



Cavan County Council
Comhairle Chontae an Chabháin

Quality Assurance Report for 2023

Cavan County Council

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

Certification

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

Signature of Accounting Officer:



Mr. Eoin Doyle
Chief Executive

Date: 21/05/2024

Contents

Executive Summary

1. Introduction

2. Expenditure Analysis 2023

3. Assessment of Compliance

4. Next Steps: Addressing Quality Assurance Issues

5. Conclusion

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

Appendix 2: Self-Assessment Checklists (1-7)

Appendix 3: Audit Assurance Categories and Criteria

Appendix 4: Quality Assurance - In - Dept Checks and Reviews

Executive Summary

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

This Quality Assurance (QA) Report is for the **period 2023** and is the **tenth** QA report to be published by Cavan County Council since the (PSC) came into effect in September 2013 (Department of Public Expenditure and Reform (DPER), *Circular 13/13*²) as amended.

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

Step 1 — Inventory of Expenditure

Cavan County Councils inventory list for 2023 (totalling **€977,824,816.96**), identified **143** Projects / Programmes (**40** Current Expenditure and **103** Capital Expenditure), whose expenditure / estimated lifetime cost exceeded €0.5m.

- **143** Projects/programmes: -
 - **31** projects / programmes were being considered in 2023.
 - **104** projects / programmes incurred expenditure in 2023.
 - **8** projects / programmes ended in 2023.

Step 2 — Procurements valued in excess of €10 million

There are currently 2 projects listed. There were **no new projects** with Procurements of Contracts in excess of €10m (completed and Contract signed) for the period 2023.

Step 3 — Self-Assessed Compliance Checklists

A set of checklists (7 in total) for the whole organisation were completed based on information received from **18 samples** taken from the projects/programmes in the 2023 Inventory list (representing **30%** of the total value of expenditure on the list). **9 samples** represented **12%** of the total value of current expenditure and the other **9 samples** represented **32%** of the total value of capital expenditure. The samples showed the Council to be broadly compliant with the PSC.

Step 4 — In-Depth Checks

From the Inventory list - the Internal Auditor selected one Current Expenditure programme (**A05 - Administration of Homeless Service**) which represented **1%** of the total value of Current expenditure on the list, and one Capital project (**22100057 - N3 Virginia Bypass**) which represented **28%** of the total value of Capital Expenditure on the list. (The Average % over a 3-year period of Capital Projects /Programmes selected for In-Depth Check(s) (based on value) is **12%**) The checks showed the Council to be **broadly/substantially compliant** with the PSC.

Step 5 — Summary Report

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

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

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

1. Introduction

The **year under review is 2023**. This is the **tenth year** in which the Quality Assurance process has applied to Local Authorities

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

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

- National Oversight and Audit Commissions (NOAC) instruction to all Local Authority Chief Executives dated February 2024,
- **Guidance Document:** - *“Public Spending Code (PSC) Quality Assurance Requirements – A Guidance Note for the Local Government Sector – Version 4 - dated February 2021*
- **PSC QA Clarifications**

The Quality Assurance process for the year under review consists of 5 steps;

Step 1 — Project Inventory

Drawing up the inventories of current and capital projects/programmes at different expenditure stages of the Project Life Cycle (Strategic Assessment, Preliminary Business Case, Final Business Case (including design, procurement strategy and tendering), Implementation, Review, Ex-Post Evaluation) whose expenditure / estimated lifetime cost exceed €500,000. The expenditure is examined under 3 expenditure stages namely, expenditure being considered, expenditure being incurred, and expenditure recently ended.

Step 2 — Procurements valued in excess of €10 million.

Publishing summary information on the Councils website of all Procurements of Contracts in excess of €10m (where the procurement process is completed, and a contract is signed) related to projects in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.

Step 3 — Checklists (Self-Assessed Compliance Checklists)

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

Step 4 — In-Depth Checks

Carry out a more in-depth check on a small number of selected projects/programmes. Capital Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory. Revenue Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory. This minimum can be an average over a three-year period.

Step 5 — Summary Report -

Complete a short report for the National Oversight and Audit Commission (NOAC)

This includes - Completed Project Inventory of all projects/programmes above €0.5m, Website reference for where the procurements over €10m are published, a copy of completed checklists, the report compiled following any in depth review, and a note of how any inadequacies identified in the QA process will be addressed by the Local Authority.

This report fulfils the fifth requirement of the QA Process for Cavan County Council.

