						€1,025,000.00			100% funded by Government Grant
11506533 - 10 Units - Cavan Road, Ballinagh						€4,571,163.00			100% funded by Government Grant
						€3,046,386.00			100% funded by Government Grant

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended		Notes
	Current >€0.5m	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	
Cavan County Council		€0.5 - €5m	€5 - €20m						
Cavan County Council			€20m plus						
Housing & Building (Condt)									
Level of Increase proposed for 2020 service cost - A01 - Maintenance & Improvement of LA Housing Units	€507,385.56								
A01 - Maintenance & Improvement of LA Housing Units				€2,182,681.42					
A03 - Housing Rent and Tenant Purchase Administration				€514,565.02					
A06 - Support to Housing Capital Prog.				€537,538.68					
A07 - RAS Programme				€4,545,202.00					
Road Transportation and Safety									
2211N3J - N3 Virginia Main Street Safety Scheme						€2,800,000.00			100% funded by Government Grant
221002N3 - N3 Virginia Town Pavement		€1,700,000.00							100% funded by Government Grant
22100010 - Butlersbridge/Belturbet									100% funded by Government Grant
22211550 - N55 - Corduff To South Of Killydoon - Section A									100% funded by Government Grant
22211551 - Dundavan Mullaghoran Realignment Scheme - N55						€11,409,422.00			100% funded by Government Grant
2211N3L - N3 Dublin Road Roundabout						€3,500,000.00		€7,722,644.28	100% funded by Government Grant

Local Authority	Expenditure being considered			Expenditure being incurred		Expenditure recently ended			Notes	
	Current >€0.5m	Capital Grant Schemes > €0.5m	Capital Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes		Capital Projects
Cavan County Council		€0.5 - €5m	€5 - €20m		€20m plus					
Cavan County Council										
Road Transportation and Safety (Condt)										
2221155C - N55 - Corduff To South Of Killydoon - Section B								€23,082,509.00		100% funded by Government Grant
221001N3 - N3 Cornaslieve to North of Virginia								€1,300,000.00		100% funded by Government Grant
2221155D - N55 Moynehall to North Ballinagh								€890,000.00		100% funded by Government Grant
22100057 - N3 Virginia Bypass								€280,000,000.00		100% funded by Government Grant
2220N87C - N87 - Swanlinbar								€1,000,000.00		100% funded by Government Grant
2220N879 - N87 Gortnultaghan								€700,000.00		100% funded by Government Grant
2220N87A - N87 Killyneary								€600,000.00		100% funded by Government Grant
2220N87B - N87 Ballyconnell to Snugborough								€1,200,000.00		100% funded by Government Grant
28880018 - East West Road (Dundalk to Sligo) SRLR Scheme								€127,300,000.00		100% funded by Government Grant
Virginia - Ballyjamesduff (Blackwater Bridge upgrade)		€600,000.00								100% funded by Government Grant
N3 Lisgrea Pavement Overlay		€800,000.00								100% funded by Government Grant
22101N16 - N16 Blacklion West Pavement Overlay								€1,600,000.00		100% funded by Government Grant
N55 Ballinagh Town Pavement Overlay										100% funded by Government Grant

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended			Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Capital Projects €0.5 - €5m €5 - €20m €20m plus	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	
Cavan County Council										
Cavan County Council										
Road Transportation and Safety (Condt)										
N55 North of Moynehall - N3			€1,750,000.00							100% funded by Government Grant
Virginia Carpark			€ 521,150.00							100% funded by Government Grant
N16 Blacklion East Pavement Overlay			€800,000.00							100% funded by Government Grant
N87 Killyaun			€900,000.00							100% funded by Government Grant
N87 Swanlinbar to Borim			€950,000.00							100% funded by Government Grant
N3 Kilmore Roundabout to Pollamore			€746,500.00							100% funded by Government Grant
N3 Whitegate to Mahera			€750,000.00							100% funded by Government Grant
Beiturbet to Ballyconnell Greenway										100% funded by Government Grant
Cavan Urban Greenway								€1,900,000.00		100% funded by Government Grant
Level of increase proposed for 2020 service cost - B04 - Local Road - Maintenance and Improvement	€1,512,655.60							€1,400,000.00		100% funded by Government Grant
B01 - NP Road - Maintenance and Improvement										
B03 - Regional Road - Maintenance and Improvement							€1,910,731.69			
B04 - Local Road - Maintenance and Improvement							€4,807,069.46			
							€12,844,725.48			

Local Authority	Expenditure being considered			Expenditure being incurred		Expenditure recently ended		Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Capital Projects €0.5 - €5m €5 - €20m €20m plus	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure Capital Grant Schemes	
Cavan County Council								
Cavan County Council								
Development Management (Condt)								
D06 - Community and Enterprise Function				€3,282,780.79				
D09 - Economic Development and Promotion				€1,516,228.73				
Environmental Services								
54202053 - Virginia New Fire Station						€1,700,000.00		100% funded by Government Grant
54202054 - Ballyjamesduff Fire Station						€1,200,000.00		100% funded by Government Grant
51202037 - Corranure Cell 4 Development						€1,100,013.00		100% funded by Government Grant
Remedial Works on Closed Landfill Sites		€1,200,000.00						100% funded by the Local Authority
Contingency Fund for Corranure Landfill 2017-2019						€1,200,000.00		100% funded by the Local Authority
E01 - Landfill Operation and Aftercare				€549,803.90				
E07 - Waste Regulations, Monitoring and Enforcement				€582,680.13				
E11 - Operation of Fire Service				€3,755,606.34				
E13 - Water Quality, Air and Noise Pollution				€533,734.82				

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended		Notes
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Capital Projects €0.5 - €5m €5 - €20m €20m plus	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	
Cavan County Council									
Cavan County Council									
Recreation and Amenity									
62201701 - Virginia Library									100% funded by Government Grant
64820010 - Ballyconnell to Ballyheady Outdoor Recreation Trail.						€3,543,147.00			25% funded by the Local Authority
Cavan Sports Campus						€1,198,500.00			30% funded By the Local Authority
Ballyjamesduff Regeneration Project			€5,750,000.00						25% funded By the Local Authority
Kingscourt Regeneration Project			€1,320,000.00						25% funded By the Local Authority
Cootehill Regeneration			€1,250,000.00						25% funded By the Local Authority
Ballyconnell Regeneration			€2,500,000.00						25% funded By the Local Authority
Destination Towns			€1,250,000.00						25% funded By the Local Authority
Cootehill Enterprise Park			€540,000.00						25% funded By the Local Authority
Virginia Enterprise Park			€880,000.00						25% funded By the Local Authority
Food Innovation Hub			€2,100,000.00						25% funded By the Local Authority
Future Regeneration Projects			€1,330,000.00						100% funded by the Local Authority
Burren/Shannon Pot			€3,800,000.00						25% funded By the Local Authority
Killykeen			€1,575,000.00						25% funded By the Local Authority
F02 - Operation of Library and Archival Service			€1,250,000.00						25% funded By the Local Authority
				€2,084,717.49					

Local Authority	Expenditure being considered			Expenditure being incurred			Expenditure recently ended		Notes
	Current >€0.5m	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	
Cavan County Council		€0.5 - €5m	€5 - €20m €20m plus						
Cavan County Council									
Recreation and Amenity (Condt)									
F04 - Community Sport and Recreational Development				€1,564,805.53					
F05 - Operation of Arts Programme				€1,694,009.72					
Agriculture, Education, Health and Welfare									
G04 - Veterinary Service				€563,820.47					
Miscellaneous Services									
85001695 - Capital Town Hall Refurbishment							€1,750,000.00		43% funded by the Local Authority
88800023 - Refurbishment Engineers Offices Farnham Street Cavan							€2,500,000.00		100% funded by the Local Authority
81101731 and 11506485 - Cootehill Business Park									25% funded by the Local Authority
Cavan County Council - Economic Development Sites			€1,500,000.00						100% funded by the Local Authority
Level of Increase proposed for 2020 service cost - H03 - Administration of Rates	€1,260,238.11								
H03 - Administration of Rates				€2,723,010.14					
H09 - Local Representation & Civic Leadership				€942,373.35					
H10 - Motor Taxation				€513,448.78					
H11 - Agency & Recoupable Services				€1,306,967.58					

Appendix 2

All Self-Assessment Checklists (1 – 7)

