

Public Spending Code:
Quality Assurance Report for 2024
Offaly County Council



Submitted to the National Oversight and Audit Commission (NOAC) in
Compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Offaly 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.



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Chief Executive

Offaly County Council

Friday, 23rd May 2025

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1. Introduction

Offaly County Council (OCC) has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which Public Bodies are meeting the obligations set out in the Public Spending Code. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle (appraisal, planning/design, implementation, post implementation).

The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.

2. Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.

3. Checklists to be completed in respect of the different stages.

These checklists allow the organisation to self-assess their compliance with the code in respect of the checklists, which are provided through the PSC document.

4. Carry out a more in-depth check on a small number of selected projects/programmes.

Revenue Projects selected must represent a minimum of 1% of the total value of all Revenue Projects reported on the Project Inventory.

Capital Projects selected must represent a minimum of 5% of the total value of all Capital Projects reported on the Project Inventory.

These minimums are an average over a rolling three-year period.

5. Complete a short report for the National Oversight and Audit Commission

This report should include the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the organisation's judgment on the adequacy of processes given the findings from the in-depth checks and the organisation's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Offaly County Council for 2024. This is the 9th year in which the QA process has been completed by Local Authorities.

2. Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory drawn up by Offaly County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle that amount to more than €0.5m. This inventory is divided between current (revenue) and capital expenditure (capital grant schemes and capital projects) and between three stages:

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

Table 1 lists a summary of the Council's compiled inventory.

Table 1: Summary of Number of Projects/Services and Expenditure by Category			
	Current Expenditure	Capital Expenditure	
Projects of total value	>€0.5m	€0.5m - €5m	€5m - €20m
Expenditure Being Considered	4	14	3
Expenditure Being Incurred	42	17	2
Expenditure Recently Ended	0	10	2
€274,515,804	€114,180,421	€86,667,108	€73,658,275

Expenditure Being Considered

Table 1 provides a summary of the inventory of expenditures above €0.5m being considered by OCC. As the table identifies, there is 4 programme/service area where expansion of existing current expenditure of over €0.5M was being considered in 2024.

There were 17 capital projects under the category of 'Expenditure Being Considered' in 2024, 3 of which is in the €5 - €20M category.

Expenditure Being Incurred

Table 1 provides a summary of the inventory of expenditures above €0.5m being incurred by OCC. There are 42 projects or services, which are currently incurring current (revenue) expenditure of over €0.5m. The majority of these services are routine annual expenditure e.g. Housing and Road Maintenance programmes. There are 17 capital projects incurring expenditure of €0.5m - €5M, with a further 2 incurring expenditure of between €5m - €20m.

Expenditure Recently Ended

Table 1 provides a summary of the inventory of expenditures above €0.5m recently ended by OCC. There are 12 expenditure projects under this category and no current expenditure projects within this category. Two of the capital expenditure projects that recently ended fall into the €5 - €20M category, with the other 10 between €0.5 - €5M.

The inventory of projects/programmes for OCC is set out in Appendix 1.

2.2 Published Summary of Procurements

As part of the Quality Assurance process Offaly County Council was required to publish summary information on its website of all procurements in excess of €10m.

In accordance with clarification from OCC's Procurement Officer, OCC did not engage in any procurement in excess of €10m in 2024.

3. Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The Council, in respect of guidelines set out in the Public Spending Code, bases the high-level checks in Step 3 of the QA process on self-assessment.

There are seven checklists in total:

Checklist 1: General obligations not specific to individual projects/programmes.

Checklist 2: Capital projects/programmes & capital grant schemes under consideration.

Checklist 3: New current expenditure under consideration.

Checklist 4: Capital projects/programmes & capital grants schemes incurring expenditure.

Checklist 5: Current expenditure programmes incurring expenditure.

Checklist 6: Capital projects/programmes & capital grant schemes discontinued and / or evaluated.

Checklist 7: Current expenditure programmes that reached the end of their planned timeframe or were discontinued.

Checklists 1 – 5 were completed by Offaly County Council (OCC) for 2024. OCC did not record any expenditure in 2024 under the category of checklist 6 therefore, all responses to that checklist are recorded as non-applicable. However, in relation to checklist 7 Pavement Approval Repair and Renewal funding while not discontinued was redirected to other schemes by TII in 2024.

The set of checklists completed by OCC is set out in Appendix 2.

Checklists completed are representative of a large sample of the Inventory. The following Departments completed checklists: Housing, Roads, Community & Culture, Special Projects, Environment, Finance, Corporate Services and Management.

Each question in the checklists is assessed by a 3-point scale 1-3:

a score of 1 = Scope for significant improvements

a score of 2 = Compliant but with some improvement necessary

a score of 3 = Broadly compliant

3.2 Main Issues Arising from Checklist Assessment

The completed checklists show the extent to which Offaly County Council believe they comply with the Public Spending Code. Overall, the checklists show a good level of compliance with the Code.

Checklist 1 demonstrates that the Council has been proactive in implementing the QA process by ensuring that an independent unit (Internal Audit) oversees the process in line with Public Spending Code recommendations. Process guidelines were prepared and circulated to Offaly County Council's Senior Management.

With regard to post project reviews, all revenue expenditure is continually reviewed to highlight areas for improvement. This is a key feature of all team meetings, and Management Reports.

In keeping with the requirements of the Public Spending Code organisations are required to undertake an in-depth check of at least one project from each of the following expenditure categories; 1. Under Consideration 2. Incurring Expenditure and 3. Recently Ended. In order for OCC to meet PSC requirements it was necessary to conduct two in-depth checks on capital projects in 2024. One of the capital projects selected was completed in 2024 and this provided an opportunity for OCC to examine how a sample of projects had adhered to the Public Spending Code guidelines through a full project life cycle process. The Council are satisfied that the sample examined had fully adhered to the PSC guidelines.

The Internal Audit recommended the need for Post Project Reviews on all capital projects undertaken even Turnkey Developments and the process of implementing the findings into planning for future projects and programmes was vital for compliance with the principles of the Public Spending Code. OCC are committed to regularly reviewing capital spend for improvements in unison to developing a formal process to conduct post project reviews of significant capital projects.

Checklist 2 for revenue and capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal and planning and the setting of clear objectives.

Checklists 4 & 5; for expenditure being incurred, highlights good levels of compliance are evident in checklists responses. Current expenditure programmes are primarily rolling, year-to-year programmes such as the Active Travel and Road Maintenance Programmes and are subject to ongoing performance monitoring, rather than once off reviews.

Checklist 6 & 7; for expenditure discontinued, there were 12 capital projects that ended in 2024 and no current (revenue) expenditure under this category at year end. Checklist 6 was completed for a recently ended capital project, with a high level of compliance to guidelines evident.

Of all the responses recorded through the checklists, the majority indicated a compliance level of 3 '*broadly compliant*' with the requirements of the PSC. Trends in responses to

checklists will be monitored from year to year and responses indicating compliance levels of 2 '*compliant but with some improvement necessary*' and under will be followed up and monitored as part of the quality assurance process in future years.

3.3 In-Depth Checks

The following section details the in-depth checks, which were carried out in OCC as part of the Public Spending Code. The Internal Audit Unit of OCC undertook these reviews.

The following projects were selected for in-depth review:

- Current Expenditure Programme: 'Being Incurred' 'Vacant Property Refurbishment Grants' €1,689,881
- Capital Project: 'Completed' Bog Road, Portarlington, Turnkey €7,619,006
- Capital Project: 'Being Incurred' Tullamore Fire Training Centre €4,437,119

An overall 'Substantial Assurance' rating of compliance with the Public Spending Code was assigned following the reviews.

The report from the in-depth reviews is set out in Appendix 3.

The Guidance Document issued for the Local Government Sector sets out the criteria for in-depth checks as follows:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects on the project inventory over the previous 3-year period.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects on the project inventory for the year 2024.

This minimum is an average over the three-year period (2022-2024).

Table 2 below outlines the percentage requirement for Capital and Revenue Checks for 2024. As per the table Offaly County Council is compliant with the rolling percentage requirements.

Table 2: OCC In-depth Checks 2022 – 2024		
Capital 2022	€192,815,455	
Capital 2023	€181,731,839	
Capital 2024	€160,335,383	5% Average of total capital inventories 2022- 2024
Capital Average Over 3 Years 2022- 2024	€178,294,226	€ 8,914,711
		1% of total revenue inventory 2024
Revenue 2024	€104,936,559	€1,049,366

4. Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for the 9th year of this QA process was a significant co-ordinated task in terms of liaising with divisions within the Council and collation of relevant information for the inventories and the checklists.

As discussed in Section 3, in-depth checks carried out for one Current Programme 'Being Incurred', one Capital Project 'Expenditure Being Incurred' and one Capital Project 'Completed' was useful in terms of setting out the controls, which are place to ensure compliance with the PSC.

However, the PSC also requires that in-depth checks take a broader evaluation of project/programmes assessing project management, project appraisal and post project reviews.

Now that an inventory of projects and programmes is in place, the Internal Audit Unit is better positioned to select an appropriate sample of programmes for further assessment via the in-depth check process.

5. Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure being considered, incurred and recently ended in 2024. Offaly County Council had no procurements in excess of €10 million in 2024. This information was confirmed by the OCC Procurement Officer during the 2024 PSC process.

The checklists completed by the Council shows a high level of compliance with the Public Spending Code.

The in-depth checks carried out on the selected projects indicated a 'substantial assurance' rating on the Council's compliance with the Code. Recommendations from the in-depth reviews will be addressed and implemented.

This Public Spending Code Quality Assurance Report for 2024 will be published on Offaly County Council's website www.offaly.ie

Appendix 1: Inventory of Projects and Programmes over €0.5M

Expenditure being Considered in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
A01 Maintenance & Improvement of LA Housing Units	Increase from 2024 to budget 2025	€ 1,201,821	€ -	€ -	Ongoing	Ongoing	Increased in Budget 2025
A07 RAS and Leasing Programme	Increase from 2024 to budget 2025	€ 3,035,229	€ -	€ -	Ongoing	Ongoing	Increased in Budget 2025
A09 Housing Grants	Increase from 2024 to budget 2025	€ 4,367,273	€ -	€ -	Ongoing	Ongoing	Increased in Budget 2025
F01 Operation of Library and Archival Scheme	Increase from 2024 to budget 2025	€ 639,539	€ -	€ -	Ongoing	Ongoing	Increased in Budget 2025
Part V: Birchfields Portarlinton (5 Units)	Housing Provision	€ -	€ -	€ -	2026	€ 1,032,659	Delivery in 2026
Part V: Tyrells Lane Edenderry (8 Units)	Housing Provision	€ -	€ -	€ -	2026	€ 2,160,000	Delivery in 2026
Dargan Drive Tullamore (20 Units)	Housing	€ 1,785	€ -	€ 1,785	2027	€ 5,108,254	Currently at Stage 2 Approval - Delivery 2027
Sycamore Drive, Ballycumber 10 units	Housing Provision	€ 70,859	€ -	€ 70,859	2026/2027	€ 2,851,353	Stage 2 approval - Delivery 2026/2027
Clara Fire Station	Capital Programme	€ -	€ -	€ -	2028	€ 1,200,000	Per Rolling Capital Programme