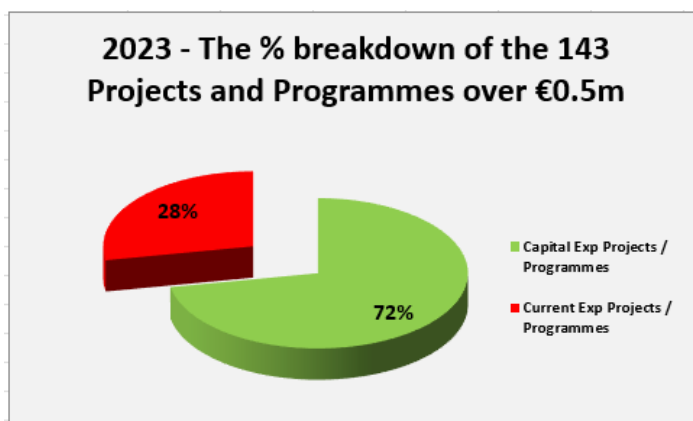
2. Expenditure Analysis 2023

2.1 - Inventory of Projects/Programmes

Cavan County Councils inventory list identifies projects and programmes at various stages of the project life cycle for **2023** whose expenditure / lifetime cost exceed €0.5m. This inventory is divided between current and capital projects / programmes which are further categorised under one of the following relevant areas / stages of expenditure:

- Expenditure being considered.
- Expenditure being incurred
- Expenditure that has recently ended - (Completed/Discontinued)

The Inventory list for 2023, identifies a total number of **143** Projects / Programmes. (**40** Current Expenditure and **103** Capital Expenditure)

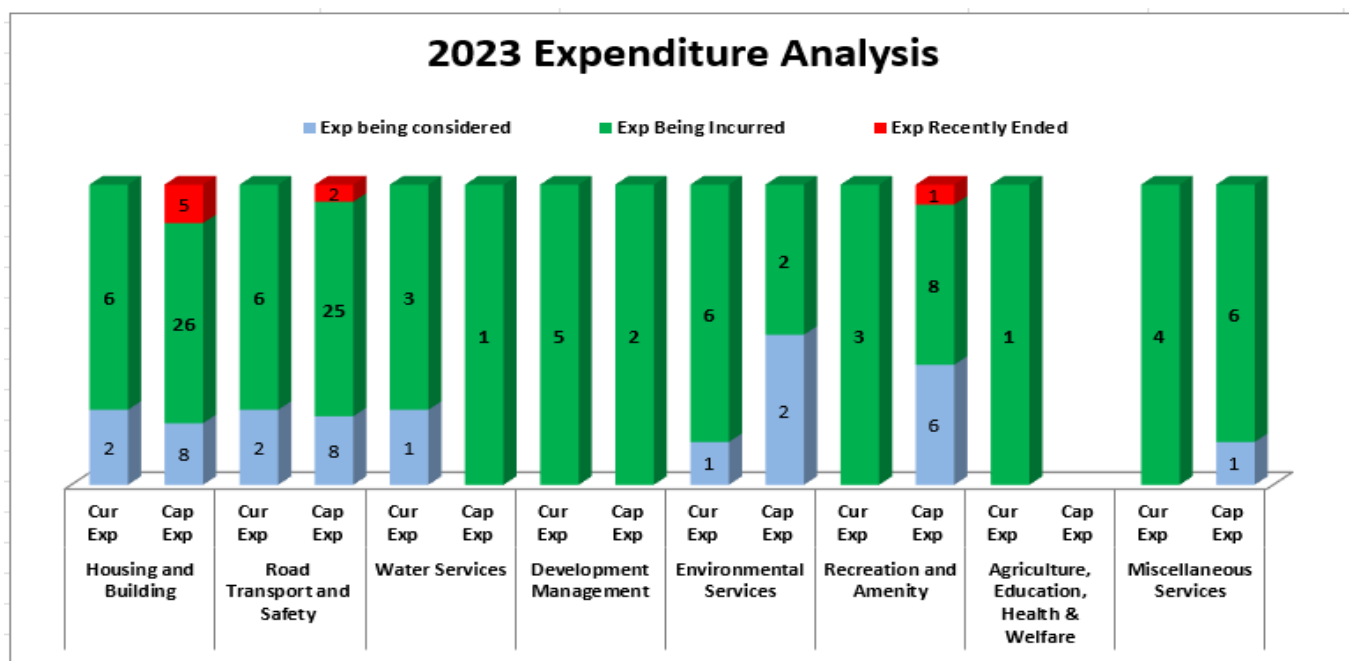


The total value of expenditure from the Councils inventory list for 2023 = **€977,824,816.96**.