For 2019

Cavan County Council

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

General Obligations not specific to individual projects / programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	2019 is the 6 th year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2019. However, the PSC, the QA guidance (version 3) & the relevant changes for 2019 were circulated to all relevant staff & they were instructed & advised on same.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Where applicable the PSC is adapted, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to relevant Sections for review & application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section / Departments / Agency
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
1.8 Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - Required Sample reviewed
1.9 Is there a process in place to plan for ex post evaluations / Post Project Reviews? - Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Sanctioning Authority as and when required.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	3 out of the 4 projects/programmes that ended in 2019 (equating to 78% of exp that ended) had a post project review or similar carried out e.g. Final Account Reports/Close Out reports, verifying Housing improvement Works before releasing any grant aid payment, Reviews done in line with Grant requirements etc
1.11 Is there a process to follow up on the recommendations of previous evaluations /Post project reviews?	2	While each evaluation/Post Project review is very much project specific, the findings are noted for future consideration.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Outcomes and Findings have made staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes – where applicable, appraisals were undertaken in the format required by the relevant Sanctioning Authority & sent to them for approval
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Sanctioning Authority guidelines and requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis	N/A	Not Applicable, However historically where this is a requirement, a CBA would be prepared and submitted to the relevant Sanctioning Authority.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – where applicable, an early appraisal was conducted in accordance with relevant Sanctioning Authority guidelines, to facilitate decision making.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes - where applicable approval in principle was granted by the relevant Sanctioning Authority.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis CEEU = Central Expenditure Evaluation Unit	N/A	Not Applicable
2.7 Were the NDFA consulted for projects costing more than €20m? NDFA = National Development Finance Agency	N/A	Not Applicable
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes - where applicable, projects were tendered in line with approvals & relevant requirements.
2.9 Was approval granted to proceed to tender?	3	Yes - where applicable, approval to proceed to tender is obtained from the relevant line managers and where necessary from the relevant Sanctioning Authority.
2.10 Were procurement rules complied with?	3	Yes - where applicable, tenders were carried out in accordance with the relevant Procurement rules (EU directives & National Guidelines).
2.11 Were State Aid rules checked for all supports?	N/A	Not Applicable in Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes - where applicable, tenders were received in line with the approval in principle in terms of cost and what was expected to be delivered.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	N/A	Not Applicable
2.14 Have steps been put in place to gather performance indicator data?	N/A	Not Applicable
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Yes – Projects/programmes have a clear objective.
3.2 Are objectives measurable in quantitative terms?	3	Yes – as part of proposals/returns to the relevant Sanctioning Authority
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Yes – submissions are made under the relevant grant programme to the relevant Sanctioning Authority.
3.4 Was an appropriate appraisal method used?	3	Yes – appraisal methods clearly defined by relevant Sanctioning Authority. Budgets & progress reports are monitored on an ongoing basis.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not Applicable
3.6 Did the business case include a section on piloting?	3	Yes – regular detailed updates are given to the relevant Sanctioning Authority.
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	Not Applicable
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not Applicable
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Not Applicable
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not Applicable
3.11 Was the required approval granted?	N/A	Not Applicable – However historically spend in this area is subject to approval and funding from the relevant sanctioning Authority
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	Not Applicable - However historically Projects/ Programmes that are outsourced have set service delivery periods and end dates.
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Not Applicable - However when required all procurement procedures are carried out in accordance with the relevant procurement rules.
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?	N/A	Not Applicable
3.15 Have steps been put in place to gather performance indicator data?	N/A	Not Applicable
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes – Contracts were signed.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes – where applicable, Regular Meetings did take place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – where applicable either Council Staff co-ordinated implementation or it was outsourced to Consultants etc.
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	Yes – the Project Managers appointed were Senior Level Council Staff.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – where applicable regular monitoring and progress reports were carried out in accordance with the relevant Sanctioning Authorities guidelines and requirements.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – some agreed changes to budgets and time scales were necessary and the relevant projects kept within same.
4.7 Did budgets have to be adjusted?	3	Yes - Budgets needed to be adjusted, in line with programme changes and tender responses. Adjustments were done in accordance with Management approval & /or with Sanctioning Authorities approval (where necessary)
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes – Council decisions on changes to budgets/time schedules were made promptly
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis	3	Yes – where applicable
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes – where applicable
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Not Applicable, however historically where Budgets need adjusting, it is done in accordance with Management approval & /or with Sanctioning Authorities approval (if necessary)
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	Not Applicable
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Incurring Current Expenditure	Self- Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Grant Schemes & Allocations, SLA's, Annual Business Plans, Strategies, and Statutory Requirements etc.
5.2 Are outputs well defined?	3	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Databases, SLA's, Schemes or Programmes, Strategies, Annual Business Plans, CE Monthly Reports, and National set Targets/KPI's
5.3 Are outputs quantified on a regular basis?	3	Yes – outputs quantified regularly and reported to the relevant Sanctioning Authority as required e.g. monthly/quarterly/annually.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – through PMDS, various Databases, & depending on the Scheme, Programme, SLA, or Project, through various types of Reports, incl Financial/Activity Reports, AFS's, Service Indicators & KPI's that are issued to the relevant Sanctioning Authority monthly, quarterly or annually.
5.5 Are outcomes well defined?	3	Yes – through various Statistical Reports, Sanctioning Authority Reports, KPI's, Databases, SLA's Annual Service Delivery Plans, etc
5.6 Are outcomes quantified on a regular basis?	3	Yes – They are captured in Statistical Reports, Monthly, Quarterly and Annual Reports to Management, Monthly CE Reports, SLA's, Visitor Number reports etc, and other relevant Sanctioning Authority Returns, Surveys, KPI's etc
5.7 Are unit costings compiled for performance monitoring?	3	Yes – where applicable, unit costings are compiled for Management and in accordance with the relevant Sanctioning Authority Reporting requirements, Returns, KPI's etc
5.8 Are other data compiled to monitor performance?	3	Yes – where applicable, in Financial Reports (AFS), CE Monthly Reports and various returns to the relevant Sanctioning Authorities as required.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – through regular meetings, Databases, SLA's, Surveys, Audit and Reports from the Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly CE Reports, KPI's etc.
5.10 Has the organisation engaged in any other 'evaluation proofing' ³ of programmes/projects?	3	Yes – where applicable, through Databases, Programmes and National Initiatives. In addition to this we have Internal Audits, Local Government Audits, Department Audits. Reports to Sanctioning Authorities, Senior Management and CE Monthly Reports etc.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	3 out of the 4 projects/programmes that ended in 2019 (equating to 78% of exp that ended) had a post project review or similar carried out e.g. Final Account Reports/Close Out reports, verifying Housing improvement Works before releasing any grant aid payment, Reviews done in line with Grant requirements etc
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	3 out of the 4 projects/programmes that ended in 2019 (equating to 78% of exp that ended) had a post project review or similar carried out e.g. Final Account Reports/Close Out reports, verifying Housing improvement Works before releasing any grant aid payment, Reviews done in line with Grant requirements etc
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	Not Applicable, however historically Post Project Reviews are conducted as and when required.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	Not Applicable, however historically lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information and were applicable, end of project feedback is also given.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	Not Applicable, however historically were possible, practices are amended in view of lessons learned
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Yes – reviews are carried out by Council Staff and through Audit (internal and external).
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2019
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2019
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2019
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2019
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2019
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2019
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

Appendix 3

Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIALLY	Evaluation Opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion:	The controls are being consistently applied
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
	Testing Opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet it's objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of non compliance puts the system objectives at risk.
UNACCEPTABLE	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet it's objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

Appendix 4

Quality Assurance - In - Dept Checks and Reviews

Quality Assurance – In Depth Check

Current (Revenue) Programme

F02 - Operation of Library and Archival Service

Cavan County Council
Internal Audit Department



Comhairle Contae an Chabháin
Cavan County Council

Public Spending Code for 2019

In-depth Review on the
Cavan Library & Archival Revenue Programme (F02)
(Revenue Expenditure being Incurred)


July 2020

Quality Assurance – In Depth Check

Operation of the Cavan Library and Archival Revenue Expenditure Programme for 2017

Section A: Introduction

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

Programme or Project Information	
Name	Cavan Country Council's Library and Archival Revenue Programme 2019 (Revenue Service F02) 
Detail	Provision of Library and Archival Services in County Cavan
Responsible Body	Cavan County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	01/01/2019 (Annual)
End Date	31/12/2019 (Annual)
Overall Estimated Lifetime Cost for 2019	€2,084,717.49 (F02)

Project Description Cavan Country Council's Library / Archival Revenue Programme 2019

Cavan County Library Service was first established in 1930 to provide a network of book lending outlets in County Cavan. Over the decades a wide range of services have evolved in response to ongoing user needs (social, economic and cultural), national strategies and models of good practice. Cavan Library Service currently consist of three full-time libraries

and six part-time libraries supported by Library Headquarters in Cavan Town. It provides an essential and fundamental quality of life service to many people in the County and wider area.

Public Libraries - Background

The Public Library Service is unique in that it contributes across a broad spectrum of government policy areas and offers the largest information and cultural infrastructure in Ireland. Every local authority is responsible for managing and delivering the public library service in its administrative area. The Public Libraries Act 1855 provided the foundation for the development of public libraries in Ireland, empowering local authorities to levy rates for the provision of public library services. In 1947, An Chomhairle Leabharlanna was established under the Public Libraries Act – its functions included assisting and supporting local authorities and advising the responsible Minister on the strategic development of the public library service. These functions were transferred to Libraries Development, Local Government Management Agency in 2012. The Public Library Grants Scheme was introduced by the Minister for Local Government in 1961 and provided an exchequer subsidy on loans raised by local authorities to fund new libraries. In 1988, a new Public Library Buildings Capital Programme was launched, providing up to 75% grant aid to the cost of developing new libraries. The programme invested significantly in new libraries with acknowledgment that this investment programme also needed to be underpinned by a planned strategic approach.

VISION FOR OUR PUBLIC LIBRARIES 2022

- A bright attractive, trusted, welcoming, civic space** (Icon: Library building)
- Self-service with extended opening hours** (Icon: Clock)
- Centrally located, accessible and visible** (Icon: Eye)
- Leading edge digital technologies to enhance the service and available for users with support from staff** (Icon: Network of dots)
- A focal point for all public services** (Icon: Target)
- Free service, no fines or lending charges** (Icon: Euro symbol with slash)
- Valued by and essential to communities** (Icon: Group of people)
- friendly, skilled staff, actively supporting and guiding users throughout the library** (Icon: Hand holding gear)
- Attracting users of all ages in large numbers** (Icon: Group of people)
- A wide range of resources and services for work, leisure, learning and creativity, online and in-library** (Icon: Person with circular arrows)
- A meeting place, informally and formally** (Icon: Group of people)
- Workstation facilities for hot-desking** (Icon: Laptop)
- The go-to place locally, with national reach** (Icon: Map of Ireland)
- Attracting and benefiting local residents and users** (Icon: Location pin with checkmark)
- Places for creativity and culture** (Icon: Overlapping squares)

Cavan Library Services

Johnston Central Library is a catalyst in driving economic, social and cultural progress for Cavan Town and the County. In addition to this Bailieborough Library and Cootehill Library are heavily used services by local communities as full-time libraries.

The Services of Cavan Library include:

- Free membership - giving access to books, DVDs, digital and online material
- Free Wi-Fi, internet access and computer facilities
- Reading and study spaces
- Wide ranging events programme for all ages, abilities and backgrounds
- Community spaces for use by all
- Extensive online resources
- Services of trained, experienced staff
- Logistics are in place for My Open Library service in Johnston Central Library, Cavan Town

Cavan Library Services also provides a Prison Library Service at Loughan House Open Centre. It offers free public access to Information and Communication Technology and a fully interactive online library. To deliver this important service, Cavan County Council is developing a network of modern Branch Libraries.

This includes a state-of-the art Library, Theatre and Civic Centre in Virginia Town which is currently at an advanced planning stage.

Cavan Library Services (CLS) Development Plan 2017-2021

Library Mission: The mission of CLS is to provide educational, informational, cultural and recreational library resources and services in a professional and inclusive way, enabling people living in County Cavan and wider spectrum and to improve the quality of their lives.

The CLS Development Plan sets out a vision for the future of the Library service following a comprehensive process of consultation. It provides a template to focus the future development of Cavan Library Service to ensure equal access to reading, information, knowledge and learning opportunities for the people of the county and beyond.

This document which is five-year Strategic Action Plan for Cavan Library Services 2017 – 2021 reflects national strategies in place for public libraries, specifically those outlined in *Opportunities for All - A Strategy for Public Libraries 2013 – 2017*.

It builds on the previous five-year plan 'Libraries Matter' by continuing the development of quality services, facilities, resources and infrastructure and engaging with the citizens of County Cavan and their leisure, social and informational needs at all levels.