Expenditure being Considered in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Edenderry Community Library RRDF	Capital Programme	€ 732	€ -	€ 732	2028	€ 15,320,909	Per Rolling Capital Programme
Edenderry Swimming Pool LASPP funding - Design	Capital Programme	€ -	€ -	€ -	2025	€ 2,000,000	Per Rolling Capital Programme
Edenderry Swimming Pool LSSIF	Capital Programme	€ -	€ -	€ -	2029	€ 14,125,000	Per Rolling Capital Programme
Harbour Street & Store Street	Capital Programme	€ 21,288	€ -	€ -	2024 - 2030	€ 1,920,672	Detailed Design Stage
Banagher Marina RRDF	Capital Programme	€ 19,447	€ -	€ 19,447	2026	€ 606,047	Per Rolling Capital Programme
Banagher Royal Shannon Hotel RRDF	Capital Programme	€ -	€ -	€ -	2030	€ 4,000,000	Per Rolling Capital Programme
Moneygall Community Centre CCIF	Capital Programme	€ -	€ -	€ -	2027	€ 1,524,965	Per Rolling Capital Programme
Birr Court House	Capital Programme	€ 108,608	€ -	€ 108,608	2027	€ 3,000,000	Per Rolling Capital Programme
Shannonbridge Dalton Centre	Capital Programme	€ -	€ -	€ -	2027	€ 1,295,000	Just Transition Funding
Minor Flooding Work & CFRAM	Capital Programme	€ -	€ -	€ -	2027	€ 600,000	Per Rolling Capital Programme

Expenditure being Considered in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Surface Water Network	Capital Programme	€ -	€ -	€ -	2027	€ 600,000	Per Rolling Capital Programme
Site Clearance - Tullamore MD Machinery Yard	Capital Programme	€ -	€ -	€ -	2027	€ 500,000	Per Rolling Capital Programme
Totals		€ 9,466,581	€ -	€ 201,431		€ 57,844,859	€ -

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
A01 Maintenance / Improvement of LA Housing		€ 5,586,103	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
A03 Housing Rent & Tenant Purchase Administration		€ 960,311	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
A05 Administration of Homeless Services		€ 1,981,587	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
A06 Support to Housing Capital & Affordable Programme		€ 2,747,165	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
A07 RAS Programme		€ 6,663,789	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
A09 Housing Grants		€ 3,616,347	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B02 NS Road - Maintenance & Improvement		€ 3,024,869	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B03 Regional Road - Maintenance & Improvement		€ 9,398,054	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B04 Local Road - Maintenance & Improvement		€ 10,223,460	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B05 Public Lighting		€ 1,355,521	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
B07 Road Safety Engineering Improvement		€ 2,230,984	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B09 Maintenance & Management of Car Parking		€ 538,709	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B10 Support to Roads Capital Programme		€ 720,463	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
B11 Agency & Recoupable Services		€ 1,927,303	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
C01 Operation & Maintenance of Water Supply		€ 2,037,830	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
C02 Operation & Maintenance of Waste Water Treatment		€ 1,621,482	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
C05 Admin of Group & Private Installations		€ 1,564,546	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
D01 Forward Planning		€ 956,781	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
D02 Development Management		€ 2,511,785	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
D05 Tourism Development and Promotion		€ 524,699	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
D06 Community & Enterprise Function		€ 5,465,948	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
D09 Economic Development & Promotion		€ 8,692,600	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
D11 Heritage and Conservation Promotion		€ 1,312,780	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E01 Operation, Maintenance and Aftercare of Landfill		€ 1,090,004	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E02 OP & Mtce Recovery & Recycling Facilities		€ 675,907	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E04 Provision of Waste to Collection Services		€ 1,275,934	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E05 Litter Management		€ 620,536	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E06 Street cleaning		€ 777,034	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E07 Waste Regulations, Monitoring and Enforcement		€ 1,047,264	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E10 Safety of structure and Places		€ 554,292	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
E11 Operation of Fire Service		€ 4,517,566	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
E15 Climate Change and Flooding		€ 686,048	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
F01 Operation and Maintenance of Leisure Facilities		€ 517,605	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
F02 Operation of Library & Archival Service	Delivery of Library & Archival Services across 9 libraries	€ 3,730,942	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
F03 Operation, maintenance of Outdoor Leisure Areas		€ 584,916	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
F05 Operation of Arts Programme		€ 1,152,050	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
G04 Veterinary Services		€ 538,902	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
H01 Profit & Loss Machinery Account		€ 1,352,431	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
H03 Administration of Rates		€ 4,427,732	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
H09 Local Representation & Civic Leadership		€ 2,117,362	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
H10 Motor Taxation		€ 1,016,639	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
H11 Agency & Recoupable Services		€ 2,590,279	€ -	€ -	On going current expenditure	N/A	N/A	Draft 2024 AFS
Sr. Senan Avenue, Edenderry (4 no OPDs)	Housing	€ 87,646	€ -	€ 87,646	Completed in 2025	€ 1,021,248	€ 1,097,591	Stage 4 Approved due to start in Q4 2022 and construction completed in 2024.

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Chancery Lane Housing Scheme, Tullamore (18 Houses)	Housing Provision	€ 67,759	€ -	€ 67,759	Completed in 2025	€ 4,517,658	€ 4,748,113	Ongoing issues with contractor not finishing snags. Difficult to make final claim until this is resolved
Blundell Wood Housing Scheme, Edenderry (33 Houses)	Housing Provision	€ -	€ -	€ -	Completed 2025	€ 7,644,023	€ 8,060,948	Project Complete - Retention on hold/Final Claim required and in progress
Kylebeg, Banagher Phase II (18 Houses)	Housing	€ 262,547	€ -	€ 262,547	Completed 2025	€ 4,304,661	€ 4,437,119	Completed 2025
Elderberry Drive, Moneygall (4 Houses)	Housing	€ 153,508	€ -	€ 153,508	Completed in 2025	€ 1,248,693	€ 1,095,184	Construction completed in 2024. Final a/c not yet finalised however projected amount includes for the full amount approved by the department + an estimation of the variations on the project. Retention period has not concluded so final payment(s) will not issue until this happens. Some additional works are required before it is possible to finalise a/c. Awaiting costs from builder

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Beechgrove Belmont (7 Houses)	Housing	€ 122,434	€ -	€ 122,434	Completed in 2025	€ 2,101,531	€ 1,979,096	Construction completed 2024. Final A/C claim submitted to the department on 7th April. Amount projected reflects the Final Claim amount requested.
Circular Rd Phase II Housing Scheme Daingean (9 Houses)	Housing Provision	€ 109,268	€ -	€ 109,268	Completed 2025	€ 290,258	€ 2,570,223	Not on site yet. Contractor about to be appointed. Project Expenditure reflects tendered price and new amount approved by the department. Houses will not deliver until 2026
Circular Rd phase I Housing Scheme Daingean (10 Houses)	Housing	€ 1,662,873	€ -	€ 1,662,873	Completed in 2025	€ 3,162,786	€ 2,770,223	Completed 2025
Birr Macregol Turnkey 12 Units and 2 Part V units	Housing Provision	€ 1,831,128	€ -	€ 1,831,128	Completed and delivered in 2025	€ 1,396,469	€ 3,886,609	Dept approval for 12 turnkey units and 2 Part V units, 5 turnkey units (Units 48-52) have been completed and delivered in 2024. 2 Part V units were also delivered in 2024 units 55 & 60. The remaining 7 turnkey units to be delivered in 2025.

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Edenderry Regen Phase II - Library design and demolition of Old Tesco Site	Regeneration	€ 285,927	€ -	€ 285,927	Completed 2025	€ 2,299,803	€ 2,686,760	Rural Regeneration Development Fund Edenderry Regen Phase II - Library design and demolition of Old Tesco Site
Kilcormac TVR	Regeneration	€ 231,900	€ -	€ 231,900	Completed 2026	€ 231,900	€ 560,000	Completed in 2026
Offaly Active Travel: 2024 Allocations	Active Travel	€ 3,369,818	€ -	€ 3,369,818	2024 Programme Allocation	€ 3,369,818	€ 3,369,818	Ongoing programme
URDF2 Tullamore MD	Tullamore MD	€ 166,867	€ -	€ 141,330	Completed 2026	€ 199,949	€ 3,784,445	This project provides for compact and sustainable development in Tullamore town centre and supplements the Public Realm works carried out under Call 1. Six projects consisting of two masterplans (€469k), completed in Q2 2024; 3 construction projects with approval to finalise the design and tender documentation and proceed to tender for the procurement of a Contractor; One design and construction project with approval to appoint architectural consultants to finalise the design and secure all necessary permissions/consents, currently ongoing.

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Ferbane RRDF - St Josephs Convent	Capital Programme	€ 284,927	€ 128,531	€ 156,396	Completed 2026	€ 687,881	€ 4,000,000	Per Rolling Capital Programme
URDF1 Urban Greenway Tullamore MD	Capital Programme	€ 857,658	€ -	€ 857,658	Completed 2026	€ 1,123,847	€ 3,353,619	Current project Urban Greenway: The report on tenders is with the URDF unit for review and Gate 3 approval to proceed to appoint the contractor.
URDF Call 3 Regen	Vacant & Derelict properties	€ 6,333	€ -	€ -	Completed 2033	€ 7,551	€ 2,000,000	The aim of this fund is to end long-term vacancy and dereliction in Tullamore Town
Tullamore Fire Training Centre	Capital Programme	€ 2,949,167	€ -	€ 2,949,167	Completed 2025	€ 3,111,179	€ 4,437,119	Fire Training Centre due to be formally opened in May/June 2025.
Burial Ground Development Fund	Provision of Burial Grounds	€ 422,401	€ 422,401	€ -	Completed 2026	€ 1,930,931	€ 2,000,000	Per Rolling Capital Programme

Expenditure being Incurred in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Esker Arts Centre	Arts & Culture	€ 82,146	€ 82,146	€ -	Completed 2024	€ 7,302,620	€ 7,466,593	Community & Cultural Services - OCC are completed negotiations with The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in relation to additional funding for rising building costs due to inflation.
Totals		€ 117,890,866	€ 633,078	€ 12,289,359		€ 45,952,806	€ 64,303,460	

Projects/Programmes Completed or discontinued in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Clonamore House Sophia	Housing Provision	€ 506,734	€ -	€ 506,734	2024	€ 4,519,961	Completed 2024
28 Turnkey Units at Bog Road	Housing Provision	€ 6,744,475	€ -	€ 6,744,475	2024	€ 7,619,006	Delivered & Allocated in 2024
Clara Raheen Lands (38 units)	Housing Provision	€ 8,232,482	€ -	€ 8,232,482	2024	€ 15,957,565	Delivered & Allocated in 2024
Part V: Redwood Tullamore (3 Units to be delivered in 2024)	Housing Provision	€ 955,973	€ -	€ 955,973	2024	€ 955,973	Delivery in 2024
4 Part V Units - Abbeyfields	Housing Provision	€ 1,393,704	€ -	€ 1,393,704	2024	€ 1,393,704	Delivery in 2024
Part V 4 units - Oakwood	Housing Provision	€ 1,161,086	€ -	€ 1,161,086	2024	€ 1,161,086	Delivered & Allocated in 2024
Part V 5 units - Bog Road	Housing Provision	€ 924,289	€ -	€ 924,289	2024	€ 924,289	Delivered & Allocated in 2024
Part V - Silverbrook, Tullamore (8 Units)	Housing Provision	€ 1,967,267	€ -	€ 1,967,267	2024	€ 1,969,267	Delivery in 2024
ORIS - Kinnitty "Route to Trail"+	Regeneration	€ 192,811	€ -	€ 192,811	2024	€ 775,327	Delivered in 2024

Projects/Programmes Completed or discontinued in 2024 - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non-Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Ferbane Regeneration - key building redevelopment incl. purchase & design of St Joseph's Convent	Regeneration	€ 284,927	€ -	€ 284,927	2024	€ 737,681	Delivered in 2024
Midlands/National Social HSG Energy Efficiency	Housing Provision	€ 941,176	€ 80,366	€ 860,810	2024 Programme	€ 941,176	Ongoing Programme
Non National Roads Public Lighting	Capital Programme	€ 1,232,029	€ -	€ 1,232,029	2024 Programme	€ 1,232,029	Ongoing Programme
Totals		€ 24,536,953	€ 80,366	€ 24,456,587		€ 38,178,064	

Appendix 2: Self-Assessment Checklists

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

Completed by Corporate Department:

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	While the Management Team and Senior Management Group ensure that the appropriate people are aware of the requirements of the PSC, an external training program would be very much welcomed to assist.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Internal Audit Section underwent training on updated PSC in 2021. A National Training Programme for the Local Authority Sector is required. Briefing Sessions for Project Managers in Offaly County Council are planned.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	QA Process adapted for LAs. PSC applied as per guidelines.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Compliance with procurement monitored, regular meetings, transparency. Templates are in use and specific required

			documentation is requested from applicants for funding.
	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Project brief now a requirement for all capital projects. Internal Audit completes follow-ups on implementation of recommendations.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	As Above.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes. Compliant in years 2015-2023.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	All revenue expenditure is subject to ongoing review. Issues are highlighted, reviewed and addressed at team meetings. A process is being put in place for evaluations / post-project reviews.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Evidence from Department interviews during In Depth Checks and checklist process indicate PPR are issued to relevant stakeholders.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Lessons learned noted and implemented across all departments.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Projects managed more efficiently as a result of reviews. Decision gates process more thorough at commencement of project as would previously have been reported.