Inventory List 2023 (Expenditure Types)	Current	Capital	Total Per Expenditure Type
Expenditure being considered 2023 - *Current = Current Expenditure Amount in Reference Year (contains Value of Budget Increases only of projects / programmes whose Budgets Increased by €0.5m or more in 2024 versus 2023). *Capital = Projected Lifetime Expenditure (Based on Estimated Expenditure Figures)	€6,752,771.12	€218,096,604.00	€224,849,375.12
Expenditure being incurred 2023 - *Current = Current Expenditure Amount in Reference Year– (Based on Actual Current Expenditure figures) *Capital = Projected Lifetime Expenditure (Capital only) (Based on Estimated Expenditure Figures)	€83,473,702.78	€652,388,451.62	€735,862,154.40
Expenditure Ended in 2023 - *Current = Final Outturn Expenditure *Capital = Final Outturn Expenditure (Based on Actual Outturn Expenditure Figures)	€ -	€17,113,287.44	€17,113,287.44
Totals	€90,226,473.90	€887,598,343.06	€977,824,816.96

2.2 – Summary of Inventory Analysis for 2023

The Chart below identifies the number of current and capital projects / programmes for each Service Division of Cavan County Council whose Expenditure / Projected Lifetime cost was above €0.5m in 2023, and further divides each under the relevant areas / stages of expenditure.



Full inventory including details of each project / programme are listed in **Appendix 1**. For the purposes of clarity and accuracy the inventory in appendix 1 was compiled using the suggested template provided by the National Oversight and Audit Commission (NOAC) that accompanied their letter dated February 2024 to all Local Authority Chief Executives.

Expenditure being considered

There were a total of **31** projects / programmes being considered across the various spending and price categories (26 had values \geq^3 €0.5 million and $<^4$ €5 million, 3 had values \geq €5 million and $<$ €20 million and 2 had a value \geq €20 million). Housing & Building and Road Transportation and Safety were the primary areas, each had 10 projects/programmes listed.

Expenditure being incurred

104 projects / programmes were identified (81 had values \geq €0.5 million and $<$ €5 million, 17 had values \geq €5 million and $<$ €20 million and 6 had a value \geq €20 million). Housing & Building was the primary area with 32 projects/programmes listed.

Expenditure that has recently ended - (Completed/Discontinued)

8 projects / programmes ended (7 had values \geq €0.5 million and $<$ €5 million, and 1 had a value \geq €5 million and $<$ €20 million). Housing & Building was the primary area with 5 projects/programmes listed.

³ \geq means greater than/equal to.

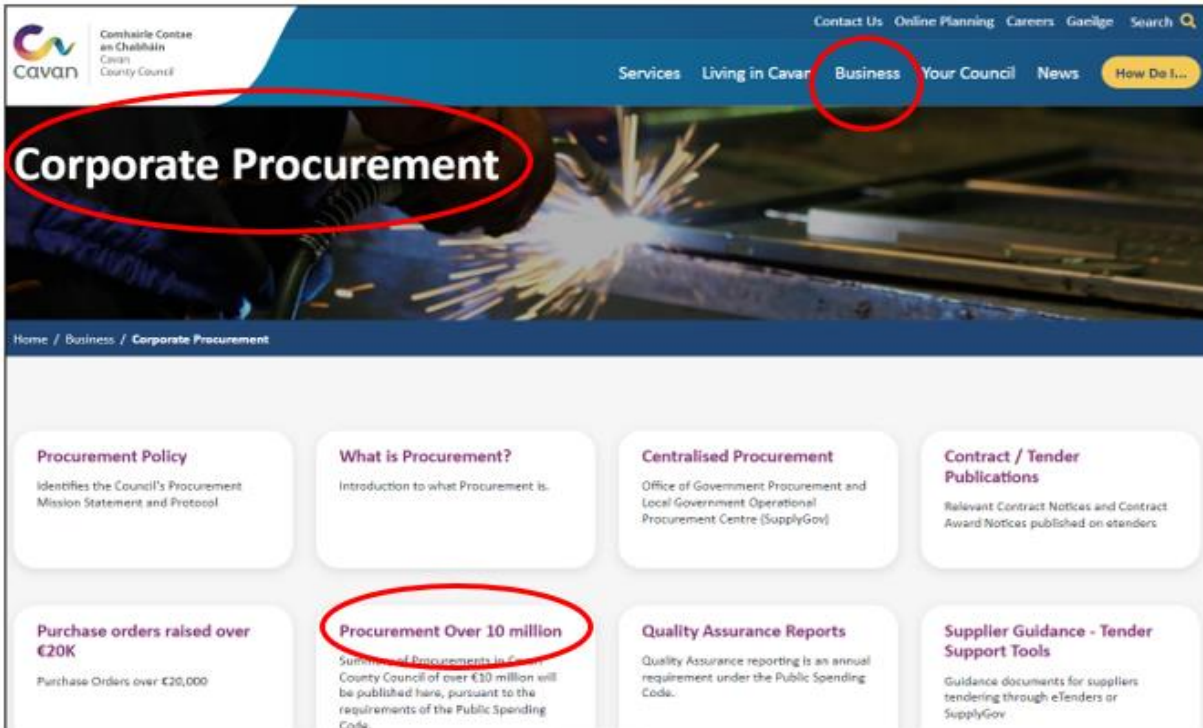
⁴ $<$ means less than.