This will be done by working creatively and collaboratively with a range of partners locally, regionally and nationally and making strategic and flexible use of technology. It also includes significant capital developments over the next five years together with the launch of My Open Library (self-service access outside of normal opening hours) and the building of a new library in Virginia.

Values & Principles

Cavan Library Development Plan is supported by the following values and principles:

1. Open access to recorded knowledge, information and creative works
2. Connection of people to ideas, fostering intellectual freedom
3. Commitment to literacy and learning of all kinds
4. Dedication to equality, with respect for diversity and individuality
5. Preservation, in all forms, of local records, including programme of digitisation
6. Delivery of excellence in services
7. Working in partnership and collaboration to advance these values

These are also supported by the 2016 Public Library Manifesto which outlines the following values:

- **At the heart of communities** - Irish public libraries are the heart of communities, both urban and rural, providing a range of mostly modern buildings, free public spaces for everyone in the community to make use of
- **Reading literacy** - Irish public libraries foster reading and literacy and a love and appreciation of books and reading
- **Learning and information** - Irish public libraries support learning - formal and informal - and deliver information in a variety of formats to meet the many and varied needs of citizens
- **Cultural space** - Irish public libraries provide a welcoming critical cultural space showcasing, curating, and preserving diverse heritage and providing opportunities for creative expression.
- **Democracy and participation** - Irish public libraries strengthen real democracy, by enhancing civic participation and by enhancing life opportunities for every citizen in the State

Cavan Library Service's policy to ensure that all members of the community have the opportunity to avail of services provided by our County and local libraries and that all services are fully accessible.

Cavan Library Objectives / Vision

The vision of CLS is to provide a library service that is a cornerstone of the community, within easy reach of all residents of the county, providing equitable access to information, knowledge and learning opportunities, contributing to the economic, social and cultural fabric of Cavan society and supporting community cohesion.

Cavan Library Service's key objective to make a substantial contribution to economic, social and cultural progress for all living and working in County Cavan. It aims to do so by:

- Fostering self-development of the individual and the group at each stage of formal education and through lifelong learning.

- Making accurate information (local, national and international) speedily and democratically available.
- Encouraging the positive and creative use of leisure time.
- Being a key focus of cultural life in the County and a resource for culture and the imagination.
- Providing civic spaces that act as focal points for social and cultural activities, open to and used by all.
- Contributing to making Cavan a quality tourist destination.
- Co-operating with other agencies to develop services.
- Facilitate the on-going development and improvement of the services provided by libraries throughout the County.
- Supporting the provision of adequate means and facilities for exhibitions, workshops, lectures and community educational activities in the libraries throughout the County.

Library Business Plan 2019 – Programme of Actions

A detailed Business Plan outlining the annual programme of works for the library for 2019 was prepared by the County Librarian which was in line with the objectives of the plan for National Evolving Libraries and Cavan County Council's own Corporate Plan. It provides clear direction on how Cavan Library aims to achieve its core objectives including Improving the Library Infrastructure and Building Community Cohesion-Inclusive Services / Partnerships / Marketing. The Library objectives and annual work programme were matched to the need of its users, the resources / funding available, the key players and critical weaknesses and issues identified. Key work targets, timeframes and implementation dates were established with the relevant Performance Indicators in place to monitor achievements.

Cavan Library Staff Resources - 2019

Title	Grade	Number
County Librarian	8	1
Executive Librarian	6	1
Librarian	5	2
Senior Library Assistant	4	4
Clerical Officer	3	2
Branch Librarians	3	13
Total Staff		23

The Library Management System

In 2017 Cavan Library Service transitioned to a single national Library Management System which serves all 31 Public Library Authorities. This automated system underpins a service that enhances the user experience, including a single membership card that can be used in any public library in Ireland and a national delivery service that delivers and collects items to and from libraries.

Cavan Library Services and Archival Programme - Income / Funding 2019

Library Grant Funding Streams 2019

Government Dept /Agency	Funding Stream	€	Programme
Department of Rural and Community Development	Dormant Account Funding	13,297.50	Services to Marginalised Communities
Department of Arts, Culture & the Gaeltacht Monaghan Co. Co.	Creative Ireland	101,774.00 14,983.61 390.60	Creative Ireland Creative Ireland – Cruinniú na nÓg Creative Ireland Cruinniu Programme (Monaghan Co. Co.)
Department of Arts, Culture & the Gaeltacht	Decade of Commemoration	7,858.65	Decade of Commemoration
Central Govt	Pobal	4,182.77	Healthy Ireland at your Library
Dept of Justice	Loughlan House Prison	8,426.87	Prison Library Service at Loughlan House Open Centre
Department of Business, Enterprise and Innovation	Science Foundation Ireland (fund administered by Monaghan County Council	10,000.00	Cavan Monaghan Science Festival
Grant Funding	Totals	€160,914.00	

Additional Library Income

In 2019 Cavan Library generated €12,476.94 from various services provided such as photocopying, venue hire etc. Excluding Dept grants and other revenue streams the balance of the Library and Archival Programme Expenditure (approx. 90%) is funded or supported through Cavan County Council's own income sources.

Financial Accounts System - Cavan FO2 Library Revenue Expenditure for 2019

The financial activities of the Cavan Library are recorded and monitored on the Council's Agresso accounts system. A detailed income and expenditure Library budget for 2019 was agreed a between the County Librarian and the Senior Management Team of Cavan County Council.

Cavan County Council Library AFS & Budget Summary 2019	Budget Figures	Actual Income & Expenditure	Creative Ireland Programme	Library AFS F02 Income & Exp
Actual Budget expenditure	1,989,717	1,940,052	144,665	€2,084,717
Library Income - 2019	73,434	71,296	145,077	€216,373
Library Net Revenue Programme Expenditure & Budgeted Figures for 2019	€1,916,283	1,868,756	-412	€1,868,344

Based on the information available the operating costs for 2019 appears to have been effectively managed with annual gross expenditure amounting to €2,084,717.00 and the net expenditure after income of €1,868,344 was kept within the agreed budget.

The following chart provides a summary expenditure applied to the different AFS Library Jobs per expenditure type / account element. These AFS Revenue expenditure figures of the library also include the expenditure incurred on the Creative Ireland 2019 Peace Programme as funded by the Department of Arts, Culture & the Gaeltacht and piloted by CLS.

AFS Job Ref	Revenue Expenditure per Library Job Agresso Details		2019	€	%
62100001	ADMINISTRATIVE H.Q.	F0201	423,974		
ZF02ZZZZ	F02 Central Service Support Costs CCC	F0299	578,423	1,002,397	48
62800002	ARCHIVIST	F0202	6,260		
62300001	PURCHASE OF BOOKS	F0204	75,619	81,880	4
62400001	CONTRIBUTION TO AN COMHAIRLE LEABHARLANNA	F0205	10,499	10,499	0.5
62100002	CENTRAL LIBRARY CAVAN	F0201	397,772		
62100004	BAILIEBORO LIBRARY	F0201	165,917		
62100003	COOTEHILL LIBRARY	F0201	145,071		
62100005	BELTURBET LIBRARY	F0201	31,583		
62100008	VIRGINIA LIBRARY	F0201	22,792		
62100007	BALLYJAMESDUFF LIBRARY	F0201	15,550		
62100006	ARVA LIBRARY	F0201	33,943		
62100012	BALLYCONNELL LIBRARY	F0201	15,186		
62100009	KINGSCOURT LIBRARY	F0201	6,984		
62100011	LOUGHAN HOUSE BRANCH LIBRARY	F0201	9,555		
62100031	SCHOOLS LIBRARY SERVICE	F0201	922	845,276	40.5
				€1,940,052	
62100051	CREATIVE IRELAND- Peace Programme	F0201		€144,665	7
	Total for Library Service F02			€2,084,717	100%

On reviewing the above figures Internal Audit noted that 48% (€1,002,397) of the Library Service operating costs were charged to both the HQ Administrative Job & the Central Service Support Cost Job while the remaining 52% was charged to the various Branch Libraries and other operating jobs / projects.

AFS Account Element	Library Expenditure per Account Element	€	%
60030-62000	Wages / Salaries & Related Costs	922,073.11	44%
Y1002-Y1012	CCC Central Support Cost Allocations	578,422.94	28%
65500	Minor Contracts- Trade Services & other works	745.00	0
67500	Non-Capital Equip Purchase - Computers	14,700.24	1
68000	Non-Capital Equip Purchase - Office Equip / Furniture	323.46	0
69150	Repairs & Maintenance - Buildings (excl. LA Housing)	15,121.41	1
69250	Repairs & Maintenance- Computer Equip	51,345.18	2
69260	Repairs & Maintenance - Other Equip	9,817.98	0
69300	Capital Contracts Expenditure	29,714.30	1
70000	Materials	40,175.95	2
70990	Issues from Stores	14,251.10	1
71000	Insurance	20,342.46	1
71500	Arts Activities	70,727.96	3
71550 & 65600	Library Book Purchase / Intra Transfers	76,121.04	4
72900	Other Grants	100.00	0
73400	Staff Travelling & Subsistence Expenses	8,961.96	0
74500	Entertainment Expenses	1,400.00	0
76000	Communication Expenses	11,486.47	1
77100	Courier	731.85	0
77200	Security - Property	9,454.18	0
80000	Advertising	4,792.31	0
81000	Printing & Office Consumables	3,685.50	0
82100	Statutory Contributions to Other Bodies	12,326.75	1
85000	Rent	190.46	0
85100	Rates and Other LA charges	2,385.68	0
85200	Cleaning	32,610.93	2
86000	Energy/Utilities	39,508.44	2
90120	Non - Housing Loan Repayments	4,417.22	0
99000	Miscellaneous Expenses / Creative Ireland Expenditure	108,671.49	5
90200-92000	Overdraft /financial /Prompt Payments / Exchange Gain or Loss Charges	112.12	0
	Total for Library Service F02	€2,084,717.49	100%

The above cost analysis of the Revenue Expenditure figures per expenditure type highlights the level dependence placed on staff resources in maintaining the daily library services as 44% (€922,073.11) of the library costs relate to salaries / wages and a further 28% (€578,422.94) relates to the Central Admin/IT / Financial Support charges provided to the Library by the Council.

Procurement Procedures

All goods and services acquired by the Library are processed in accordance with EU, national & local procurement regulations and guidelines. Procurement advice is also sought from the

Central Tendering Administration Unit of the Council. Library renovation and maintenance works is generally procured through the Housing Construction Dept of the Council via the necessary quotes or e-tenders or national framework procedures. Chief Executive Orders are sought for all expenditure transactions valued at €10,000.00 or greater.