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

Completed by Housing Department:

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	See 3.15
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Capital Appraisal Completed containing details on cost and justification.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Capital project subject to Part 8 of the planning process and subject to internal review by internal council departments. Capital appraisal is assessed by department of housing.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects appraised by department technical staff who benchmark against published unit costs. LA determines need for project based on housing need, land and existing housing availability
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	See 2.5.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Initial costs provided in capital appraisal and updated prior to planning, prior to tender and prior to contract award
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Capital appraisal contains summary of other options where they are available
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Costs are estimated using qualified quantity surveyors procured after department have approved stage 1 (capital appraisal). Department approved unit costs are used to support capital appraisal.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Publicly-funded construction projects, comply with the Government's Capital Works Management Framework (CWMF), the objectives of which are to ensure greater cost certainty, better value for money and financial accountability. To ensure alignment with the CWMF, these projects progress through a four or single stage approval process as part of the broader pre-construction process undertaken by the Offaly County Council.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Project Brief and procurement strategy are contained in the Capital Appraisal and submitted to the department of Housing
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	n/a	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	n/a	

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

Completed by Housing Department:

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
Q 3.11	Was the required approval granted?	n/a	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes. All services and works advertised through e-tenders

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Post Project Review will be completed with submission of Final A/C
Q 3.15	Have steps been put in place to gather performance indicator data?	n/a	Post project review will contain lessons learned that will be implemented on future projects

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

Completed by Roads - Regeneration Team:

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	No contract signed in 2024.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, on active projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where salary funding secured otherwise internal resources covered same
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	2	Yes.

Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, quarterly under the T&Cs of RRDF funding agreement
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Mostly one delayed due to circumstances beyond the council's control
Q 4.7	Did budgets have to be adjusted?	3	Sometimes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?		no
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		no

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

Completed by Roads Department:

	Incurring Expenditure	Current	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?		3	All works are programmed as part of the Organisations Annual Roads Program in accordance with the Memorandum on Grants for Regional and Local Roads.
Q 5.2	Are outputs well defined?		2	Outputs are well defined as the roads expenditure is predominantly Grant Funding which can only be discharged in accordance/compliance with the Memorandum on Grants for Regional and Local Roads and the associated Circulars issued from the Department of Transport.
Q 5.3	Are outputs quantified on a regular basis?		3	Outputs are monitored at Municipal District Level and Centrally on a weekly/monthly basis. Final outputs are quantified as part of the NOAC KPI's by the Road Management Office in Donegal via the Asset Management System.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?		2	Ongoing Monitoring and efficiency is a core function of each individual Municipal District Office and is a constantly monitored aspect of the Municipal District service delivery program.
Q 5.5	Are outcomes well defined?		3	Outcomes are well defined as the roads expenditure is predominantly Grant Funding which can only be discharged in accordance/compliance with the Memorandum on Grants for Regional and Local Roads. The Asset Management System managed by the Road Management Office in Donegal requires detailed annual returns so as to generate NOAC KPI'S.

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 5.6	Are outcomes quantified on a regular basis?	2	Outputs are monitored at Municipal District Level and Centrally on a weekly/monthly basis.
Q 5.7	Are unit costings compiled for performance monitoring?	3	The Asset Management System managed by the Road Management Office in Donegal requires detailed annual returns so as to generate NOAC KPI'S which are based on unit costs/m2
Q 5.8	Are other data compiled to monitor performance?	2	Additional Parameters such as the Carbon Footprint of works commenced being monitored and recorded under the 2024 program, this process will continue in 2025.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Budget reporting and program project management is ongoing.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes where required we engage outside specialist to assess tender submission and ensure robust appointments.

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

Completed by Housing Department:

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	No projects complete in 2024
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	

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.

Completed by Finance Department:

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	PARR funding was redirected to other schemes by TII however it wasn't discontinued.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None required – learning being taken to new projects by staff

Notes:

The scoring mechanism for the above checklists is as follows:

Scope for significant improvements = a score of 1

Compliant but with some improvement necessary = a score of 2

- Broadly compliant = a score of 3

For some questions, the scoring mechanism is not always strictly relevant. In these cases, N/A is marked and appropriate comments are provided.

**Appendix 3: Summary Report Arising from In-depth Check of Two
Projects**

Public Spending Code

**Quality Assurance 2024: Step 4 In-depth Check,
completed by Internal Audit,
Offaly County Council.**



May 2025

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Introduction and Summary of Findings

Step 4 of the Public Spending Code QA process requires all Local Authorities to 'Carry out more in-depth checks on a small number of selected projects/programmes'.

The Guidance Document issued for the Local Government sector sets out the criteria for in-depth checks as follows:

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

This minimum is an average over a three-year period.

Internal Audit was appointed by the Chief Executive of Offaly County Council to complete step 4.

The purpose of the review was to provide an independent professional opinion on compliance regarding the Public Spending Code and, more specifically, the quality of the appraisal, planning, and implementation of work done within each programme. The projects were examined in order to assess if the practices implemented are of a high standard.

The following projects were selected by the Internal Audit Unit for In-depth Review:

Project Name	Project Category (2024)	Project Budget / Expenditure
Vacant Property Refurbishment Grants	Current Expenditure – Being Incurred	€1,689,881
Tullamore Fire Training Centre and Fire Station Expansion (Co Offaly)	Capital Expenditure – Being Incurred	€4,437,119
Bog Road, Portarlinton (Turnkey 28 units) Housing (Co Offaly)	Capital Expenditure – Completed	€7,619,006

The total value of Offaly County Council's Inventory listing for 2024 was €274,515,804 (includes Current (Revenue) and Capital Expenditure). Therefore, the three projects detailed within the table above represent a sample of approximately 5.01% of the total inventory.

The internal audit review of the projects covered the period up until the 31st of December 2024.

Summary of Findings

Given the outcome of the reviews summarised individually below it is the opinion of the internal audit department that there is, overall, 'Substantial Assurance' (see Appendix 1) regarding compliance with the Public Spending Code within Offaly County Council.

Project 1: Current (Revenue) Expenditure Programme €1,689,881

A Review at the '**Implementation Stage**' of the Vacant Property Refurbishment Grants took place as part of this in – depth check. This programme was categorised as 'Current Expenditure Being Incurred' in the 2024 Public Spending Code Quality Assurance Inventory listing.

Based on review of documentation/data this programme provides 'Satisfactory Assurance' that there is compliance with the Public Spending Code.

At the 'Implementation Stage' of the current expenditure the following is required:

- Assigned responsibility for delivery
- An appropriate structure to monitor and manage the implementation phase
- Regular meetings
- A means of measuring if the project/programme is delivering on its expectations.

Based on a review of documentation and management structure in place this expenditure at 'implementation stage' provides '**Satisfactory Assurance**' that there is compliance with the Public Spending Code.

Project 2: Capital Expenditure Programme €4,437,119

The following section presents a summary of the findings of this In-Depth Check on the Expansion of Tullamore Fire Service Training Centre.

This project was categorised as ‘Capital Expenditure ‘Being Incurred’ in the 2024 PSC Inventory listing.

This project was at the **‘Implementation’** Stage of the capital expenditure and therefore the review was focused on the following required steps:

- Assigned responsibility for delivery.
- An appropriate structure to monitor and manage the implementation phase.
- Regular meetings
- A means of measuring if the project/programme is delivering on its expectations.

Based on a review of documentation and internal expertise in place this project at ‘implementation stage’ provides **‘Satisfactory Assurance’** that there is compliance with the Public Spending Code.

Project 3: Capital Expenditure Programme €7,619,006

The following section presents a summary of the findings of this In-Depth Check on the Bog Road, Portarlinton Turnkey Development 28 units.

This project was categorised as Capital Expenditure ‘Completed’ in the 2024 PSC Inventory listing. The review of this project focused on the appraisal and planning elements.

This project was at the **‘Post Implementation’** Stage of the capital expenditure and therefore the review was focused on the following required steps:

- The basis on which the project was undertaken proved correct.
- The business case and management procedures were satisfactory.
- The operational performance and initial benefits have been realised.
- The conclusions that can be drawn which are applicable to other projects, to the ongoing use of the asset, or to associated projects.

Based on a review of documentation and internal expertise in place this project at 'post implementation stage' provides '***Substantial Assurance***' that there is compliance with the Public Spending Code.

Appendix 4: In-depth Check Reports

Public Spending Code Quality Assurance – In Depth Check

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	Vacant Property Refurbishment Grants
Detail	Vacant Property Refurbishment Grants Expenditure
Responsible Body	Offaly County Council
Current Status	Current Expenditure Being Incurred
Start Date	January 2024
End Date	December 2024
Overall Cost	€1,689,881



Project Description

The Vacant Property Refurbishment Grant, funded by the Croí Cónaithe Towns Fund was launched on 14 July 2022 for principle private residents only. This grant aims to address the issue of property vacancy and dereliction, promoting sustainable reuse of buildings and adding vibrancy to cities and rural areas.

To qualify for the grant, you must:

- have proof of ownership or evidence of active negotiations to buy the property (that is, confirmation of engagement from the estate agent or owner of the property) where you are seeking approval in principle for a grant
- live in the property as your principal private residence or make it available for rent
- have proof that the property has been vacant for at least 2 years and that it was built up to and including 2007

From 1 May 2023, a grant of up to a maximum of €50,000 is available for the refurbishment of vacant properties for occupation as a principal private residence, and for properties which will be made available for rent, including the conversion of properties which have not been used as residential heretofore, subject to appropriate planning permission being in place. This is subject to upper limits for the types of work, specified below, having regard to a reasonable cost assessment by the local authority. The grant is inclusive of the VAT cost of the works.

Where the refurbishment costs are expected to exceed the standard grant of up to €50,000, a maximum top-up grant amount of up to €20,000 is available where the property is confirmed by the applicant(s) to be derelict (i.e. structurally unsound and dangerous) or if the property is already on the local authority's Derelict Sites Register, bringing the total grant available for a derelict property up to a maximum of €70,000. In the case of a top-up grant in respect of a derelict property not on the Derelict Sites Register, an independent report prepared by an appropriately qualified professional is required to be submitted along with the application, confirming, to the satisfaction of the local authority, that the property is derelict.