2.3 - Published Summary of Procurements

As part of the Quality Assurance process Cavan County Council has published, summary information on the Council's website of all Procurements of Contracts in excess of €10m (where the procurement process is completed, and a contract is signed). Listed below is the link to this publication page and an illustration of its location. There are currently 2 projects listed. There were **no new projects** with Procurements of Contracts in excess of €10m (completed and Contract signed) for the period 2023.

Link to Procurement Publications:

<https://www.cavancoco.ie/business/corporate-procurement/procurement-over-10-million/>



Source: www.cavancoco.ie

3. Assessment of Compliance

3.1 - Checklist Completion:

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high-level checks in Step 3 of the QA process are based on a sample of self-assessments carried out within the relevant sections / departments of Cavan County Council in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

- **Checklist 1:** General Obligations not specific to individual projects/programmes
- **Checklist 2:** Capital Expenditure being considered – Appraisal and Approval.
- **Checklist 3:** Current Expenditure being considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure
- **Checklist 5:** Incurring Current Expenditure
- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued

3.2 – Procedure used:

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

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

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

3.3 - Choosing appropriate Samples

The total value of expenditure from the Councils inventory list for 2023 = **€977,824,816.96**.

The following **18 samples** were chosen representing **30%** of this total expenditure.

- a) **Current Expenditure** - Total value of Current Expenditure identified = **€ 90,226,473.90**
 Total value of Current Expenditure sampled = **€ 10,440,211.79**

The following **9** service types were selected from the **40** identified in the inventory list for 2023. These account for **12%** of the total current expenditure identified. To achieve a greater spread of sample, a Service Type under expenditure type 1 was chosen and one Service Type from each relevant Service Division was chosen under expenditure type 2. **Note:** - No Current Expenditure Projects/Programmes ended in **2023**.

Service Division	Expenditure Type	Service Type	Increase in Proposed Exp from 2023 Budget to 2024 Budget
Division E-Environmental Services	1	Level of Increase proposed for 2024 service cost - E11 - Operation of Fire Service	€1,418,463.69

Service Division	Expenditure Type	Service Type	Service (Current) Expenditure
Division A-Housing and Building	2	A05 - Administration of Homeless Service	€ 832,603.36
Division B-Road Transport & Safety	2	B11 - Agency & Recoupable Services	€ 1,873,705.28
Division C-Water Services	2	C02 - Waste Water Treatment	€ 1,803,492.89
Division D-Development Management	2	D05 - Tourism Development and Promotion	€ 878,285.79
Division E-Environmental Services	2	E10 - Safety of Structures and Places	€ 562,053.71
Division F-Recreation and Amenity	2	F04 - Community Sport and Recreational Development	€ 1,748,071.77
Division G-Agriculture, Education, Health & Welfare	2	G04 - Veterinary Service	€ 765,428.29
Division H-Miscellaneous Services	2	H10 - Motor Taxation	€ 558,107.01

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

b) **Capital Expenditure** - Total value of Capital Expenditure identified = **€887,598,343.06**
 Total value of Capital Expenditure sampled = **€280,468,669.30**

The following **9** Capital Projects/Programmes were selected from the **103** Capital Projects/Programmes identified in the inventory list for 2023. These account for **32%** of the total capital expenditure identified. To achieve a greater spread of sample, a minimum of 3 samples from each expenditure type was chosen.