Library Book Procurement

A Framework Contract was established for the supply of Public Library Books and AV Material for the 31 Public Library Authorities in 2017. Books are procured from the successful contractors listed on the framework. In 2019 book purchases amounted to €75,619.00 and were charged to Library Job 62300001.

Creative Ireland Grants

In 2019 Cavan Library Service awarded a number of grants under the Creative Ireland Programme. These were processed via a public call for applicants to demonstrate the compatibility of proposed project or events in at least two of the five pillars of the programme together with an outline of the project costs and its alignment to the themes / objective of Creative Ireland. The process applied was open and fair with grant applications assessed by two external adjudicators from outside the County.

Risk Management Procedures

The Risk Management Procedures of Cavan County Council are fully adhered to by the executive of Cavan Library Services. A Library Risk Register was prepared for 2019 for consideration by the Senior Management Team of the Council which identified 9 high risks categories in the area of Financial Budgets, Dept Funding, Regulatory Compliance, IT Systems / Technology, Insurance, Health & Safety Concerns and GDPR Compliance with the necessary risk mitigation controls put in place to addresses same.

Performance Indicators- Local Authority Performance Indicator Report 2018

In accordance with the regulatory requirements Cavan Library prepares Annual Performance Indicator stats for the LGMA for review by the National Oversight Audit Committee (NOAC).

LIBRARY/RECREATION SERVICES COMPARISON REPORT YEAR ENDED 31/12/2018

L1 - Library Visits and items used; L2 Cost of Operating a Library Service

Authority	No of Library Visits per head of Population	No of Items Issued to Borrowers in the Year	Cost Per Capita (based on 2016 census)
Cavan County	2.39	107,555	26.71
Laois County	3.66	198,752	27.16
Longford County	5.69	89,297	47.32
Louth	2.01	365,684	23.31
Monaghan County	3.78	168,186	42.42
Offaly County	3.15	153,384	30.26
Roscommon County	2.08	108,043	28.51

The Library Service Performance Indicator’s Report for 2018 issued by NOAC highlighted that the average number of library visits nationally per head of population was 3.58 which was a slight increase on the 2017 figures. The highest for all authorities was 6.01 visits while the lowest was 2.01 per head of population. The number of visits per head of population in Cavan was 2.39 which appears slightly below the national average figures but it appears slightly higher in comparison to other counties of a similar size. Nationally the average cost of the operating the library service per capita in 2018 ranged from €20.18 per capita to €62.07. Based on the 2018 census figures the cost per capita of Cavan Library Services was €26.71 which appears satisfactory.

Note: Due to the Covid 19 Restrictions there are no national comparison stats available for 2019 as they have still to be finalised by NOAC. The following chart provides the particulars of performance stats for 2018 & 2019 as submitted by CLS which indicate an increase on the number of Library visit for 2019 @ 182,998 and the number items borrowed @ 115,681.

Cavan Library Service Performance Indicators submitted to the NOAC for 2018 & 2019

Performance Indicator	2019	2018
Library/Recreation Services (L1 and L2)		
<u>L1: Library Visits and Issues</u>		
A. Number of visits to libraries per head of population for the LA area per the 2016 Census.	182,998	181,772
B. Number of items issued to library borrowers in the year.	115,681	107,555
C. Number of library registered membership per head of population. NEW DEFINITION FOR 2019 (data provided by Library Development, LGMA)	6,495	9,557
<u>L2: Cost per capita of operating a Library Service</u>		
A. The Annual Financial Statement (AFS) Programme F data for 2019 divided by the population of the LA area per the 2016 Census.	27.37	26.70
NEW INDICATOR FOR 2019		
B. The annual per capita expenditure on collections over the period 01/01/2019 to 31/12/2019.	0.99	

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Cavan County Library Service has completed a Programme Logic Model (PLM) for the Cavan County Council's Library and Archival Revenue Programme 2019 (Revenue Service F02). 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"> *To deliver a quality modern library service in our community. *To develop literacy and information skills. *To increase library membership and usage. *To maintain high standards in library buildings, technology and facilities. 	<ul style="list-style-type: none"> *Dept Funding. *Staff resources (23) *Library Building / Facilities. *Library Stock 161,210 *Local Authority Supports. *Central Service Supports. *Contracts with suppliers for book purchasing, library distribution service, library management system, online resources, computer software. *Co-operation of all relevant stakeholder, educations bodies, neighbouring LAs, Prison Service etc. 	<ul style="list-style-type: none"> * Management of Services & Budgets *Preparation of Service Delivery/ Business Plan *Risk Management *Monitoring Performance *Preparation and Submission of the Annual Service Indicator. *Preparation and Submission of Grant Applications *Provision of quality literary services, including books, and online resources. *Delivery of a varied program of cultural activities in line with local and national events and festivals. EG. Creative Ireland Programme. 	<ul style="list-style-type: none"> *Strong links with local schools, from pre-school to third level, with class visits, activities and lectures *Fostered self-development by providing access to quality information and reading material, online resources, access to technology and high-speed internet access. * 182,998 library visits * 115,681 library products borrowed. *Science Festival Cavan/Monaghan. *Creative Ireland Programme & Decade Commemoration. 	<ul style="list-style-type: none"> *Greater awareness and usage of Library services in the communities of Co Cavan. *Supporting the Strategic Objectives of Cavan County Council's Corporate Plan 2015-2019. *Enhanced literacy and information skills of the people of County Cavan. * Supported education programmes with the County. * Supported the Healthy Eating Programme in Cavan. *Nurtured the historic culture of the county.

Description of Programme Logic Model

Objectives: To deliver a quality modern library service that is a cornerstone of the community, within easy reach of all residents of the county, that provides equitable access to information, knowledge and learning opportunities, contributing to the economic, social and cultural fabric of Cavan society and supporting community cohesion. To increase library membership and to operate an effective and efficient Library Services that meets the changing needs of society.

Inputs: These include, Local & Govt Funding / Revenue Budget €2,084,717.00, Staff Resources – 23 Qualified Librarians / Executive / Clerical officials, three full-time libraries and six part-time libraries, Library Stock, IT and Computer Systems and the Central Admin Supports of Cavan County Council, Collaboration and shared services of neighbouring LA libraries, support of the Libraries Development, Local Government Management Agency, Community Volunteers.

Activities: the key activities included the overall management of the library services & financial budgets, management of staff resources, provision of customer service, preparation of the service delivery / business plan, risk management procedures, monitoring performance and preparation of the Key Services Indicators, preparation and submission of grant applications, provision / procurement of quality literary services, including books and online resources and the delivery of a varied program of cultural activities in line with local and national events and festivals. EG. Creative Ireland Programme.

Outputs: There were a total of 181,772 Library visits in 2018 and 107,555 Library items were issued to borrowers. These output figures increased to 182,998 visits and 115,681 Library items borrowed in 2019.

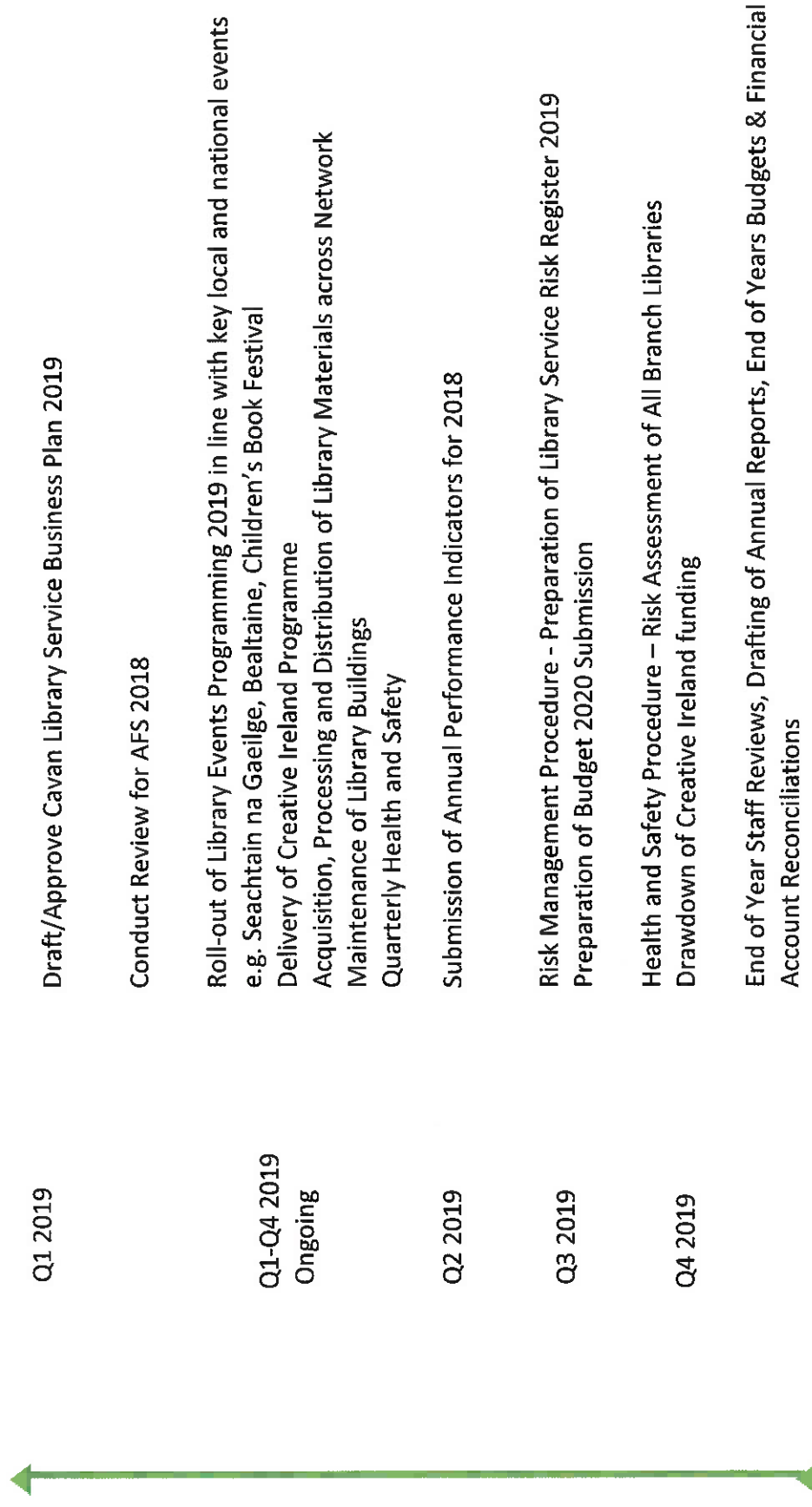
The following was provided to the communities of County Cavan; Free membership - giving access to books, DVDs, digital and online material, Free Wi-Fi, internet access and computer facilities, reading and study spaces, a wide range of events / programme for all ages, abilities and backgrounds, community spaces for use by all, extensive online resources, services of trained/ experienced staff, logistics put in place for My Open Library service in Johnston Central Library. CLS also successfully rolled out the Annual Science Festival, the Creative Ireland Programme & the Decade Commemoration

Outcomes: A greater awareness and usage of Library services in the communities of Co Cavan, supporting the strategic objectives of Cavan County Council's Corporate Plan 2015-2019, enhanced literacy and information skills of the people of County Cavan, supported education programmes with the County. Supported the Healthy Eating Programme in Cavan and nurtured the historic culture of the county.