It is required that the applicant(s) will live in or make available to rent the qualifying property for a period of at least five years from the date of payment of the grant. If at any time the applicant(s) sell the property, or it ceases to be their principal private residence, or the

property is no longer available to rent within ten years from payment of the grant, the applicant(s) must reimburse the local authority an element of the full value of the grant, as follows:

- Less than 5 years, you have to repay the full amount
- Over 5 years but less than 10, you have to repay 75% of the grant
- More than 10 years, you don't have to pay back anything

In relation to establishing whether Offaly County Council were applying the values and guidelines of the Public Spending Code, an in-depth check was carried out on the management of the 2024 Vacant Property Refurbishment Grant. The 2024 budget for Vacant Property Refurbishment Grants was €1m as per Offaly County Councils adopted budget. However, the interest in the scheme far exceeded expectations with Offaly County Council administering €1.69m in grant funding, assisting in the refurbishment of 32 vacant homes.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, **Internal Audit** have completed a Programme Logic Model (PLM) for the **Vacant Property Refurbishment Grants**. 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"> • Management and oversight of Vacant Property Refurbishment Grants. Ensuring compliance with the Vacant Property Refurbishment Grant guidelines and requirements and the principles of the Public Spending Code. • It envisaged that the Vacant Property Refurbishment Grant will also improve property conditions, reduce 	<ul style="list-style-type: none"> • Financial Resources - Budgeted Allocation for 2024 was €1m however the grants issued over exceeded this by €689,881. • Human Resources – Applications and funding was managed fully by the Regeneration Department of Offaly County Council • Information Technology – CCAS and Agresso Financial Management. 	<ul style="list-style-type: none"> • Management of Human Resources • Assessing formal applications to ensure property was eligible in line with scheme Lines. • Pre-works onsite inspection and review of proposed workings of the vacant property by-regeneration technical staff. • Completion of initial inspection report by 	<ul style="list-style-type: none"> • Activation of 32 Vacant Properties for residential purposes. • Management and oversight of Vacant Property Refurbishment Grants ensuring compliance with DHLGH guidance, DHLGH circulars and terms and conditions applied to funding received from the DHLGH. • Applicant files are well maintained, containing all 	<ul style="list-style-type: none"> • The refurbishment of vacant properties will bring sustainable community growth to towns and villages within County Offaly. • The refurbishment of vacant residential properties will help address and relieve some of the pressures on the housing market.

vacancy rates, ease pressures on the demand for new houses, increase community awareness and revitalise neighbourhoods.	<ul style="list-style-type: none"> • Accessing property database and legal and regulatory frameworks • Advertising detailed information, application forms, grant guidelines and links on the council's website www.offaly.ie 	<p>regeneration technical staff.</p> <ul style="list-style-type: none"> • Receipt verification. • Post onsite inspection by regeneration technical staff to confirm detailed works were completed in line with original application. • Preparing legal charge document & Department approval to proceed the process. • Payment to applicant. • Application for the drawdown of funding from DHLGH. 	<p>necessary documentation and available for review by LGAS and Internal Audit Unit.</p> <ul style="list-style-type: none"> • Increase in job creation relating to works performed on Vacant Properties. 	
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Description of Programme Logic Model

Objectives: Management and oversight of Vacant Property Refurbishment Grants. Ensuring compliance with the Vacant Property Refurbishment Grant guidelines and requirements and the principles of the Public Spending Code.

Inputs: The primary input is the revenue funding of €1,689,881. Grant funding is provided by DHLGH and requested and drawdown by Offaly County Council on the basis of approved and completed refurbishments of vacant properties. The Council provides staff resources within the Regeneration Department to assess, monitor, administer and manage the delivery of Vacant Property Refurbishment Grants. In addition to staffing, information technology systems (Agresso/CCAS) and Offaly County Councils website (www.offaly.ie) is used to support and manage the process, and to provide assistance to subgroups and external stakeholders.


Activities: 1) Management of Human Resources, 2) Assessment of Grant Applications, 3) Preliminary onsite inspections of vacant properties, 4) Onsite inspections of works performed and final review of grant applications, 5) Drawdown, allocation and issuing of Department funding. 5) Follow up reviews to ensure the grant recipient continues to reside in the residence for 10 years

Outputs: Having carried out the identified activities using the inputs, the output of the programme is the administration, drawdown and issuing of 32 Vacant Property Refurbishment Grants to completion-

Outcomes: The outcome is the management, oversight, and administration of Vacant Property Refurbishment Grants

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

The following section tracks the Vacant Property Refurbishment Grants from inception in terms of major project/programme milestones to completion:



On going – Date of Cessation of the Grant has not been set by the Department of Housing, Local Government and Heritage

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the **Vacant Property Refurbishment Grants**.

Project/Programme Key Documents	
Title	Details
Financial Reports	Financial & Monitoring Report on AFS, CCAS reports and Agresso Job Code
Budget 2024	Sets out 2024 Budget priorities for Offaly County Council, including the Vacant Property Refurbishment Grants and the proposed estimate in relation to this scheme.
Vacant Property Refurbishment Grant: Croí Cónaithe Towns Fund Scheme Outline	Sets out key eligibility criteria, application process and level of grant funding available.
Vacant Property Refurbishment Grant Standard Operating Procedure Manual	Sets out and details the internal controls and procedures within Offaly County Council regarding the administration of the Vacant Property Refurbishment Grants.

Regeneration Department Risk Register	Clearly details out the risks associated with the operations of the Department including any risks associated with the administration of general Grants Schemes.
Vacant Property Refurbishment Grant Croí Cónaithe Towns Fund Application Form	Standardised application form prepared by the DHLGH detailing level of grant funding available, grant conditions, clawback arrangements, required information, procedures performed by LAs, costing of proposed works template etc.
Vacant Property Refurbishment Grant Checklist	Internal checklist prepared by the Regeneration Department of Offaly County Council to ensure all necessary information is collected on file before issuing of the grant.
Croí Conaithe Flowchart	<p>Details the 8 Stage Process:</p> <ol style="list-style-type: none"> 1. Validation of Application 2. Site Visit 3. Approval Process 4. Works are complete 5. Receipt check 6. Post works site visit 7. Charge Document 8. Payment 9. Recoupment 10. Appeals (If needed)
Vacant Property Refurbishment Grant Rolling FAQs	Details updated and changes to the original Vacant Property Refurbishment Scheme on Offaly County Council webpage & public information evenings x3 carried out

Key Document 1: Financial Reports

Detailed reports on income and Expenditure extracted from Agresso Financial Management System were provided as well as Financial & Monitoring Reports from CCAS. Back up documentation in relation to funding and grant payments were also made available through the Agresso Financial Management System.

Key Document 2: Offaly County Council's Budget 2024

The report was detailed and informative. It outlines the budget allocation for each service and subservice within the local authority and includes commentary on key achievements and key issues that the budget allocation will address. In terms of the in-depth check, Appendix D, subservice A0904 of the Budget details out the expected income and expenditure for the Vacant Property Refurbishment Grant for 2024.

Key Document 3: Vacant Property Refurbishment Grant: Croí Cónaithe Towns Fund

Scheme Outline

The document was prepared by the DHLGH in regard to outlining the main function of the grant.

Key Document 4: Vacant Property Refurbishment Grant Standard Operating Procedure Manual

Documents are informative, clear and provide guidance. It is unclear when policy was reviewed and who reviewed the policy. Assigns responsibility and outlines separation of duties in relation to the review, drawdown and issuing of grant funding.

Key Document 5: Regeneration Department Risk Register

The content of the register is clear and presented in the format agreed by Offaly County Council.

Key Document 6: Vacant Property Refurbishment Grant Croí Cónaithe Towns Fund Application Form

All documentation is clear and concise.

Key Document 7: Vacant Property Refurbishment Grant Checklist

Checklist is clear, concise and extremely useful regarding ensuring all necessary documentation is on file.

Key Document 8: Croí Conaithe Flowchart

Details out the 8-stage process for Vacant Property Refurbishment Grant applicants.

Key Document 9: Vacant Property Refurbishment Grant Rolling FAQs

Details updated and changes to the original Vacant Property Refurbishment Scheme available on Offaly County Council website. Information evenings held x3 in 2024. (Annual report for photos, social media for advertisements etc).

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Vacant Property Refurbishment Grant**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Grant Application Forms	Outline terms & conditions	Readily available
Department Circular and Guidance Notes	Outline terms & conditions	Readily available
OCC Procedure Manual	Establish Controls	Readily available
Agresso Job Code	Review and evaluate payments and drawdowns	Readily available
Income	Draw down & release of funding	Readily available
Expenditure	Monitor expenditure	Readily available
Review of sample 10 grant applicant files	Ensure that necessary documentation was maintained on file and in place before issuing grants.	Readily available
Regeneration Department Risk Register	Review and evaluate whether the Regeneration Department have clearly identified risks associated with the administration of the grant.	Readily available

Data Availability and Proposed Next Steps

As can be seen from the table above, quantitative data to assess management and oversight, grant application process and guidelines, funding drawdown and delivery, detailed physical files and risk registers were readily available. In addition to the Department Circulars and Guidance notes OCC have added additional internal controls through a detailed standard operating procedure manual.

The next steps for Offaly County Council will be to continue with the delivery of Vacant Property Refurbishment Grants in line Departmental Guidelines while establishing procedures for reviewing compliance with home ownership 5 and 10 years after the issuing of the grants.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Vacant Property Refurbishment Grants** 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 information supplied at audit, Internal Audit has formed the opinion that the management of **Vacant Property Refurbishment Grant** complies with the standards of the Public Spending Code. There is a management structure in place; there is strong evidence of management and oversight; there are guidelines provided and detailed records are maintained to high standard. There is control processes in place to support compliance with the Public Spending Code – segregation of duties, controlled access to databases, clear approval authority, detailed SOPs manual, regular performance reviews and maintenance of documentation.

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

Quantitative information on the management, monitoring and oversight of the **Vacant Property Refurbishment Grant** is readily available. Grant application files are maintained to a high standard and were available upon request. Financial reports were easily accessible on Agresso and CCAS.

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

Section Procedure manuals and Risk Register to be updated regularly. The actions proposed by Internal Audit to strengthen governance and control are as follows: - Procedures Manual to be reviewed and updated at least annually and as required to take account of changes to Department Guidelines. Internal Audit notes that while the uptake in **Vacant Property Refurbishment Grants** in 2024 exceeded expectations Offaly

County Council should continue to run awareness campaigns to promote the refurbishment of vacant properties.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Vacant Property Refurbishment Grant for 2024

Summary of In-Depth Check

Public Spending Code Status: This project was categorised as Expenditure “Being Incurred” in Offaly County Council’s 2024 PSC Inventory listings.

Project Description: Provision of the Vacant Property Refurbishment Grant for 2024

Audit Objective: To provide independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Audit Strategy: Internal Audit carried out an in-depth check of the Vacant Property Refurbishment Grant for 2024. As part of this check, Internal Audit met and spoke with key staff, reviewed documentation, examined databases and checked a randomly selected sample of draw down requests, invoices, and grant payments made to applicants. As part of the check, Internal Audit considered management and governance arrangements in place, the handling of decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to Department Guidelines and circulars and the implementation of best practice through SOPs.

Audit Opinion: Internal Audit are satisfied that this in-depth check provides a ‘**Satisfactory Assurance**’ rating of compliance with the Public Spending Code (See Appendix 1 for definitions). Internal Audit has concluded that there is evidence that Vacant Property Refurbishment Grant is actively managed with governance arrangements in place. There is significant compliance with the requirements of the code in the management of Vacant Property Refurbishment Grant. There is a management structure in place; there is strong evidence of management and oversight; there are guidelines provided; detailed records are maintained, contracts outlining terms and condition. There are clear control processes in place to support compliance with the Public Spending Code - segregation of duties, controlled access to databases, clear approval authority, regular performance review and maintenance of documentation.