Service Division	Expenditure Type	Project/ Programme Description	Capital Expenditure
Division A-Housing and Building	1	12 Units- Derrylurgan Court, BJD	€2,357,101.00
Division B-Road Transport & Safety	1	N87 North of Bawnboy & Swanlinbar (North & South)	€2,500,000.00
Division F-Recreation and Amenity	1	Baillieboro Regeneration Project	€2,500,000.00
Division B-Road Transport & Safety	2	22100057 - N3 Virginia Bypass	€250,000,000.00
Division E-Environmental Services	2	54202055 - New Civil Defence Headquarters	€1,350,000.00
Division H-Miscellaneous Services	2	81101737 - Ballyjamesduff Community and Enterprise Hub	€9,809,584.00
Division A-Housing and Building	3	11506671 - 43 units at Mullaghduff, Ballyconnell	€9,283,683.85
Division B-Road Transport & Safety	3	2221N876 - N87 Gartaquill to Mullaghduff - Phase 2	€1,770,131.81
Division F-Recreation and Amenity	3	64820010 - Ballyconnell to Ballyheady Outdoor Recreation Trail.	€898,168.64

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

3.4. – Checklist Results:

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

3.5 - Main Issues Arising from Checklist Assessment

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

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

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

3.5.1 General Obligations:-

- a) Checklist 1 – General Obligations:** - 2023 is the tenth year of the Public Spending Code (PSC) in Local Government. The Checklist demonstrates good staff awareness and the Councils continued commitment to adhering to the PSC. A National training course/programme on the PSC specific for the Local Government Sector would be welcomed especially in light of the recent changes to the PSC.

3.5.2 Expenditure being considered:-

- a) Checklist 2 – Capital Expenditure:** - The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisals and complying with the relevant Approving Authorities requirements.
- b) Checklist 3 - Current Expenditure:** - The only projects and programmes identified under Current Expenditure “Being Considered” are those that had an increase in budget value of €0.5m or more in 2024 versus 2023. The Checklist for Current Expenditure “Being Considered” suggests a good level of compliance with the PSC through clear objectives and complying with the relevant Approving Authorities requirements.

3.5.3 Expenditure being incurred:-

- a) Checklist 4 – Capital Expenditure:** - Good levels of compliance are evident, with regards, adhering to the relevant Approving Authorities guidelines and requirements, seeking approvals (if required), appointment of Project / Programme Co-Ordinators and Managers, and having regular Meetings.
- b) Checklist 5 – Current Expenditure:** - The services identified are primarily rolling year to year. Services provided are statutory functions of the Local Authority and therefore have strict rules and regulations that must be complied with. The checklist provides good evidence of compliance with regards clear objectives, outputs and outcomes as identified in various Legislation, Statutory Regulations/Acts, Schemes, Programmes, Annual Budget Process, Service Delivery Plans, Business Plans, LECP and other relevant Plans, Strategies, Service Level Agreements, and other various reports/returns to the relevant Approving Authorities as required.

3.5.4 Expenditure that has recently ended - (Completed/Discontinued)

- a) Checklist 6 – Capital Expenditure:** - It is evident that completion reports or similar are undertaken on an ongoing basis or as and when required. The format for recording such reviews varies and may take place at different intervals as and when required by the project / programme.
- b) Checklist 7 Current Expenditure:** - No current expenditure programmes relevant to PSC were ended in 2023.

3.6 - In-Depth Checks

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

The Quality Assurance Guidelines – version 4 (as amended), required closer examination of projects / programmes identified in the Inventory List for the year under review to be undertaken. It stipulates that Capital projects / programmes selected must represent a minimum of 5% of the total value of all Capital projects / programmes identified in the Inventory list and Current projects / programmes selected must represent a minimum of 1% of the total value of all Current (revenue) projects / programmes identified in the Inventory list.

Note: - This minimum can be an average over a three-year period.

For 2023 - The Internal Auditor selected one Current (revenue) Programme and one Capital Project for further in-depth checks. A summary of each is detailed below and the full in-depth checks as laid out in the prescribed forms, are set out in **Appendix 4**.

Current (revenue) Programme Selected –

1. **A05 - Administration of Homeless Service** - Total Current Expenditure Amount in 2023 = **€832,603.36**

This represents **1%** of the total value of all Current (revenue) projects / programmes identified in the Inventory list for **2023**.