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

The following section tracks the Library and Archival Revenue Programme 2019 from inception to conclusion in terms of major project/programme milestones

Provision of a public library service is a continuous annual programme of work and is funded through the Revenue Account.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Library and Archival Revenue Programme 2019.

Project/Programme Key Documents	
Title	Details
Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities	The current public library strategy covers the period 2018 to 2022 and sets out the roadmap for the development of public library services in Ireland.
Evolving Libraries: Cavan Library Service Development Plan 2017-2021	Cavan Library Service Development Plan clearly outlines the mission statement, strategic objective, the organisational structure, core values, the key players and the critical issues facing the Cavan County Library Service.
Cavan County Library Service Business Plan 2019	The Library Service Business Plan of Cavan County Council outlines the programme of work for 2019, the key players and the critical issues facing Cavan County Library Service.
Adopted Budget of Cavan County Library Service	The Annual Budget sets out the funds available to manage the income and expenditure activities of the Library Service for the coming year (2019). The Library Service Budget is approved by the Council.
CCC's Annual Financial Statement for 2019. Library and Archival Revenue expenditure Programme 2019 (Revenue Service F02)	The Annual Financial Statement sets out the Cavan County Council financial position for 2019. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various Council Depts including the Library Services (Cavan County Council's Library and Archival Revenue Programme (F02).
Annual Performance Indicators of Cavan County Library Service for 2018 & 2019	Public library visits and library lending are key performance indicators, as is the per capita cost of operating the Library Service. The KPI's measure performance against a set of local targets and that of other Local Authorities (KPI Stats - L1 and L2).
Cavan Library Services- Risk Register.	Risk Management Procedures and Risk Register for 2019
Procurement / Financial Records	Purchase Requisition / Purchase orders, Invoices, Supporting Documentations, Controls Procedures, Managers Orders, Income Records, Particulars of Grants recouped.

Key Documents 1: Our Public Libraries 2022: Inspiring, Connecting and Empowering Communities (Evolving Libraries) / Cavan Library Service Development Plan 2017-2021 & Cavan County Library Service Business Plan 2019. These documents clearly outline the key objectives, planned activities and future milestones to ensure the sustainability of the library services within County Cavan. The Library Development Plan 2017-2021 together with their Annual Services Plan for 2019 support many key community, recreational, educational and community development strategies of Cavan County Council and match the future vision of Library Services nationally.

Key Documents 2: The Adopted Budget of Cavan County Library Service for 2019 & CCC's Annual Financial Statement for 2019. Library and Archival Revenue Expenditure Programme 2019 (Revenue Service F02). The Annual Budget sets the projected income and expenditure activities of the Library Service for the coming year (2019) as approved by the Council. The Annual Financial Statement clearly outlines the level of actual expenditure relating to Revenue Service F02 together with the details of the spend categories and the costs charged to the appropriated Library Jobs. The Library Revenue Expenditure Programme for 2019 was kept within budget.

Key Document 3: Annual Performance Indicators of Cavan County Library Service (KPI Stats - L1 and L2) for 2018 & 2019. *Public Library Standards and Benchmarks* (April 2015) sets out the benchmarks and performance measures that are the standard for the delivery of library services nationally. The Performance Indicator Statistic of the Library Service allows management to assess performance targets and achievements of Cavan Library Service in comparison with national and local statistics. The figures provided indicate that CLS performance level appear to be in line with counties of a similar size.

Key Documents 4: Cavan Library Service Risk Management Procedures for 2019. The Risk Register of Cavan Library Service for 2019 provides reasonable assurance that the potential risks of the Library were identify, monitored, controlled and reviewed in line with the Councils' Risk Management Procedures. All necessary library insurance cover is incorporated on the Council's IPB Insurance Policy and the necessary data protection procedures adhered to.

Key Documents 5: Procurement Records / Financial Records and Controls Procedures. At the time of the review all financial records relating to Cavan Library Services were available for review. These are recorded on Agresso, the Financial Accounts System of the Council with the relevant supporting documentation electronically save onto the system for audit purposes. Hardcopies of the procurement records are also available.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Library and Archival Revenue Programme 2019. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Evolving Libraries: Cavan Library Service Development Plan 2017-2021	Assessment of future planning strategy of Cavan Library Service	Yes
Cavan County Library Service Business Plan 2019	To ensure the Service Delivery Plan supported the objectives of Council's Corporate Plan and the National Strategy	Yes
Adopted Budget of Cavan County Library Service for 2019 & CCC's Annual Financial Statement for 2019.	To assess the level of financial controls in place	Yes
Annual Performance Indicators of Cavan County Library Service (KPI Stats - L1 and L2) for 2018 & 2019	To determine the performance of the County Library with National & Local Libraries services	Yes
Procurement Records / Financial Records and Controls Procedures	To ensure compliance with best procurement practice and determine the level of governance controls over Cavan Library Services	Yes

Data Availability and Proposed Next Steps

This in-depth review found that all of the necessary information and documentation relating to the operations of Cavan Library & Archival was available for inspection. The key documents surrounding the operations of the Library Service included the Service Development Plan 2017-2022, the Annual Library Service Plan 2019, the adopted budget for 2019 together with the Annual & Financial Statements for 2019, Library Income and Grant Funding Records, Agresso Financial Reports and Procurement Records, Payroll Reports, Cavan Library Risk Register for 2019 and the particulars of Annual KPI Performance Indicators for 2018 & 2019.

The ongoing development of quality services, facilities, resources and infrastructure and engaging with the citizens of County Cavan is of upmost importance to the management and staff of Cavan Library Dept.

This can only be achieved by working creatively and collaboratively with a range of partners locally, regionally and nationally and making strategic and flexible use of technology. Future plans include significant capital developments over the next five years together with the launch of My Open Library (self-service access outside of normal opening hours) and the building of a new library in Virginia town in Co Cavan.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Library and Archival Revenue Programme 2019 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); On completion of this In-Depth Review Internal Audit can provide reasonable assurance that the Revenue Programme of Cavan Library and Archive Service as operated by Cavan County Council is effectively managed and adheres to the standards set out in the Public Spending Code. This Library Service is in existing since 1930 and has evolved in response to ongoing user needs (social, economic and cultural), national strategies and models of good practice. The planned development of Cavan Library Service 2017-2022 is in line with the vision of libraries nationally. Cavan Library Service strives to deliver a quality modern library service that is a cornerstone of the community, within easy reach of all residents of the county, that provides equitable access to information, knowledge and learning opportunities, contributing to the economic, social and cultural fabric of Cavan. The PSC In-depth Review found that the appropriate organisational management structure is in place together with rigorous budget, financial, and risk control procedures applied. The related Library income & expenditure details and the key performance indicators are closely monitored by both the County Librarian and the Executive of Cavan County Council with a view of achieving maximum outcomes from the Library Services that support the strategic objectives of the Council's Corporate Plans 2015-2019.

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 relevant information is available to facilitate a full evaluation of the programme at a later date. Please note that the outcomes achieved in relation to the Key Performance Indicators are extremely difficult to measure or compare given the subjective nature of the services covered by the revenue programmes and the national variances in county sizes and environments.

What improvements are recommended such that future processes and management are enhanced? Internal Audit is satisfied that management of Cavan Library & Archival Service strive to comply with all necessary regulations and guidelines. Some minor concerns were raised as part of the review regarding adherence to the Council's Purchase to Pay Control Procedures. From an administrative prospective the nature of certain expenditure activities such as the procurement of library stock / books has resulted in instances where full compliance is difficult to achieve. The County Librarian and the Admin Staff are currently in dialog with the Council's Financial Accountant and Head of Finance to establish new PO protocols to address this issue which the Review Team acknowledges.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Library and Archival Revenue Programme 2019.

Summary of In-Depth Check: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's Library Service Revenue Programme - Revenue Code F02 was undertaken. The current expenditure value of this programme for 2019 was **€2,084,717.49** which represents approximately **3%** of the total value of Cavan County Council PSC revenue projects of **€65,322,753.92**.

Cavan County Council's Public Library is a trusted and valued asset at the heart of the community, facilitating social, economic and cultural development and supports communities to take advantage of the opportunities afforded to them by a modern society. The core objective of Cavan Library and Archival Services is to foster reading literacy, to support equal access to learning and information, provide cultural spaces/facilities and enhance civic participation in society. The service currently comprises of three full-time Libraries and six part-time Libraries across County Cavan. Johnston Central Library is a catalyst in driving economic, social and cultural progress for Cavan Town and the County. It also provides a Prison Library Service at Loughan House Open Centre. It offers free public access to Information and Communication Technology and a fully interactive online library.

The Library Service Development Plan for 2017-2021 and the Annual Business Plan for 2019 clearly identifies the core objectives, activities, proposed outputs and outcomes of Cavan Library Service which are regularly monitored by all the relevant stakeholders. The Development Plans includes the roll out of My Open Library (self-service access outside of normal opening hours) and the building of a new state-of-the art Library in Virginia Town encompassing a Theatre and Civic Centre which is at an advanced planning stage.

Risk management procedures are in place together with assessments of key KPIs undertaken by the County Librarian and the Senior Executive Team of Cavan County Council. On completing the review Internal Audit is of the opinion that Cavan Library Service operated in accordance with all relevant protocols and that the related Revenue Expenditure Programme was effectively managed for 2019.