Section: Reporting Summary

Report Prepared by: Mrs Tammy Dunne, Staff Officer Internal Audit & Mr Barry Loughlin, Head of Internal Audit.

Draft Report Issued to Mr. Andrew Murray, Director of Services; Ms. Olwen Cummins, Regeneration Officer; Ms. Deirdre Hunt, Administrative officer & Mr. Joseph Harte, Senior Executive Engineer Regeneration Dept.

20/05/2025: Circulated to Management Team.

Management Team Response 23.05.2025: Noted and Report Finalised.

23.05.2025: PSC Quality Assurance Report 2024 (including in-depth Report) certified by the Ms. Anna Marie Delaney, Chief Executive.

27.05.2025: PSC Quality Assurance Report 2024 published on www.offaly.ie and submitted to NOAC.

Appendix 1: Assurance Category

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

Public Spending Code Quality Assurance – In Depth Check

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	Expansion of Tullamore Fire Service Training Centre
Detail	The expansion and development of training facilities at Tullamore Fire Station
Responsible Body	Offaly County Council
Current Status	Capital Expenditure Being Incurred
Start Date	Project Appraisal March 2018
End Date	May 2025
Overall Cost	€4,437,119

Project Description

The primary function of a Fire Service Training and Development Centre is to facilitate the realistic training of Firefighters and Fire Officers so as to enable them to deal with the challenges presented by modern day society, safely and efficiently in accordance with best practice. Tullamore Training Centre has been in use by Offaly since 2008 and available for hire since 2009. The centre currently averages 86 days occupancy to external Fire Authorises and approximately 14 days for Offaly in relation to Breathing Apparatus only. Offaly further occupy the ancillary facilities for 64 Day in non-BA related courses. This gives an average occupancy rate of 164 days per year. The high level of occupancy has given rise to a significant strain on the existing temporary accommodation.

The proposed extension of the Fire Service Training and Development Centre on Council owned lands at Sragh, Tullamore would effectively double the external training area of the current station while allowing additional accommodation be provided to service the training centre and indeed, Tullamore fire Station. The extension of the facilities would accommodate a Fire Service Training & Development Centre which would provide a broader range of courses. This expansion would revert the existing yard back into the use of Tullamore Fire Brigade and allow for simultaneous training of Offaly Fire & Rescue Services while authorities are accommodated in the training centre.

The permanent concrete structure will ensure the long-term use of Tullamore as a regional training centre by providing a modern energy efficient building capable of encapsulating all the current and future needs of both students and instructors under one roof. With the expansion of the training grounds and the proposed upgrading to the ancillary accommodation it is hoped that the centre could allow for a variety of courses offered by Offaly.

A summary cost plan was submitted to the National Directorate for Fire & Emergency Management during November 2022 with estimated costs as €3.4 million (Incl. VAT).

The Design

The construction of a new Fire Service Training and Development Centre on an overgrown vacant site adjacent to the existing Tullamore Fire Station at Srah TD Tullamore, Co. Offaly and extension to existing fire station building. The vacant greenfield site is approx. 0.54 hectares in area and is in the ownership of Offaly County Council.

Tullamore Fire Station is ideally located in the midlands and is accessible by the road network via the M4/M6, M7 and the N52. The centre is only a short walk from Tullamore Train Station which serves Dublin, Kildare, Westmeath, Roscommon, Galway and Mayo.

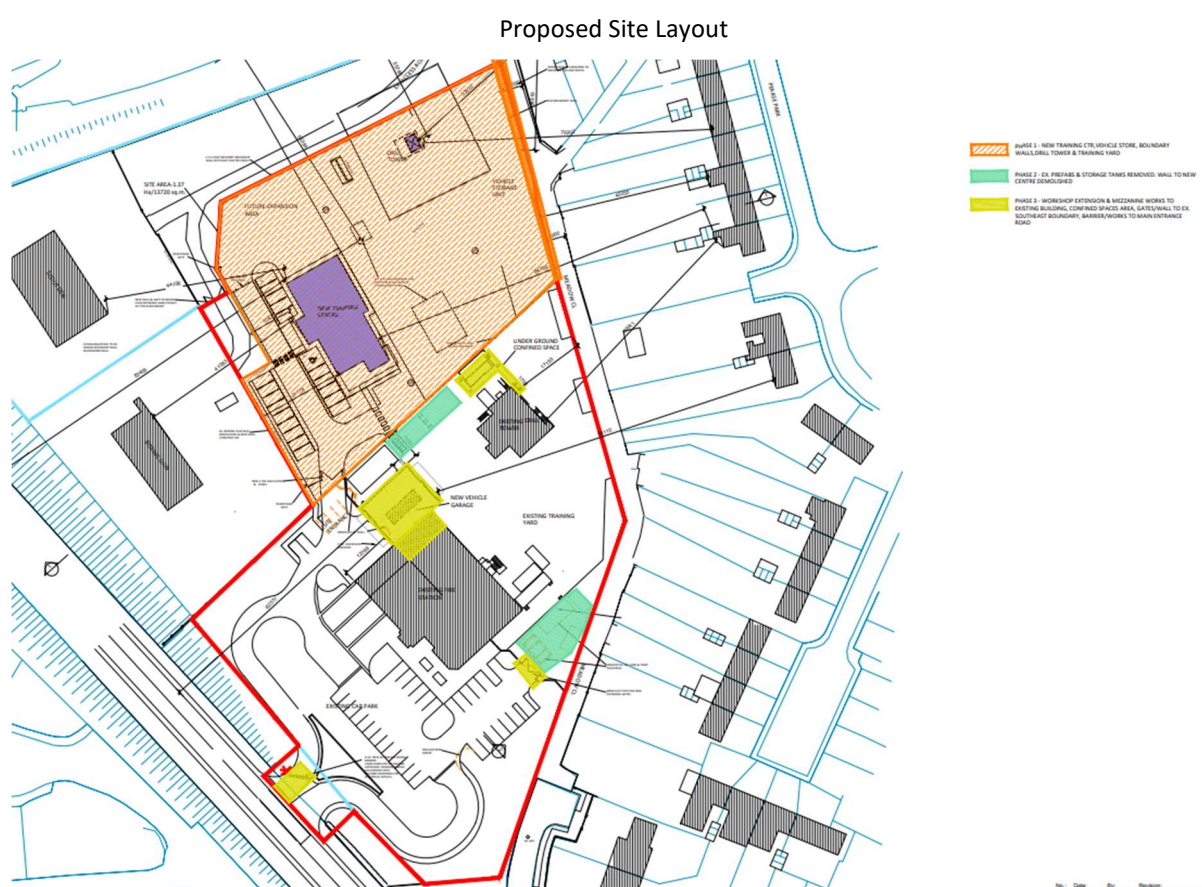
Site Location



Offaly County Council appointed a project design team who evaluated key stages of the development including project planning, procurement & tendering, project supervision & construction. The following design team was appointed.

Architectural Designer	Kenny Lyons Associates Architects
Civil and Structural Engineer	Tobin Consulting Engineers
Mechanical and Electrical Engineer	Coffey Consulting Engineering
Quantity Surveyor	Tobin Consulting Engineer
PSDP	Tobin Consulting Engineers

The initial scope of the works includes the construction of 1no. training and development centre, 1no. vehicle storage shed, 1no. maintenance workshop (extension/alterations of existing fire station building), 1no. drill tower and drill yard with confined space training area and ancillary site works.





During March 2023 Offaly County Council received approval to invite tenders for construction of the proposed training facilities. Tobin Consulting Engineers completed a Tendering Report on six tender responses identified as most suitable tenders. Six tenders were invited to stage 2 of the tendering process and only four responded (see table below). The Tendering Report detailed that Finna Construction Ltd had the winning tender with the lowest tender price of €3,849,000 excluding VAT.

Rank	Tenderer	Tender Price as per Tender & Schedule € (ex VAT)
1	Finna	€3,849,000.00
2	Doyle Construction	€3,990,133.20
3	Coolsivna	€4,097,843.00
4	Bretland	€4,555,534.27
5	Conack	Withdrew
6	Kilcawley	No Tender Submitted

Additional funding of €60,000 (excl. VAT) was sought by OCC in April 2024 for amendments to the vehicle maintenance workshop element of the project. This funding was approved by the National Directorate for Fire and Emergency Management on 24th April 2024 being the total grant add to €3,849,000 (excl. of VAT) (€3,507,656 for construction of the Training Centre facility and €401,343 for construction of Vehicle Maintenance Garage including maintenance pit costs).

Additional funding of €120,000 was sought for the provision of the Drill Training Tower. The drill tower was excluded from the tender process as copyright issues were a concern regarding the design. A separate design and build tender will be required with the successful tender working with the appointed main contractor. The Drill Training Tower element is currently awaiting tender applications at present.

Further additional funding of €203,543.89 (excl. VAT) was submitted to the department on 02nd April 2025 for approval. This request is due to additional requirements throughout the build and the Employers Representative's determination of 16th January 2025.

Cost/VFM

The tender cost estimate for construction of the new Fire Service Training & Development Centre and extension to the existing Fire Station was €3,849,000 excluding VAT. The final outturn is in the region of €3,909,000 (excl. VAT).

There was a significant saving with the use of Council owned lands adjacent to the existing Tullamore Fire Station.

Internal Audit note that Offaly County Council undertook consultations with the Design Team at various stages to achieve a savings and in particular a saving of €400,000 was realised during 2022 which resulted in changes to the material specification to the structure and omission of rainwater harvesting systems all while continuing to achieve a building energy rating of A2 resulting in a high energy performance building.

Additional expenditure was incurred during the project due to the incorporation of extra items, identified as necessary during crucial review stages. These reviews identified necessary enhancements and adjustments to ensure the project met operational requirements and compliance standards. As a result, revisions were made to the original scope, which contributed to the increased costs. These additions were approved following thorough evaluation and were essential to optimising functionality, meeting regulatory requirements and ensure long-term sustainability of the facility.

The recent Employers Representative Determination submitted to NDFEM on 02/04/2025 seeking approval provides a detailed breakdown of a number of additions claimed by the contractor which totals €203,543.89 (excl. VAT).