Capital Project Selected –

1. **22100057 - N3 Virginia Bypass** - Total Projected Lifetime Expenditure = **€ 250,000,000.00**

This represents **28%** of the total value of all Capital projects / programmes identified in the Inventory list for **2023**. The Average % over a 3-year period of Capital Projects / Programmes selected for In-Depth Check(s) (based on value) is **12%**.

Year	% (rounded) of Capital Projects /Programmes selected for In-Depth Check(s) (based on value)
2021	3%
2022	6%
2023	28%
Total % over 3-year period	37%
Average % over 3-year period	12%

3.6.1 A05 - Administration of Homeless Service – Current (revenue) Programme Expenditure Type – Expenditure Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the **A05-Administration of Homeless Services - Revenue Expenditure Programme** as managed by Cavan County Council.

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's A05- Administration of Homeless Services Revenue Expenditure Programme was undertaken. The value of this programme with expenditure incurred during 2023 was **€832,603.36** which represents approximately **1%** of the total value of the Council's Revenue Expenditure Projects of **€90,226,473.90**. On this basis over the last 3 years an **average of 4%** of the Council's Revenue Expenditure Programmes were selected for In-depth Reviews.

The 1988 Act places an obligation on local authorities to consider their needs and expand their powers to respond to the homeless needs. Section 10 of the Act enables local authorities to provide funding to voluntary bodies for the provision of emergency accommodation and long-term housing for people who are homeless, and the Housing (Misc Provisions) Act 2009 provides a statutory structure to address the needs of people who are experiencing homelessness incorporating an action plan and the formation of a Homelessness Consultative Forum and a Statutory Management Group. Cavan County Council come under the North-East Homeless Region.

The North-East Region comprises the local authority areas of Counties Louth, Cavan and Monaghan. Homelessness Services are managed operationally at local level while the strategic and administrative obligations are the responsibility of the Regional Homelessness Strategic Management Group with Louth County Council as the lead, responsible agency by statute. The North-East Regional Consultative Homelessness Forum is a parallel group comprising statutory, voluntary and community representatives providing direction and advice across all sectors of the Region.

The North-East Region implements an evolving range of services which has the inbuilt capacity to address emerging needs in the course of its implementation. The priority is to maintain individuals and families in their tenancies and to return them to permanent housing and independent living as soon as possible.

The main objective for 2021-2023 was to ostensibly build on the achievements on the previous 3 years while continuing to deliver services in Cavan, Louth & Monaghan in response to emerging needs. The Region regards its current service provision as adequate to meet need and has made great strides in being innovative to meet the housing led policy as outlined in Government documents.

Cavan County Council had a total of 181 homeless presentations in 2023 which included 214 adults and 103 children. Each presentation was sensitively handled and effectively managed by the Housing Team of Cavan County Council. All necessary protocols were applied and the most appropriate homeless service measures available fully utilised with temporary homeless emergency accommodation provided to 58 adults and 21 children.

In general all elements of this revenue programme were appraised, planned and implemented in accordance the annual budget processes, financial management procedures, procurement protocols and risk management procedures of the Council. Ongoing assessments of the key KPIs are undertaken by the North-East Homeless Services and Housing Section of Cavan County Council. On completing the review Internal Audit formed the opinion that the A05-Administration of Homeless Services Revenue Expenditure Programme of Cavan County Council appears to be effectively managed in 2023.

Based on the findings of the In-depth Review Internal Audit is of the opinion that the A05-Administration of Homeless Services Revenue Expenditure was **broadly / substantially compliant** with the relevant requirements of the Public Spending Code.

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

The following section presents a summary of the findings of this In-Depth Check on the **N3 Virginia Bypass Roads Capital Project** as managed by Cavan County Council.