Based on findings of the In-depth Review of Cavan Library & Archival Service Internal Audit is of the opinion that this Revenue Expenditure Programme appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

Quality Assurance – In Depth Check

Proposed Capital Project

22100057 - N3 Virginia Bypass

Quality Assurance – In Depth Check

Cavan County Council

Internal Audit Department



Comhairle Contae an Chabháin
Cavan County Council

Public Spending Code for 2019

In-depth Review on the
Proposed N3 Virginia Bypass Roads Capital Project
(Expenditure being incurred)

June 2020

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Proposed N3 Virginia By-Pass Roads Capital Project. Agresso Job no 22100057
Detail	<p>Virginia is the last remaining town on the N3 National Route from Dublin to the NI Border and the only town on the national primary network within a 100km radius of Dublin, which has not been bypassed. If a road bypass scheme is the preferred option, the scheme will greatly improve the regional connectivity to the North-West which is a strategic priority of the National Planning Framework (Project Ireland 2040).</p> <p>Cavan County Council are working in conjunction with Meath County Council as this scheme crosses the County boundary between Cavan and Meath. Cavan County Council are the lead partner.</p>
Responsible Body	Transport Infrastructure Ireland (TII) - Sanction Authority Roads Design Dept of Cavan County Council -Sponsoring Agency.
Current Status	Expenditure being Incurred Scheme is in the early stages of planning and design
Start Date	<p>Currently in the early stages of planning and design. Cavan Co Co commenced the scheme in July 2018.</p> <p>Technical Advisors were appointed in Sept 2019 to progress the scheme through to phases 1-4.</p>
End Date	<p>The current commission is to progress the scheme through the planning and design phases (Phases 1-4 of the Project Management Guidelines) – These planning and design phases are programmed for completion in 2023 subject to funding and all necessary approvals.</p> <p style="text-align: center;">At this stage the overall completion date is difficult to predict - 2030</p>
Overall Estimated Lifetime Cost	€280M. – These estimated costs come very early in the planning and design process and will change as the scheme develops.

Project Description

The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA). The formal development of a scheme was initiated by the NRA and Cavan County Council in 2000 and the following work was subsequently completed;

- Phase 2 - Route Options Selection completed in 2002.
- Phase 3 - Design and Environmental Evaluation completed in 2003 and Part 8 Planning approved on 13th October 2003.
- Phase 4 – Statutory Process documentation completed and prepared for lodgement with An Bord Pleanála, but not lodged.
- Phase 3 repeated in 2004/ 2005 for a 2+1 road but suspended in 2007 when work commenced on the N3 North of Kells to Cavan Scheme, which was subsequently suspended prior to the completion of the route selection process.

In view of the time that has elapsed, the significant changes to design standards and environmental considerations and the substantial increase in traffic volumes it has been necessary to re-appraise the scheme from the beginning.

The M3 Motorway and N3 National Primary Route form the strategic radial corridor linking Dublin with Cavan and onward to Enniskillen and beyond to the Gateway of Sligo and Letterkenny via Enniskillen and Ballyshannon. The M3 motorway extends from Clonee (at the Co. Dublin / Co. Meath border) to the north side of Kells. From Kells the N3 continues in a northwest direction along a Type 2 Dual Carriageway for approximately 9.5km which terminates at Edenburt (at the Co. Meath / Co. Cavan border). See Figure 1-1 below.

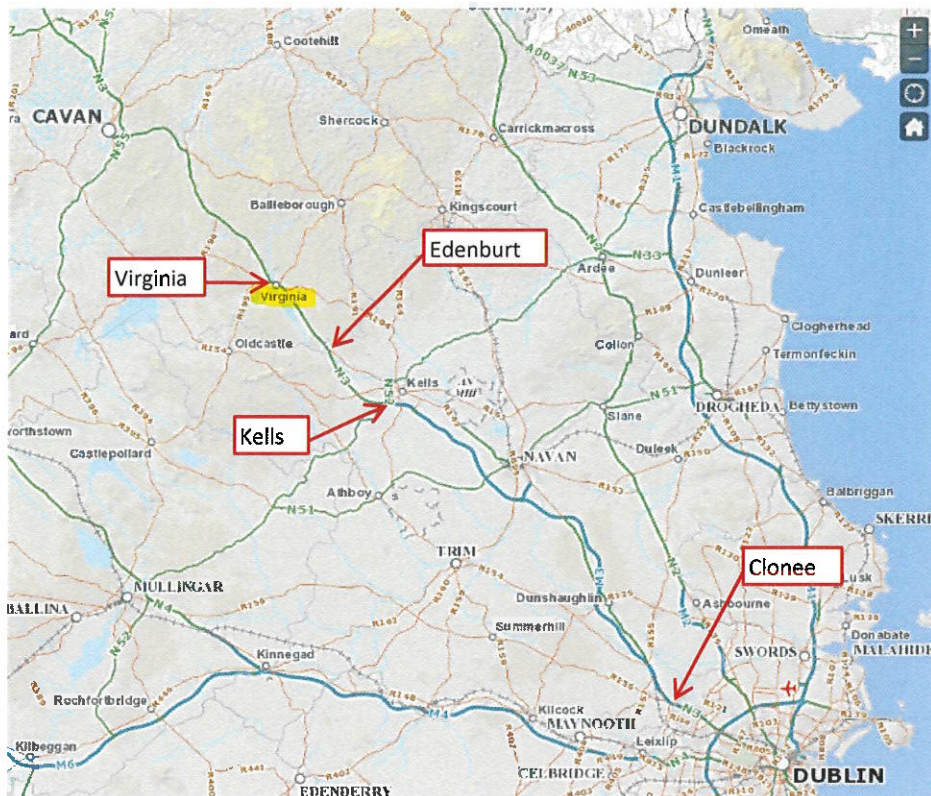


Figure 1-1 Location of Virginia along the M3/N3 Dublin to Cavan Route

North of Edenburt, the N3 cross section changes to a single carriageway and for approximately 4km between Edenburt and Maghera the cross section is a single carriageway with hard shoulders.

The section of N3 north of Maghera as far as the south side of Virginia, has a reduced cross section and typically has no hard shoulders with narrow hard strips and boundary hedges and walls close to the carriageway. It also has poor horizontal and vertical alignment with severely restricted overtaking opportunities.

The N3 continues through Virginia Town, where significant congestion through the town occurs especially during the AM and PM peak periods. For approximately 1.5km to the north side of Virginia, the N3 remains as a narrow, undulating single carriageway without hard shoulders until Lisgrea where the cross-section changes again to that of a single carriageway with hard shoulders, which continues to Cavan Town and beyond.

A location map showing the route of the Virginia Bypass which was granted Part 8 Planning in 2003 is shown in Figure 1-2 below:

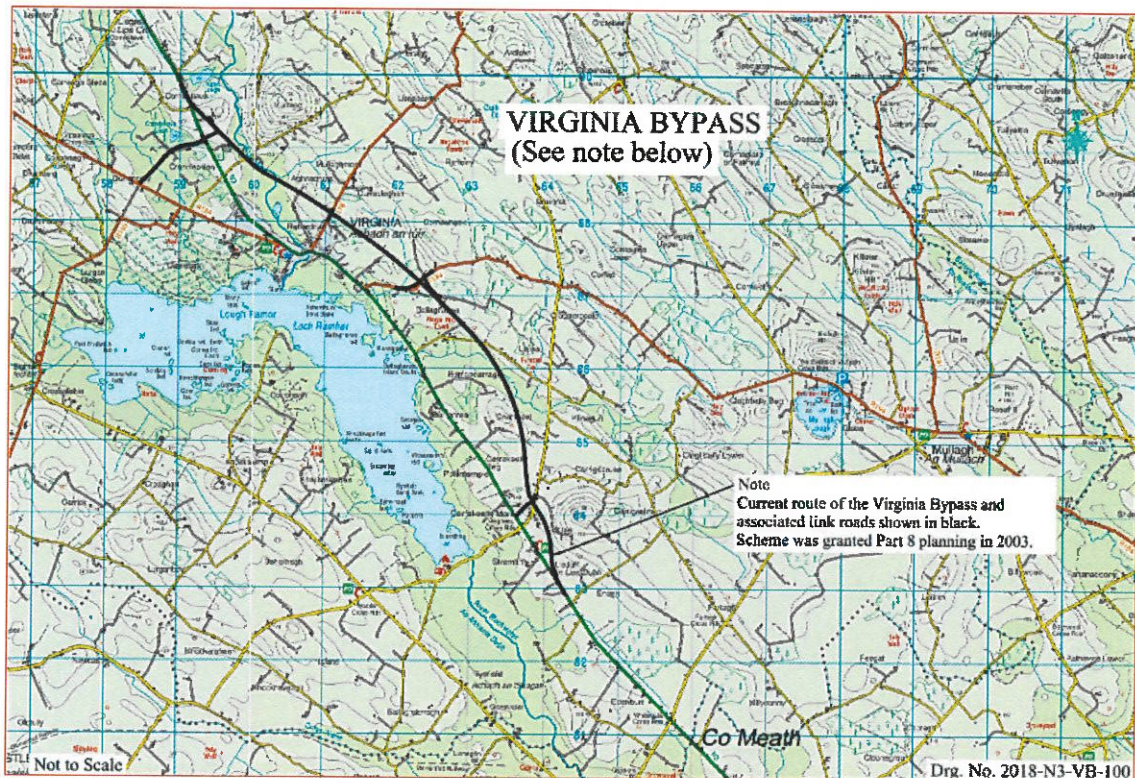


Figure 1-2 N3 Virginia Bypass (2003)

The 2003 scheme length was approximately 9.2km, extending from the townland of Lisduff (southeast of Virginia) to the townland of Cornaslieve (northwest of Virginia) as per Figure 1-2. However, this may change as the scheme options are re-evaluated. In the event that the preferred option extends south to join the N2 dual carriageway at Derver, Co. Meath and extends north of Lisgrea Cross, the estimated scheme length could potentially increase.