Contractor Claim No.	Detail	Total Amount Claimed	Determined ER Amount
11	Containment in Mezzanine & Workshop	€16,792.60	€16,792.60
15	Temporary Gate	€1,468.50	€1,468.50
17	Trial Hole for Confined Space Training Unit	€495.00	€495.00
19	Additions to Internal and External Doors VSU and Workshop		€0.00
21	Revised Site Ducting	€32,083.00	€30,349.20
22	Segregation and Removal of Rubbish from Mound	€11,770.00	€11,770.00
24	Floor Insulation VSU	€6,550.28	€0.00
25	SST Leaf Filter and Rodent Trap	€3,410.00	€0.00
26	Relocation of Two Additional Storage Containers	€4,400.00	€4,400.00
27	Ducting to Old Oil Storage Area	€3,945.70	€3,587.00
29	Unforeseen Ground Conditions SSWT	€8,413.93	€8,413.93
30	ESB Diversion	€10,942.14	€7,478.18
37	Stairs in workshop		€0.00
39	External tap to vehicle storage unit	€550.00	€550.00
41	Maintenance Pit Installation in Workshop	€76,835.44	€63,043.82
42	Electrical Containment in Vehicle Storage Unit	€2,433.20	€2,235.20
45	Watertight Precast Manholes to Training Culvert	€11,652.96	€11,652.96
50	Cover to Inspection Pit	€2,500.00	€2,500.00
61	AV Wiring	€31,350.00	€0.00
62	External door automation	€11,473.00	€11,473.00
63	Tophet's to cladding rails	€6,732.00	-€718.52
71	External ESB Metering Cabinet	€20,717.03	€20,717.03
72	Boarding up Windows	€7,335.99	€7,335.99
ER Determined Total			€203,543.89

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for **the expansion and development of training facilities at Tullamore Fire Station**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Provide a National Centre of excellence for fire and safety training. • The expansion and development of training facilities at Tullamore Fire Station. • To meet the current and future needs of County Offaly's Fire Service and indeed nationally. 	<ul style="list-style-type: none"> • Funding / Capital Assistance of approx. €4.4m from NDFEM. • Staff Resources – CE, DOS, Chief Fire Officer, Senior Assistant Chief Fire Officer, Procurement Officer • Planning, Roads, Water Services & Environment sections in Offaly County Council • Work of the Design Team, Surveyors, ESB, Irish Water & Contractors. 	<ul style="list-style-type: none"> • Appraisal Document Prepared. • Funding Applications submitted to NDFEM. • Procurement and completion of suitability assessment regarding design team. • Professionals Engaged. • Preparation and Approval of Part VIII. • Tendering for competitive contractor • Appointment of contractor • Commencement of development 	<ul style="list-style-type: none"> • Construction of a new Training Centre with extension of existing Fire Station to include vehicle storage unit and vehicle maintenance garage/workshop. 	<ul style="list-style-type: none"> • Development of a new fully equipped Fire Service Training and Development Centre in Tullamore. • To deliver high-quality, training and development programmes for firefighters and officers. • To provide controlled environments for practicing hazardous scenarios safely and reduce on-the-job injuries and fatalities. • To reduce dependence on external training facilities and centralise training to achieve savings of scale. • To strengthen inter-agency collaboration and emergency preparedness across the sector. • To increase capacity for storage and maintenance of Offaly Fire Station fleet.

Objectives	Inputs	Activities	Outputs	Outcomes
	<ul style="list-style-type: none"> Provision of the site by Offaly County Council to accommodate the construction of the Fire Service Training and Development Centre. 	<ul style="list-style-type: none"> Monitoring and evaluating works. Ensure payments are approved and paid on time. 		

Description of Programme Logic Model

Objectives: The objective of the project is for the expansion and development of training facilities at Tullamore Fire Station to deliver high-quality, training and development programmes for firefighters and officers to meet current and future needs of both the training facility and Tullamore Fire Station.

Inputs: The primary input to the programme was the capital funding of approximately €4.4million which was approved by the National Directorate for Fire and Emergency Management. Council staff resources were also a requirement to manage consultants and contractors, comply with procurement processes, seek departmental approval, monitor spending and recoup funding.

Activities: There were several key activities completed throughout the project including: Preparing proposals in the form of appraisal documents for NDFEM for funding application, tender documents for appointment of design team, contractors and other professionals. Engagement with contractor and professionals, supervising and evaluating the works. Ensuring compliance with procurement process and engaging with the department for approvals.

Outputs: On completion of the project a purpose-built facility with fire training tower, simulation zones, classroom and training rooms will be provided in Tullamore.

Outcomes: The envisaged outcome of the project is to deliver high quality training and development programmes to increase skills and preparedness of fire crews nationally. To increase efficiency with the new maintenance pit at Offaly Fire Station, reduce training costs for Offaly Fire Station overtime and strengthen compliance with NDFEM standards.

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

The following section tracks the **expansion and development of training facilities at Tullamore Fire Station** from inception to conclusion in terms of major project/programme milestones.



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the **expansion and development of training facilities at Tullamore Fire Station**

Project/Programme Key Documents	
Title	Details
Appraisal Documents	A proposal and preliminary appraisal were prepared by the Fire Station. It included a background with current and future needs established, information on design, and cost plan. This was submitted to the NDFEM for consideration for funding.
Funding Approval from NDFEM	Funding and approval to engage design consultants was granted by NDFEM on 27/04/2021. The recommended budget was €900,000 (incl. VAT). Funding and approval to engage a contractor was granted by NDFEM on 04/09/2023. The recommended budget was €3,849,000 (excl. VAT). Additional funding of €60,000 (excl. VAT) for a vehicle maintenance pit was approved by NDFEM on 24/04/2024. Additional funding request of €203,543.89 (excl. VAT) was submitted to the department on 02/04/2025 currently awaiting approval.
Procurement of Design Team	The Fire Department issued a tender request for the design team in April 2021. Only 1 tender application was received. The qualifying tender application was reviewed in accordance with the SAQ (Suitability Assessment Questionnaire) and was appointed in August 2021. (Employers Representative) Tobin Consulting Engineers; (Civil & Structural Engineer) Tobin Consulting Engineers; (Architectural Designer) Kenny Lyons Associates Architects; (Mechanical and Electrical Engineer) Coffey Consulting Engineering; (Quantity Survey) Tobin Consulting Engineers; (PSDP) Robin Consulting Engineers.

Part VIII Approval	Part VIII application submitted for consideration in April 2022. Approval received in June 2022.
Construction Tender Approval – Tender Report	Approval from the department to appoint a successful works contract tender and proceed to construction in September 2023.
Chief Executive's Order	A chief Executive Order appointing the Construction Contractor was signed by OCC CE Anna Marie Delaney on 11/09/2023.
Construction Contract	Construction Contract was signed by OCC's Cathaoirleach and the Contractor on the 17/10/2023.
Design Team Engagement Letters	The engagement letter and collateral warranty letters for the lead architects and design team was signed by the DOS and the consultants on 24/09/2021.

Key Document 1: *Appraisal Documents*

A proposal and preliminary appraisal for the proposed expansion of facilities and extension to existing fire station was submitted to the National Directorate for Fire and Emergency Management on 18th April 2018 and received approval on 27th April 2021. The completion of this project by Offaly Fire Department is designed to provide high-quality operational and theoretical training for fire service personnel. The project involved the development of a purpose-built training facility for fire and rescue services, classrooms, technical equipment and will include a training tower (to be completed). It supports ongoing continuing professional development for fire personnel and aligns with national fire safety policy.

Key Document 2: *Funding Approval from NDFEM*

The overall funding approval for this project is €3,909,000 (excl. VAT) with an additional request of €203,543.89 (excl. VAT) due to additions throughout the project submitted to the department on 02/04/2025 awaiting approval.

Key Document 3: *Procurement of Design Team*

Procurement route for the Design Team is in accordance with CWMF and Offaly County Council are satisfied that no risk of challenge exists resulting from this procedure.

Key Document 6: *Tender Report and Approval*

A letter of approval issued from the NDFEM to Offaly Fire & Rescue Service to appoint the identified selected tender for the project.

Key Document 7: *Design Team and Construction Contractor Contracts*

By virtue of the powers delegated under section 154 of the Local Government Act, 2001 CE Anna Marie Delaney signed the chief executive orders for the appointment of Finna Construction Ltd, Cong, Co. Mayo as main Contractor of the new Fire Service Training and Development Centre and the extension to Tullamore Fire Station for the provision of a Vehicle Maintenance Workshop.

Key Document 8: *Signed Contract Construction Contractor*

The construction contract was signed by the Cathaoirleach of OCC and the Contractor on the 17/10/2023 and included the following:

- The Agreement
- The Contractors tender and the Letter of Acceptance and any post -tender clarifications listed on it
- The attached conditions and completed schedule
- The works requirements, completed Pricing Document, and Works Proposal identified in the attached schedule

Key Document 9: *Signed Design Team Engagement Letter*

A standard conditions of engagement letter for consultancy services was signed between the lead architect of the design team and Offaly County Council on 24/09/2023. The agreement details the responsibilities of both parties in addressing the appointment, performance, payments, communication, data protection, disputes and the potential termination of the engagement if necessary.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **expansion and development of training facilities at Tullamore Fire Station**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Costs	To consider a budget. To assess VFM.	Available. Costs are outlined in capital Appraisal Document and application to NDFEM for funding.
Financial Records	Expenditure Monitoring, To monitor activity. To accurately measure expenditure.	Available. Agresso Financial Management System in use for monitoring of budget / spend.
Documentation/Validation of Key Decisions.	Governance. Record Keeping. Audit Trail.	Available Assessment of Tender Documents was available. Application to NDFEM was available. Approval of Funding was available. Internal correspondence and correspondence with professional Services were available.

Data Availability and Proposed Next Steps

Initial costs estimates were detailed in the Capital Appraisal document. All claims and receipts made through the NDFEM were available on file. Financial data can be assessed on the Agresso Financial Management System, invoices with FSC4 and FSC5 forms were completed and available on file. The proposed next steps include monitoring the project to completion obtaining relevant engineering certificates etc. and ensuring the completion of the contractors' duties. Upon completion Offaly Fire & Rescue Services will be required to complete a post evaluation appraisal report on the project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **expansion and development of training facilities at Tullamore Fire Station** 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)

This Project was reviewed for compliance at 'Implementation Stage.'

This in-depth check has found that the project is compliant with the requirements and standards as set out in the Public Spending Code.

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

Internal Audit found that all necessary data and information was available in relation to the project. The following list details some of the document that was reviewed as part of the in-depth check and continues to be maintained on file:

1. Capital Appraisal Document.
2. The sources of funding have been clearly documented.
 - Record of funding applications made to NDFEM.
3. Copy of the tender specifications, results, and report
4. Agresso financial records and job codes
5. Design Teams Plans, site surveys etc.
6. Health and Safety Documentation
7. Signed contracts with contractors and consultants.

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

Recommendation 1

Internal Audit understand that the project is to be completed in May 2025 with bookings already taken for June 2025. Internal Audit would recommend the implementation of a plan for operational readiness to include equipment commissioning, fire and safety drills, and trial run to test systems before full launch. This should reduce downtime if faults are identified or issues post-handover to ensure smooth transition to training operations.

Recommendation 2

Internal Audit note the building is constructed to a very high energy performance rating however internal audit would suggest if further funding became available in the future that

consideration will be given to the installation of PV panels. This investment would support the Government's climate action goals and align with Offaly County Council's energy efficiency obligations. PV panels would help reduce the facility's long-term energy costs and carbon footprint, particularly given the expected high energy demands of training equipment, lighting and IT Systems etc.

Recommendation 3

Internal Audit understands that this project was a one-of-a-kind development regarding meeting the training requirements of fire officers nationally and as such identifying full requirements at initial design was difficult. Internal Audit would however recommend that learnings are taken from the project especially in terms of the additions that were not identified at initial application stage.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the expansion and development of training facilities at Tullamore Fire Station.

Summary of In-Depth Check

Public Spending Code Status: This project was categorised as Capital Expenditure "Being Incurred" in Offaly County Council's 2024 PSC Inventory listings.

Project Description: The expansion and development of training facilities at Tullamore Fire Station to deliver high-quality, training and development programmes for firefighters and officers to meet current and future needs of both the training facility and Tullamore Fire Station.

Audit Objective: To provide independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Audit Opinion: This project is at '**implementation stage**' and should be completed in 2025. Based on a review of documentation Internal Audit are satisfied that this in-depth check provides a '**Satisfactory Assurance**' rating of compliance with the Public Spending Code (See Appendix 1 for definitions). Below details out the steps that are required at the 'Implementation Stage' of a project, Internal Audit are satisfied regarding Offaly County Council's Fire & Emergency Services compliance with these steps.

At the 'Implementation' Stage of the capital expenditure the following steps are required:

- I. Contract award – Signed contract available for viewing and evidence of signatures obtained.
- II. Continuous reporting including forward-reporting against target scheme cost and target completion date – Completed as part of claims process to the NDEFM.