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review was undertaken on the Proposed N3 Virginia Bypass Road's Capital Project as Expenditure being Incurred by the Roads & Infrastructure Dept of the Council. On drafting the inventory list for 2023 the estimated lifetime value of the proposed roads capital project was **€250,000,000.00** (Note the project costs are yet to be confirmed but it is estimated that they will fall within Category 'C' €100M - €250M, of the National Development Plan 2021 - 2030 Project Cost Ranges. The Upper limit of Category 'C' has been provided for information purposes only) which represents approximately **28%** of the total value of Cavan County Council's PSC Capital Projects of **€887,598,343.06**. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

The N3 Virginia bypass is consistent with National, Regional and Local Policy including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy and Cavan County Council Development Plans 2022 – 2028. It also aligns with other National Policy such as the Climate Action Plan 2023 (CAP23) and the Department of Transport's National Sustainable Mobility Policy, Active Travel Policy as well as a number of the investment priorities from the National Investment Framework for Transport in Ireland (NIFTI); decarbonisation, mobility of people and goods, and enhanced regional and rural connectivity. The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA). It is envisaged that this bypass should greatly improve traffic congestion, road safety and the environment within Virginia town. It will also improve safety on the existing N3 and improve accessibility, social inclusion, integration and physical activity within Virginia, Cavan and the wider region.

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

Cavan County Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. All necessary Phase 1 - 2 Appraisals / Deliverables including the Route Option Selection Report were prepared in accordance with the TII Project Appraisal Guidelines. On 14th June 2023 Cavan County Council received TII approval to progress to Phase 3 of the Project Life Cycle (Design and Environmental Evaluation). The relevant project management structure and scheduled key milestones are also in place up to the end of Gate 2 of the PSC Regulations. Monthly Sponsoring Agency management group meetings and Technical Meetings are held to collaborate on all aspects of the scheme. In addition to this monthly / six weekly meetings are held with TII to review all schemes funded by TII in Cavan, including the Virginia Bypass.

As required by the Public Spending Code Regulations and the Project Management Guidelines the Preliminary Project Appraisals (Phase 0- 2) or Gate 1 of the PSC appear to have been strategically managed to date with the view of achieving the prime objectives of this Scheme and maximising the proposed outputs and outcomes.

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

4. Next Steps: Addressing Quality Assurance Issues

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

The completion of the five steps of the QA Process is very important and the process will continue to be embedded into how Cavan County Council conducts its business. It is also important to note that the QA process takes a number of months to coordinate and complete. This report would welcome any changes or improvements to the QA process that could reduce the time required in completing same. This report also recommends the importance of Training and would welcome a national training course/programme on the PSC specific for the Local Government Sector.

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

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

5. Conclusion

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

The inventory outlined in this report clearly lists the current and capital expenditure for the 2023 period under the 3 different expenditure stages - expenditure being considered, expenditure being incurred, and expenditure recently ended (Completed/Discontinued).

Cavan County Council has and will continue to publish details of all procurements of Contracts in excess of €10m (where the procurement process is completed, and a contract is signed) on its website as and when they arise. There are currently 2 projects listed with summary information published on Cavan County Council's website. There were **no new projects** with Procurements of Contracts in excess of €10m (completed and Contract signed) for the period 2023.

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

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

This QA report demonstrates Cavan County Councils commitment to meeting its requirements with the PSC and where improvements can be made, they will be addressed accordingly.

Appendix 1

Cavan County Council

2023 Inventory of Projects and Programmes over €0.5m

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

- Expenditure **being considered**,
- Expenditure **being incurred** and
- Expenditure **recently ended** (Completed/Discontinued)

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

Expenditure being Considered - 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
Housing & Building							
2024 Allocation - Housing Adaptation Grant Schemes for Older People and People with a Disability (Private Dwellings) (13500001/13500003(HGD), 13802036/13802037(MOP), 13900001/13900003(HAG), 13700001/13700003(New Build))	Housing Adaptation Grant Schemes for Older People and People with a Disability (Private Dwellings)	N/a	N/a	N/a	2024 programme	€1,541,043.00	20% funded by the Local Authority
CAS - 6 Units at 29 River Street, Cavan	CAS Turnkey	N/a	N/a	N/a	TBD	€803,045.00	100% funded by Government Grant
67 Units – Swellan Lower, Cavan	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€16,978,000.00	100% funded by Government Grant
12 Units- Derrylurgan Court, BJD	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€2,357,101.00	100% funded by Government Grant
3 Units -Dunaree	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€659,044.00	100% funded by Government Grant
3 units - Aughnaskerry, Cavan	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,000,000.00	100% funded by Government Grant
CAS - 7 units @ Holborn Hill, Belturbet	CAS Turnkey	N/a	N/a	N/a	TBD	€1,632,013.00	100% funded by Government Grant
133 units - Carrickleck View, Lisaturrin, Kingscourt	Turnkey	N/a	N/a	N/a	2024-2026 (approx)	€10,966,358.00	100% funded by Government Grant
Level of Increase proposed for 2024 service cost - A01 - Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement of LA Housing Units	€778,779.08	N/a	N/a	2024	€ -	
Level of Increase proposed for 2024 service cost - A05 - Administration of Homeless Service	A05 - Administration of Homeless Service	€583,569.74	N/a	N/a	2024	€ -	