This scheme crosses the County Boundary with Meath County Council and therefore a Section 85 Agreement will be required. Cavan County Council will be the lead partner.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, CCC Internal Audit Unit have completed a Programme Logic Model (PLM) for the Proposed N3 Virginia Bypass Roads Capital Project. A PLM is a standard evaluation tool and further information is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Reduce Congestion in Virginia town. Improve journey times for motorists on the N3 Improve safety for motorists on the N3 Improve safety for vulnerable road users in Virginia town and for motorists on the surrounding local road network. Reduce the Environmental Impacts of the N3 especially in Virginia town Improve accessibility and social inclusion in Virginia, Cavan and the wider North-West region. Improve integration Improve physical activity 	<ul style="list-style-type: none"> Ongoing funding from Transport Infrastructure Ireland Cavan County Council's staffing and technical resources. Buy-in by stakeholders including landowners, community, business and other groups Management of the Project by the Council in conjunction with Meath County Council Management of Technical Advisors throughout the Planning and Design phases including programming, reporting, meetings, sub-consultants etc External Sub-Consultants, Contractors for intrusive and non-intrusive works 	<ul style="list-style-type: none"> Appraisal of the project. Clearly define the need and objective of project. Seek relevant Dept (TII) approvals Set a programme for the planning and design phases of the scheme. Procurement of the Technical Consultants. Procurement of the relevant services / works required during the planning and design phases. Undertake a Multi Criteria analysis, preparation of preliminary and final business cases. Progress the scheme in accordance with the following TII Project Management Guideline Phases Phase 0 Scope and Pre- 	<ul style="list-style-type: none"> The Planning and design phases of the TII's Project Management Guidelines are completed for the N3 Virginia bypass. When the scheme is constructed the following: <ul style="list-style-type: none"> Reduce Congestion in Virginia Town, Improved road safety for all road users in Virginia, local roads and on the N3 Improved environmental conditions Improve accessibility, social inclusion, integration and physical activity Cost of project kept within budget 	<ul style="list-style-type: none"> When the scheme is constructed: <ul style="list-style-type: none"> Overall reduction in the number of collisions / accidents / critical injuries in Virginia, surrounding road network and on the N3. Reduce the No of Roads fatalities on the N3. Reduce the risk of accidents Support the economy and Improve accessibility to deprived rural areas Support integration between Cavan, the border regions and Dublin Reductions in Journey times and greater certainty of road journey times. Reduce the Environmental impacts

		<p>appraisal.</p> <ul style="list-style-type: none"> ➤ Phase 1 Scheme Concept & Feasibility Study. ➤ Phase 2 Options Selection. ➤ Phase 3 Design and Environmental Evaluation ➤ Phase 4 Statutory Processes Part 8 Compulsory land purchases • The Current scheme Commission (Planning and Design) ends on completion of phase 4. 		<p>on the existing N3. Support greater physical activity in the local and wider community.</p>
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Description of Programme Logic Model

The Proposed N3 Virginia Bypass is consistent with National, Regional and local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy and Cavan County Council Development Plans 2014 – 2020. The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA).

In view of the time that has elapsed, the significant changes to design standards and environmental considerations and the substantial increase in traffic volumes it has been necessary to re-appraise the scheme from the beginning. The scheme will greatly improve congestion, safety and the environment within Virginia town. It will also improve safety on the existing N3 and improve accessibility, social inclusion, integration and physical activity within Virginia, Cavan and the wider region.

Objectives:

The objectives of the proposed scheme have been developed based of the deficiencies of the existing corridor.

The framing of objectives of the N3 Virginia Bypass has been undertaken in accordance with the objectives guidance provided in the TII's Project Appraisal Guidelines (PAG) Unit 3.0: Project Brief. That document includes a recommendation that project objectives are established which fall under the criteria included in the 'Common Appraisal Framework for Transport Projects and Programmes (March 2016)', inter alia:

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

Inputs:

TII Funding, Technical Consultancy Services, In-house local authority funding and staff/admin resource supports, buy-in from all stakeholders & procurement of relevant sub-consultants and contractors. The Feasibility Working Costs of the proposed project was prepared by the Technical Consultants @ €280M. A detailed breakdown of the figures is available on the review files.

Activities:

Progress the Project through the Planning and Design Phases (Phases 1 to 4 of the TII Project Management Guidelines) including Scheme Concept and Feasibility (complete), Options Selection (current stage), Design and Environmental Evaluation & Statutory Procedures. These works will include management of the Technical Advisors, reporting, meetings, Public Consultations, selection of a Preferred Route, Design of Project, Environmental Reporting including EIAR & Appropriate Assessment Screening, Procurement / Appointment of Sub-Consultants and Contractors, CPO Land Acquisitions.

Outputs:

The proposed scheme should redress the existing deficiencies on this section of the N3 including:

- Improve safety for all road users on the N3 and in Virginia Town.
- Reduce the number of accidents on the N3 and in Virginia Town.
- Reduce congestion in Virginia and improve environmental conditions including air & noise quality within the town.
- improve journey times and journey time reliability for motorists on the N3.
- improve connectivity to the region.
- Improved transport linkages between Dublin, Virginia, Cavan Town and the North-West region.
- Improved integration as the N3 performs an important strategic linkage role in the context of the wider integration of centres of population and employment.
- Improve accessibility, social inclusion, integration and physical activity in the locality.

Outcomes:

This Scheme will support and facilitate the ongoing social and economic development of Virginia, Cavan and the entire North-West region. It is also envisaged that the proposed scheme will improve safety for all road users on the N3 and in Virginia town, reducing congestion and improving journey times for road users.

This scheme will improve the environment in the context of noise and air quality in Virginia Town and other settlements along the N3 through the reduction of through traffic. It will also reduce the risk of hydrocarbons from surface water drainage from entering watercourses and environmentally sensitive sites.

The scheme will improve the Deprivation Index for County Cavan and County Donegal by improving transport infrastructure thereby making it more attractive for new business whilst reducing transport costs for existing businesses. It will also reduce social exclusion by enhancing accessibility to services and improve road based public transport by improving journey times and journey time reliability.

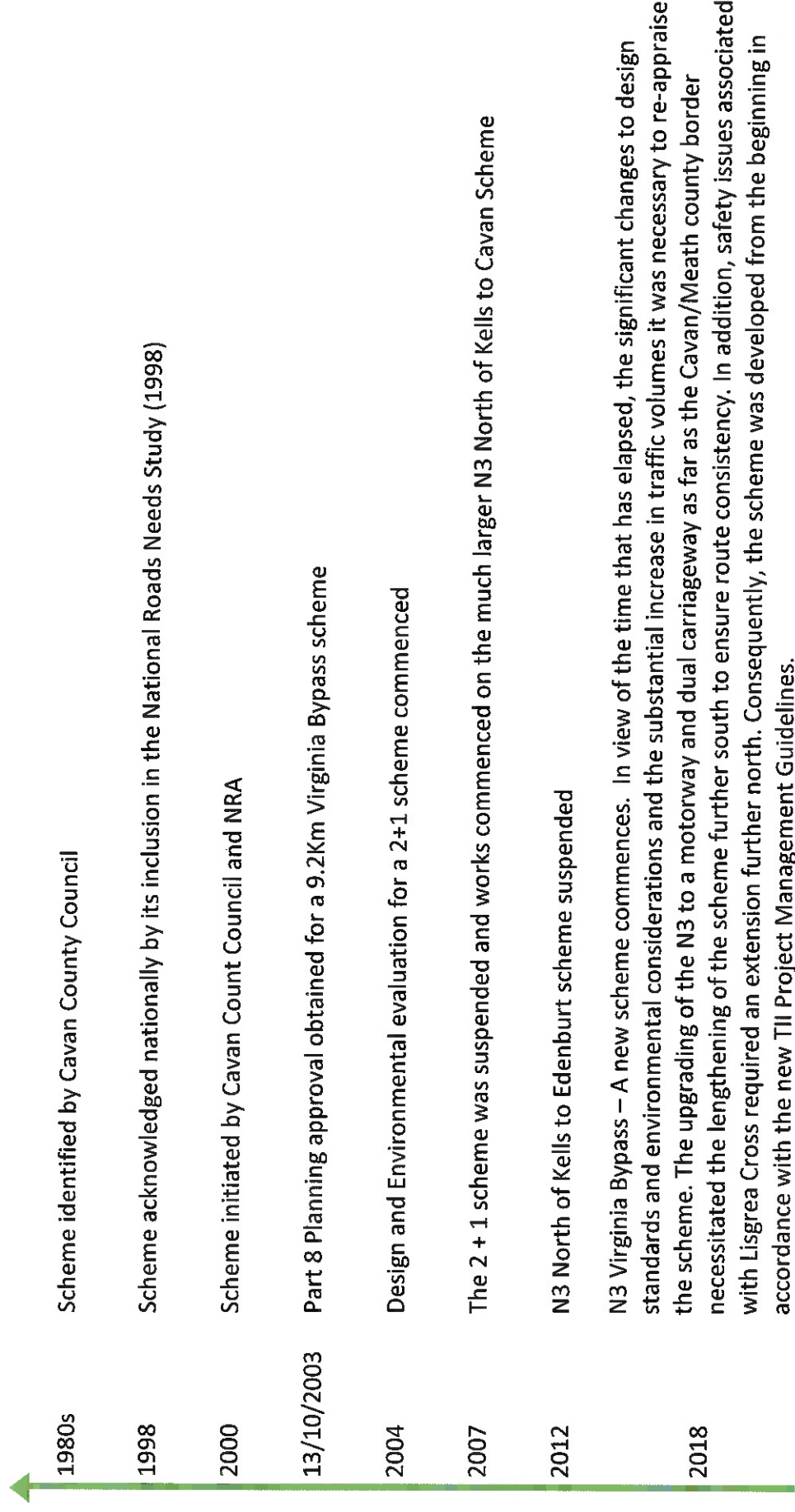
series of integration objectives have been defined as follows:

Integration will be greatly improved by improving connectivity and route consistency along the N3 between Dublin, Virginia, Cavan town, the Border and North-West Region. The scheme will also be compatible with land use objectives as set out in regional and local land use plans.

This scheme will enable local opportunities for walking and cycling activity in Virginia and the surrounding communities by reducing the volume of traffic passing through the town. The scheme will also facilitate the potential improvement of Virginia town through urban realm schemes.

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

The following section tracks the **Proposed N3 Virginia Bypass Roads Capital Project** from inception to conclusion in terms of major project/programme milestones



In a submission dated the 17th July 2018 Cavan County Council submitted a Project Appraisal Plan for the N3 Virginia Bypass to the TII and the Department of Transport Tourism and Sport (DTTas).

DTTas concluded that the proposed outline of the appraisal methodology was compliant with all the relevant guidelines.

In November 2018 Cavan County Council Completed Phase 0 of the TIIs Project Management Guidelines and requested TII approval to proceed with the subsequent Planning and Design Phases of the N3 Virginia Bypass and, approval to run a competition for the procurement of Technical Advisors (Multi-disciplinary Engineering Consultants) to progress the scheme through Phases 1 to 4 of the Project Management Guidelines.

TII approval was granted in December 2018

On the 04th September 2019, after a procurement competition using the TII Technical Consultancy services Framework - Lot 1D (Commission Ref: FRA-TCS-LT1D-0414), Cavan Count Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. TII approval was sought and obtained for this appointment.