-
- III. Surveillance of project progress – Ongoing surveillance noted regarding project progress through ongoing reports submitted by the Consultants to the Fire & Emergency Services Department.
 - IV. Intervention by Approving Authority where necessary – No interventions were deemed necessary by the Approving Authority.
-

Section: Reporting Summary

Report Prepared by: Mrs Tammy Dunne, Staff Officer Internal Audit & Mr Barry Loughlin, Head of Internal Audit.

Draft Report Issued to Ms. Ann Dillon, Director of Services; Mr. Eoin O’Ceilleachair, Chief Fire Officer; Mr. Clive Duke, Senior Assistant Chief Fire Officer.

20/05/2025: Circulated to Management Team.

Management Team Response 23.05.2025: Noted and Report Finalised.

23.05.2025: PSC Quality Assurance Report 2024 (including in-depth Report) certified by the Ms. Anna Marie Delaney, Chief Executive.

27.05.2025: PSC Quality Assurance Report 2024 published on www.offaly.ie and submitted to NOAC.

Appendix 1: Assurance Category

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

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	Bog Road, Portarlinton (Co Offaly) Social Housing Scheme
Detail	The purchase of 28 No. Residential Turnkey Units at Bog Road Portarlinton, Co Offaly.
Responsible Body	Offaly County Council
Current Status	Capital Expenditure Completed
Start Date	Expression of Interest Advertised 6 th May 2020
End Date	June 2024
Overall Cost	€7,619,006

Project Description

Local Authorities have the key central role in the identification of social housing need within their areas and developing and nurturing projects for new social housing construction to meet that need.

Offaly County Council as one of its many objectives, strives to implement national housing policy to ensure that every household that needs it has access to quality, affordable housing in an acceptable environment. Individual housing needs are met through a number of different schemes and initiatives.

Offaly's target under 'Rebuilding Ireland' 2018-2021 for build, acquisition and leasing was 437.

In May 2020 Offaly County Council placed an advertisement in the local papers and E- Tenders seeking expressions of interest for "Turnkey Housing Developments for the Provision of Social Housing". In this regard 23 expression of interest were received. Expressions were sought under the guidance set down in Circular: Housing 31/2019 from the Department of Housing, Planning and Local Government.

Turnkey Developments, to be of interest to the Council, were required to be close to services within an urban settlement/town/village, and within walking distance of shops, schools and local amenities. The proposed developments Design and Construction Standards must at a minimum meet the requirements of all relevant statutory planning and building control requirements. social housing need in the area concerned; timescale for delivery; value for money and quality and design. Expression of interest in providing housing were sought in the advertisement.

Following an advertisement process, MJ Turley Associates acting on behalf of their client 'Smart 2 Management Ventures Limited' submitted an expression of interest to the Council in providing 28 turnkey units in Bog Road, Portarlinton. The Council assessed the proposal and were satisfied that it met the criteria. Smart 2 Management Ventures Limited was engaged by the council to progress with construction at Bog Road Portarlinton. The Vendor had previously entered into a Building Agreement with BHA Construction Limited for the construction of the houses and a copy of this construction contract was made available to Offaly County Council to assess for queries in relation to its terms.

On the 23rd of November 2020, OCC made an application to Department of Housing, Planning and Local Government (DHLGH) for funding to purchase the units. A Capital Appraisal Document was submitted to the DHLGH with the funding application, an all in cost of €7,174,188.82 was estimated to construct/finish 28 units, including legal fees. The DHLGH approved a budget of €7,106,860.77 (incl. VAT). The recommended budget for purchase price of the properties, was reduced by €105,223.58 (incl. VAT) as development levies are deemed exempt for Social Housing projects.

In November 2020 OCC had 131 applicants on its housing list in Portarlinton, Co. Offaly.

The Design

The housing units at Bog Road Portarlinton had been granted planning permission in September 2019 subject to 12 no. conditions.

In October 2019 the decision was appealed under the Planning and Development Act 2000 (as amended) to An Bord Pleanála.

In March 2020 An Bord Pleanála made an Order (Board Order ABP-305545-19) to grant permission for the development in accordance with the said plans and particulars and thus upheld the decision of the Planning Authority.

The original development that was granted planning permission contained 28 semi-detached units. Copies of Design details were available on file.

Cost /VFM

The units were being offered to Offaly County Council for a total cost of €7,033,518.45 inclusive of VAT during 2020. A purchase price increase application was submitted to Offaly County Council on 21st December 2022 due to inflation which amended the total all-in budget to €7,619,006 (incl. VAT) which included the unit purchase price of €7,440,440; professional and legal fees of €138,566 and project management fees of €40,000.

This breaks down to range from €285k to €290k for the 3-bed units, and €262k for the 2-bed units. Offaly County Council considered this to be very good value for money.

In considering whether these units are value for money, OCC considered the unit cost ceilings provided by the Department of Housing, Planning and Local Government (Circular 13/2019, 12th April 2019). An independent Chartered Quantity Surveyor was appointed to provide cost

opinion on the proposed turnkey development. In this regard the appointed QS compared this turnkey proposal to tenders received in March 2020 for similar type house (3-bed, 2-storey and 101.3m²; and a 2-bed, 2-storey and 91m²). The surveyors concluded that this project represents good value for money at the time. The average cost per unit is within the expected range and appears broadly aligned with national benchmarks.

In addition to comparing the value of the units to Circular 13/2019, the Acquisition cost guidelines for Social Housing – Quarter 2/2025 in County Offaly indicates upper costings (greater than BER C1) of €324,000 (3 bedroom) and €268,000 (2 bedroom), providing additional assurances regarding VFM. The development directly meets housing needs and policy objectiveness therefore this project offers reasonable value for money in line with the principles of the Public Spending Code.

Approval to proceed

Bog Road, Portarlinton (Turnkey) Housing Capital Project was agreed in principle to be included in the DHLGH's / OCC capital work programme in 2019 for the construction of 28 Units to house persons from housing list. The project has since moved through the PSC lifecycle within the inventory listings from 'Expenditure being Considered', 'Expenditure being Incurred' and 'Completed and discontinued'.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the **Bog Road, Portarlinton, Social Housing Construction Project**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> - The provision of Housing in accordance with the Government's objective under "Rebuilding Ireland". - Achieve value for money in the provision of the accommodation. - The provision of dwelling types that satisfies the requirements of those requiring housing in the area. 	<ul style="list-style-type: none"> - Funding / Capital Assistance of approx. €7.1m from DHLGH. - Appointment of Developer. - Staff Resources for application process and assessment of legal documentation for contract purposes. - Technical staff resources for assessment of final units for snag lists and assessment of initial proposals compliance with Building Control Management System requirements. 	<ul style="list-style-type: none"> - Advertising of 'Expressions of Interest' for stage one and stage two of approval process. - Identification of Units - Drafting of Project Documents / Briefings / Costings Submissions of Proposals (submission of funding application including appraisal document to the Department of Housing, Planning & Local Government). - Liaising with Planning Department, Offaly County Council in relation to approved planning procedures (<i>Planning Permission was approved in</i> 	<ul style="list-style-type: none"> - Appraisal Document Prepared. - Funding Applications submitted to DHLGH. - Confirmation of Planning requirements / compliance. - Legal / Professionals Engaged and contracts for purchase agreed subject to conditions. - Approval to proceed from Senior Management. - Approval through construction process and prior to handover by 	<ul style="list-style-type: none"> - Funding Approval from DHLGH. - Developer engaged. - Construction of houses. - Reduction of numbers on housing list seeking accommodation. - Potential for a number of families and individuals to be provided with secure housing. <p>Secure housing provides opportunity for tenants to become more involved in</p>

Objectives	Inputs	Activities	Outputs	Outcomes
		<ul style="list-style-type: none"> - March 2020) development contributions & taking in charge. - Liaising with Solicitor over proposed purchase of 28 Units at Bog Road, Portarlinton, Co. Offaly. - Approval by CE for purchase of units. - Inspections by Clerk of Works 	<ul style="list-style-type: none"> - project manager and Council Technical staff during development and delivery stages of the project. - Offaly County Council submits claims and recoups payment from the Department in respect of the drawdown monies advanced. 	<ul style="list-style-type: none"> - community & social environment in local area. - Economic boost for local businesses due to potential increase in spending from new community members.

Description of Programme Logic Model

Objectives: The objective of this project was the provision of housing in accordance with the Government's objectives under "Rebuilding Ireland": An Action Plan for Housing and Homelessness" and the requirements of the Social Housing Capital Expenditure Programme. Achieve value for money in the provision of the accommodation and to ensure the house type provided satisfies the requirements of those requiring housing on Offaly County Council's Housing List.

Inputs: The primary input to the programme was the capital funding of approximately €7.1 million which was approved by Department of Housing, Planning and Local Government. Council staff resources and work of the Developer are also inputs. Advertising of 'Expressions of Interest' and procurement of an independent quantity surveyors were also key inputs at this stage to the project.


Activities: There are a number of key activities which will be carried out throughout the project including: advertising of 'Expressions of Interest', assessment of applications received and identifying housing. Seeking and evaluating quotations for quantity surveyor's services to undertake costing analysis of proposal. Preparing proposals in the form of appraisal documents for DHLGH for funding application. Liaising with the Planning Department regarding planning permission, development contributions and taking in charge, consulting with the Council's solicitor regarding the purchase of units and required legal documentation for proposed land transfers. Engagement with Developer to facilitate purchase of units and approval of purchase.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project are engagement of a developer for construction of housing units.

Outcomes: The outcomes of the project are to provide Housing for persons on Housing List and homeless persons. This will lead to reduced numbers of persons seeking accommodation and assist the Council in meeting their Rebuilding Ireland targets for the period in question.

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

The following section tracks the **Bog Road Portarlinton, Turnkey Social Housing Capital Project** from inception to conclusion in terms of major project/programme milestones



6 th May 2020.	Call for Expressions of Interest was advertised in local newspaper & Council Website for the provision of turnkey housing developments for Social Housing purposes.
17 th July 2020	An 'Expression of Interest' was received from SIEC Group for 28 no. housing units at Bog Road, Portarlinton
21 st August 2020	OCC issue request for "Quotation for the provision of Quantity Surveying Services for Cost Value for Money Reporting for the delivery of Turnkey Developments for Social Housing in Co. Offaly.
23 rd November 2020	OCC - Submission of funding application & capital appraisal document to DHLGH.
21 st December 2020	Approval in principle received from Department of Housing Planning and Local Government. Funding approval was granted with an all-in budget of €7,106,861 (incl. VAT)
21 st December 2022	The developer's QS, Turley Associates; sent a submission to OCC requesting a price increase.
5 th April 2023	OCC submitted a revised funding application to the Department of Housing, Local Government and Heritage seeking a budget increase.
17 th January 2024	Houses were completed
12 th June 2024	Snagging defects were completed
20 th June 2024	Sale completion.
26 th June 2024	Allocated to new tenants.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Bog Road Portarlinton, Co Offaly, Social Housing Capital Project**.

Project/Programme Key Documents	
Title	Details
OCC Targets under 'Rebuilding Ireland: Action Plan for Housing and Homelessness'.	Offaly County Council's targets for provision of housing under 'Rebuilding Ireland' 2018-2021 are outlined in Appendix A of letter from the Minister for Housing, Planning and Local Government dated 18 th April 2018
Application Form HCA 3 'Acquisition of private dwellings' for Capital Funding to DHLGH	DHLGH's Form HCA 3 was completed and provided by OCC in accordance with Circular Housing 24/2015, where an application is made for an exchequer capital grant (Form HCA4) in relation to the acquisition of a dwelling for use as social housing unit.
Housing Capital Project Appraisal Document – Bog Road, Portarlinton Co. Offaly	A proposal was prepared by the Council in the form of a capital appraisal document. It included the housing need, information on design, planning permission, costs and value for money. This was submitted to the DHLGH for consideration for funding in November 2020.
Funding Approval from DHLGH	A funding Approval in Principle from DHLGH was granted on December 21 st 2020. The letter outlined that approval was subject to a number of conditions. The recommended budget was €7,106,861 (incl. VAT).
Stage 2: Request for submissions to supply Turnkey housing	Stage 2 evaluations of proposals received for Offaly County Council request to supply turnkey housing.
Housing Circular 31/2019	DHLGH Circular is to advise local authorities on the provision of new build housing through turnkey acquisition

Application Form HCA3 for an increase to the already approved in principal budget for the acquisition of 28no. dwellings for Capital Funding submitted to DHLGH	HCA3 form was completed and submitted to the department in relation to the acquisition of 28 no. social housing units to amend the previously submitted HCA3 form.
Revised Budget Funding Approval from the DHLGH	An approval of a revised budget was granted on 24 th April 2023. The letter outlined that approval was subject to conditions. The recommended budget was €7,619,006 (incl. VAT).
Signed Contract of Sale	The signed contract of sale was available on file to view. The contract set out several key conditions.

Key Document 1: *County Council Targets for Rebuilding Ireland.*

‘Re-building Ireland – Action Plan for Housing and Homelessness’ outlines long term targets for the provision of social housing. Offaly County Council’s targets for provision of housing under ‘Rebuilding Ireland’ 2018-2021 are outlined in Appendix A of letter from the Minister for Housing, Planning and Local Government dated 18th April 2018. The targets for 2018-2021 for Build, Acquisition, leasing for Offaly County Council is 437. For 2021 the target for build was 90, leasing was 38, and with limited number of acquisitions.

Key Document 2: *Application Form for DHLGH Capital Funding*

In November 2020, OCC made an application to DHLGH for funding for the acquisition of private dwellings. The DHLGH’s Form HCA 3 was completed and provided by OCC in accordance with Circular Housing 31/2019. The application included required details relating to: Evidence of Social Housing Need in the Area, Copy of the Public Notice inviting turnkey proposals, Details of the Evaluation Process undertaken, Drawings of the Proposal (Floor Plans & Site Layout Map indicating clearly the dwellings to be purchased), Planning Status of the turnkey proposal, Sustainable Community Proofing Assessment, Independent Valuation (or QS cost opinion/report), Cost (completed Form HCA3) and Value for Money Evaluation,

Indicative programme for delivery and the Local Authority's recommendation. Details of all-in-cost was clearly outlined on the application which was estimated at €7,174,188.82.

Key Document 3: *Capital Appraisal Document for Bog Road Social Housing Project*

The Housing Capital Project Appraisal for the Purchase of 28 Dwellings at Bog Road Portarlinton was submitted to the department on the 23rd of November 2020. The document provides a background to the project being considered and the assessment of expressions of interest received following advertisement. The need for housing in the area is clearly outlined. There were 131 applicants on the housing list for Portarlinton in 2020. Information on planning permission and design of dwellings including gross floor area, BER rating, type of dwelling, details of accommodation is included in the appraisal document as are detail on cost, value for money and delivery arrangements.

Key Document 4: *Capital Funding Approval from DHLGH*

A funding 'Approval in Principal' from DHLGH was granted on December 21st 2020. The letter outlined that approval was subject to a number of conditions. The recommended budget was €7,106,861 which included purchase price of the housing units for €6,928,294.87 and legal and professional fees of €138,565.90. The recommended budget for purchase price of the properties, was reduced by €105,223.58 (incl. VAT) as development levies were deemed exempt for Social Housing projects. The Department also recommended an additional project management fee of €2,000 per turnkey unit, subject to a cap of €40,000 on any one turnkey development in accordance with Circular 31/2019.

Key Document 5: *Offaly County Council Stage 2 Request for Submissions*

The following information was required for the Stage 2 submission: Details of individual or company submitting the proposal including a contact name, address, phone number and email, Site location map including site area, Site Layout, House Types, Floor Plans and Areas, Schedule of materials and finishes being proposed, Number and mix of units proposed, Details of current planning permission on site (if applicable), Location of all local amenity services and public utilities and details of the proposed servicing of the site. The all in cost of the

development broken down between land costs, construction costs, design fees and other costs such as development levies, utilities, financing costs, sales, marketing, profit etc. and A timeframe/programme for the completion of the proposed development.

Evaluation of Stage 2 Submissions

Weighted criteria were used to evaluate Stage 2 submissions. The following criteria was used to evaluate Stage 2 proposals:

1. Response to Briefing Document

- Compatibility with need identified in the brief
- Compliance with minimum floor area requirement
- Consistency with statutory development plan

2. Value for money of the proposed scheme

- Cost per unit as against LA Unit Cost Ceilings
- Cost per sq mt as against LA Unit Cost Ceilings

3. Timescale for Delivery

4. Unfinished Estate (Y/N)

Project submissions that successfully received a 'Pass' mark in both Stage 1 and Stage 2 evaluations were only considered by the Local Authority.

Key Document 6: Circular: Housing 31/2019 Appendix A, B & C

Outlines requirements in respect of a Capital Funding Application for a Turnkey Proposal.

The Circular advised local authorities on the provision of new build housing through turnkey acquisition and superseded the arrangements set out in Departmental Circular N16/227 of 24th July 2007 on 'Arrangements for Provision of Social Housing through Turnkey Projects'.

Appendix A sets out up to date procurement advice and guidance on the acquisition of housing units using the turnkey process.

Appendix B sets out the capital funding submission requirements in respect of a proposed turnkey development in the form of a condensed capital appraisal.

Appendix C contains a simplified turnkey process workflow, under the exemption provided for in article 10 of the European Union (Award of Public Contracts) Regulations, 2016.

Key Document 7: An application for an increase to the already approved in principal budget for the acquisition of 28no. dwellings for Capital Funding submitted to DHLGH.

Offaly County Council received a request for a cost increase in December 2022 from the developer. An assessment of the request was conducted by OCC and appointed Quantity Surveyors who arrived at the same opinion regarding the cost increase for inflation costs experienced during construction as being fair, reasonable and good value for money. Offaly County Council submitted a request for a cost increase of €512,145.46 (incl. VAT) in April 2023 to the department.

Key Document 8: Revised Budget Funding Approval from the DHLGH

A funding approval from DHLGH for a “Revised Budget” was granted on April 24th, 2023. The letter outlined that approval was subject to conditions. The department letter contains a clerical error stating “approval is granted with an all-in budget of €7,440,440 (incl. VAT)” however the appendix confirms the recommended budget was €7,619,006 which included purchase price for the housing units of €7,440,440, professional and legal fees of €138,566 and project management fee of €40,000. The recommended budget for purchase price of the properties, including increase of €512,145 on overall acquisition costs.

Key Document 9: Signed Contract of Sale

The conditions of sale was signed on the 13th September 2022 which outlined the particulars and conditions of sale including the purchase price, deposit and balance payable to the vender.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Bog Road, **Portarlington (Turnkey) Social Housing Capital Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Costs	<ul style="list-style-type: none"> • To consider a budget. • To assess VFM. 	<p>Available.</p> <p>Costs are outlined in capital Appraisal Document and application to DHLGH for funding.</p>
Financial Records	<ul style="list-style-type: none"> • Expenditure Monitoring, • To monitor activity in 2021. • To accurately measure expenditure. 	<p>Available.</p> <p>Agresso Financial Management System in use for monitoring of budget / spend. Invoices of expenditure to date on file.</p>
Documentation/Validation of Key Decisions.	<ul style="list-style-type: none"> • Governance. • Record Keeping. • Audit Trail. 	<p>Available</p> <ul style="list-style-type: none"> • Assessment of Expression of Interest and related correspondence with developer was available. • Application to DHLGH was available. • Approval of Funding was on file. • Internal correspondence and correspondence with professional Services were on file.

Data Availability and Proposed Next Steps

Costs were detailed in the Capital Appraisal document. Other financial data can be assessed on the Agresso Financial Management System i.e. invoices for all stages of the project e.g. quantity surveyor services invoice.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the acquisition of new social dwellings at **Bog Road, Portarlinton (Turnkey) Social Housing Capital Project** 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)

Internal audit found that the delivery of this project complies with the Public Spending Code standards, with the exception of the improvements noted below.

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

Internal Audit found that all necessary data and information was readily available in order to complete the in-depth check for the PSC process and for future evaluations. The acquisitions have been undertaken in accordance with the requirements of the DHLGH.

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

Recommendation 1

During the review of the funding application process for the turnkey development at Bog Road, Portarlinton, it was noted that Part V of the Planning and Development Act 2000 was not referenced in the appraisal or documentation submitted as part of the Public Spending Code requirements. PSC requires that all significant expenditure proposals be properly appraised, with all relevant legislative and policy frameworks taken into account. It is recommended that future funding applications and project appraisals conducted under the PSC include a documented assessment of the applicability of Part V provisions and ensure that Part V element is documented. Where Part V is deemed not applicable, a justification should be clearly recorded. This will support compliance with the PSC and ensure that all relevant legal and policy considerations are factored into decision making.

Recommendation 2

Although it's not a requirement to submit a post evaluation review to the DHLGH for '*turnkey developments*' an internal post project review should be conducted to provide an overall review of the project delivery in keeping with the requirements of the Public Spending Code.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Bog Road Portarlinton, Social Housing Construction Project**.

Summary of In-Depth Check

Public Spending Code Status: This project was categorised as Capital Expenditure "Completed" in Offaly County Council's 2024 PSC Inventory listings.

Project Description: The acquisition of social housing units at Bog Road, Portarlinton is shown on the 2024 inventory as a capital project completed. The project was undertaken to help alleviate the social housing need.

Audit Objective: To provide independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Audit Opinion: This project is at '*post-implementation stage*' or review stage, the aim of the review (Project Completion Report) is to determine if:

- The basis on which the project was undertaken proved correct – The project was undertaken to increase Offaly County Councils housing stock and by doing so addressing the demand for social housing. The delivery of the Turnkey houses in Bog Road, Portarlinton has assisted in addressing some of the social housing need in the Municipal District of Edenderry and indeed the County of Offaly.
- The business case and management procedures were satisfactory – A detailed Capital Appraisal Report was completed by Offaly County Councils Housing Dept and submitted

to the DHLGH along with cost estimates and design drawings. There was strong evidence of good management procedures throughout the delivery of the project.

- The operational performance and initial benefits have been realised – Offaly County Council has allocated all 28 housing units helping to alleviate some of the demand for social housing in the Municipal District of Edenderry.
- The conclusions that can be drawn which are applicable to other projects, to the ongoing use of the asset, or to associated projects – Offaly County Council have successfully availed of the acquisition of turnkey developments in the past. These turnkey developments have greatly assisted in addressing the increased social housing need in the county.

Based on a review of documentation Internal Audit are satisfied that this in-depth check provides a ***‘Substantial Assurance’*** rating of compliance with the Public Spending Code (See Appendix 1 for definitions).

Section D: Reporting Summary

Report Prepared by: Ms Tammy Dunne, Staff Officer Internal Audit & Mr Barry Loughlin, Head of Internal Audit.

16/05/2025: Final Report Issued to Ms. Pauline Hctor, Senior Executive Officer & Mr. John Cunningham, Senior Executive Engineer, Housing Department.

20/05/2025: Report Circulated to Management Team.

Management Team Response 23.05.2025:

23/05/2025: PSC Quality Assurance Report 2024 (including in-depth Report) certified by the Ms. Anna Marie Delaney, Chief Executive.

27/05/2025: PSC Quality Assurance Report 2024 published on www.offaly.ie and submitted to NOAC.

Appendix 1: Assurance Category

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