2019

In December 2019 Cavan County Council submitted all Phase 1 (Concept and Feasibility) deliverables to TII in accordance with the Project Management Guidelines, seeking and obtaining TII approval to proceed to Phase 2 (Options Selection).

Dec 2019

Phase 2 - Options Selection is currently ongoing

2020

Phase2 - The Preferred Option will be identified.

2021

Phase 3 – Commence Phase 3 Design and Environmental Evaluation

2022 & 2023 Phase 4 - Statutory process.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Proposed N3 Virginia Bypass Roads Capital Project.

	Project/Programme Key Documents	Details
	Title	
1	Phase 0 Project Appraisal Plan- Prepared Inhouse by Cavan County Council	Prepared by Cavan County Council and submitted to TII and DTTaS 13 th July 2018
2	Phase 0 documentation prepared by Cavan County Council including Project Appraisal Plan (as above), Project Brief & Project Dossier. TII approval sought to progress the planning and design stages of the scheme in accordance with the TII Project Management Guidelines and to run a procurement competition for the appointment of Technical Advisors to progress the scheme through phases 1 to 4.	Documents prepared by Cavan County Council and submitted to TII on 16 th Nov 2018
3	TII letter of Approval given to Cavan County Council to progress to the planning and design of the project in accordance with phase 1 to phase 4 inclusive of the TII Project Management Guidelines Approval was also granted to proceed with the competition for the procurement of external multi-disciplinary engineering consultants for Phase 1 to 4.	TII approval letter REF TII18-103851 to move to Phases 1-4 Dated 10/12/2018
4	Multi-Disciplinary and other Specialised Consultancy Services Tendering Documentation, Tender Evaluations, Chief Executive Order, Letter of Appointment & Consultancy Services Contract.	E-tender Ref 149298-Ten1900022, Tender Date 16/04/19, Submission Date 24/05/19 CEO Order Ref CN/19/00055 Date 25/06/19 Consultancy Contract: Date 04/09/19

5	TII PMG Phase 1 deliverables - Including Feasibility Working Costs, Project Execution Plan and updated Project Brief.	Documents prepared by Barry Transportation Ltd in conjunction with Cavan County Council and submitted to TII on 19 th December 2019.
6	Phase 1 Gate Approval (Letter) confirming completion of Phase 1 requirements and requesting approval to proceed to Phase 2 of the Project Management Guidelines.	Submitted by Cavan County Council to TII on the 19 th December 2019
7	TII Letter of Approval conveying Cavan County Council's progression from Phase 1 (Concept and Feasibility) to Phase 2 (Optional Selection) of the TII Project Management Guidelines.	TII Approval Letter Ref TII19-108416 to progress to Phase 2, Dated 20/12/2019
8	Consultancy Invoices / Project Expenditure Records and Grants details up to 31/12/19.	Verification Documentation is Available on the Agresso Accounts System of Cavan County Council

Key Document 1:

Project Appraisal Plan - Prepared by Cavan County Council Road Design Section and issued to Transport Infrastructure Ireland (TII) and The Dept. of Transport Tourism and Sport- July 2018.

Key Document 2:

TII Project Management Guidelines – Phase 0: Documents prepared by Cavan County Council Road Design Section and submitted to TII on 16th Nov 2018.

Key Document 3: TII approval to progress to the Planning & Design Stages of the Project and also procurement of the relevant consultants – Letter 10th Dec 2018.

Key Document 4:

Multi-Disciplinary and other Specialised Consultancy Services Tendering Documentation, Tender Evaluations, Chief Executive Order, Letter of Appointment & Consultancy Services Contract.

Key Document 5:

TII Project Management Guidelines - Phase1 Deliverables: Documents prepared by Barry Transportation Ltd in conjunction with Cavan County Council and submitted to TII on 19th December 2019.

Key Document 6:

TII Project Management Guidelines - Phase1 Gate Approval: Letter prepared by Cavan County Council in conjunction with Barry Transportation Ltd. and submitted to TII on 19th December 2019.

Key Document 7:

TII Letter of Approval conveying that Cavan County Council could progress from Phase 1 (Concept and Feasibility) to Phase 2 (Optional Selection) of the TII Project Management Guidelines, date 20/12/2019.

Key Document 8:

Consultancy Invoices / Project Expenditure Records and Grants Details up to 31/12/19.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Proposed N3 Virginia Bypass Roads Capital Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
<p>Project Appraisal Plan, Project Brief & Project Dossier as prepared Inhouse by Cavan County Council.</p>	<p>Evidence of the proposed project application submitted to T11 was in accordance with PSC regulations.</p>	<p>Available on File</p>
<p>T11 letter of Approval documentation to progress to the planning and design of the project in accordance with phase 1 and undertake a competition for the procurement of external multi-disciplinary engineering consultants.</p>	<p>Verification that T11 Approval was given by the Council to proceed to phase 1 of the Proposed Project and to procure the relevant consultants in line with the relevant PSC Regulations.</p>	<p>Evidence Provided / On File</p>
<p>Consultancy Procurement /Tendering Documentation: Multi-Disciplinary and other Specialised Consultancy Services Tendering Information.</p>	<p>To provide assurance that best procurement practice was applied and that Dept Approval was provided to appoint the contract to the Most Economical Advantages Tender (MEAT).</p>	<p>In order & available on file</p>

<p>TII PMG Phase 1 deliverables - Including Feasibility Working Costs, Project Execution Plan and updated Project Brief.</p>	<p>Provides details of Feasibility Working costing and the Project Execution Plan that were prepared in accordance with the TII Project management / cost guidelines.</p>	<p>On file & Complete</p>
<p>TII Letter of approval conveying that Cavan County Council could progress from Phase 1 (Concept and Feasibility) to Phase 2 (Optional Selection)</p>	<p>Verification that TII Approval was given by the Council to proceed to phase 2 of the Project. This documentation provides feasibility costings</p>	<p>Available of file</p>
<p>Consultancy Invoices / Project Expenditure Records and Grants details</p>	<p>Assessment of Project Record Management, Accounts/ Budget Procedures</p>	<p>Available of file</p>

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Roads & Transportation Dept of the Council. Assurance is provided that the initial project appraisal stages were undertaken in line with the Public Spending Code and the Project Management Guidelines. The necessary supporting documentation will be retained on file for future audit trail purposes.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Proposed N3 Virginia Bypass Capital Project- PRS: CN/19/18686 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)

Based on the findings of the in-depth review the initial appraisal stage of the Proposed N3 Virginia Bypass Capital Project appears to comply with the standards set out in the Public Spending Code. Clear project objectives exist with the necessary Transport Infrastructure Ireland (TII) approval sought to undertake the technical consultancy project work. Procurement of the consultants was in accordance with National & EU Regulation / best practice. TII approval was granted to the award the contract under the MFC for Multi-disciplinary Consultancy Services – Lot 1D (Commission Ref: FRA-TCS-LT1D-0414). Cavan County Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors which a consultancy contract agreed at €2,319,830.00 (Ex Vat) to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. The relevant project management structure and scheduled key milestone are in place up to Phase 4. TII PMG Phase 1 deliverables were undertaken by the Technical Consultants including the Feasibility Working Costs, Project Execution Plan and the updated Project Brief. On the 19th Dec 2019 a Phase 1 Gate Review Statement was submitted by the Council with approval issued by TII on 23rd Dec 2019 to progress to Phase 2. Sponsoring Agency Management Group Meeting are held on a monthly basis (Client and Consultant) where all aspects of the scheme are discussed. Monthly Technical Meetings are also undertaken with Steering Group meetings scheduled. Consultancy and Legal Fee Project Expenditure incurred to the end of 2019 amounted to €134,031.52.

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 the necessary data and information is available to substantiate key decisions taken during the initial appraisal of the proposed N3 Virginia Bypass Capital Project – PRS: CN/19/18686. As the project progresses the related data will be retained to facilitate a full evaluation at a later date.

What improvements are recommended such that future processes and management are enhanced? As the Council has just completed the initial appraisal stages / phases 0 - 1 of the proposal no major issues were identified. It is advised that as it progresses to stages 2-4 the project management team continue to adhere to control procedures as recommended by the Dept in 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 **Proposed N3 Virginia Bypass Roads Capital Project**

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review was undertaken on the Proposed N3 Virginia Bypass Road's Capital Project as Expenditure being Incurred by the Roads & Infrastructure Dept of the Council. On drafting the inventory list for 2019 the estimated lifetime value of proposed roads capital project is **€280,000,000.00** which represents approximately **44%** of the total value of Cavan County Council's PSC Capital Projects of **€630,175,289.48**.

The Proposed N3 Virginia bypass is consistent with National, Regional and local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy and Cavan County Council Development Plans 2014 - 2020. The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA). It is envisaged that this bypass should greatly improve traffic congestion, road safety and the environment within Virginia town. It will also improve safety on the existing N3 and improve accessibility, social inclusion, integration and physical activity within Virginia, Cavan and the wider region.

Cavan County Council submitted a Project Appraisal Plan for the N3 Virginia Bypass to the TII and the Department of Transport Tourism and Sport (DTTas) on the 17th July 2018. The Dept concluded that the proposed outline of the appraisal methodology was compliant with the relevant guidelines. In November 2018 Cavan County Council completed Phase 0 of the TIIs project management guidelines and TII approval was sought to proceed to the subsequent Planning and Design Phases of the N3 Virginia Bypass and to undertake a competition for the procurement of Technical Advisors (Multi-disciplinary Engineering Consultants) to progress the scheme through Phases 1 to 4 of the Project Management Guidelines. TII approval was granted in December 2018.

On completion of the necessary procurement protocols Cavan County Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. The relevant project management structure and scheduled key milestone are also in place up to Phase 4. TII PMG Phase 1 deliverables were undertaken by the Technical Consultants including the Feasibility Working Costs, Project Execution Plan together with the updated Project Brief. On the 19th Dec 2019 a Phase 1 Gate Review Statement was submitted by the Council to TII seeking approval to progress to Phase 2- Options Selection to identify the preferred/recommended route option. TII Approval was issued to Cavan County Council on 23rd Dec 2019 to progress to Phase 2- Assessment of Route Options. Monthly Sponsoring Agency management group meetings and Technical Meetings are held to collaborate on all aspects of the scheme. Quarterly Steering Group meetings are scheduled for all subsequent phases.

As required by the Public Spending Code and the Project Management Guidelines the initial project appraisals (Phase 0- 1) appear to have been strategically managed to date with the view of achieving the prime objective of the scheme and maximising the proposed outputs and outcomes.

Based on findings of the in-depth review on the Proposed Virginia Bypass the audit opinion is that Cavan County Council appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.