Expenditure being Considered - 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
Road Transportation and Safety							
N87 Killyaum	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,000,000.00	100% funded by Government Grant
N87 North of Bawnboy & Swanlinbar (North & South)	Design, Construction Works and Associated costs	N/a	N/a	N/a	2024-2025 (approx.)	€2,500,000.00	100% funded by Government Grant
N3 Kilmore Roundabout to Pollamore (Pavement)	Design, Construction Works and Associated costs	N/a	N/a	N/a	2024 - 2025 (approx.)	€1,300,000.00	100% funded by Government Grant
N54 Kilnaglare Realignment	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€9,500,000.00	100% funded by Government Grant
East West Road (Dundalk to Sligo) SRLR Scheme	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€127,300,000.00	100% funded by Government Grant
RMO Public Lighting Energy Efficiency Project	RMO Public Lighting Energy Efficiency Project	N/a	N/a	N/a	TBD	€2,600,000.00	10% funded by Government Grant
R188 Safety Improvement Measures at Rathkenny	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€20,000,000.00	100% funded by Government Grant
N54 Butlersbridge to border (Phase 2)	Design, Construction Works and Associated costs	N/a	N/a	N/a	2024-2025 (approx)	€2,500,000.00	100% funded by Government Grant
N3 Killygrogan Pavement Scheme	Design, Construction Works and Associated costs	N/a	N/a	N/a	2024-2025 (approx)	€1,400,000.00	100% funded by Government Grant
Level of Increase proposed for 2024 service cost - B04 - Local Road - Maintenance and Improvement	B04 - Local Road - Maintenance and Improvement	€914,530.86	N/a	N/a	2024	€ -	
Level of Increase proposed for 2024 service cost - B11 - Agency & Recoupable Services	B11 - Agency & Recoupable Services	€648,840.33	N/a	N/a	2024	€ -	
Water Services							
Level of Increase proposed for 2024 service cost - C05 - Admin of Group and Private Installations	C05 - Admin of Group and Private Installations	€2,408,587.42	N/a	N/a	2024	€ -	

Expenditure being Considered - 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
Environmental Services							
Waste Management Corranure	Design, Construction, Monitoring, Maintenance and Capping and Associated costs	N/a	N/a	N/a	TBD	€800,000.00	100% funded by the Local Authority
Kingscourt Fire Station	Design, Construction Works and Associated costs	N/a	N/a	N/a	2023-2026 (approx)	€500,000.00	100% funded by Government Grant
Level of Increase proposed for 2024 service cost - E11 - Operation of Fire Service	E11 - Operation of Fire Service	€1,418,463.69	N/a	N/a	2024	€ -	
Recreation and Amenity							
Cootehill Enterprise Park/ Cootehill Industrial Park	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€880,000.00	25% funded by the Local Authority
Food Innovation Hub	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,330,000.00	100% funded by the Local Authority
Future Regeneration Projects	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€3,800,000.00	25% funded by the Local Authority
Killykeen	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,250,000.00	25% funded by the Local Authority
Bailieboro Regeneration Project	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€2,500,000.00	25% funded by the Local Authority
Amenity Park Development	Design, Construction Works and Associated costs	N/a	N/a	N/a	2023-2026 (approx)	€500,000.00	100% funded by the Local Authority
Miscellaneous Services							
Museum	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€2,500,000.00	15% funded by the Local Authority
Totals		€6,752,771.12	€ -	€ -		€218,096,604.00	

Expenditure being Incurred - 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
Housing & Building								
11506417 - Mullagh- Construction of 19 Units	Design, Construction Works and Associated costs	€ -	€807,678.22	€ -	2018-2025 (approx)	€3,289,414.46	€3,401,296.00	100% funded by Government Grant
11506517 - St Brigids Terrace Cavan - Construction of 20 Units.	Design, Construction Works and Associated costs	€ -	€949,900.76	€ -	2020-2025 (approx)	€1,393,741.82	€7,399,817.00	100% funded by Government Grant
11506522 - Elm Grove Cavan - Construction of 13 Units.	Design, Construction Works and Associated costs	€ -	€1,844,200.83	€ -	2018-2025 (approx)	€3,141,075.14	€3,246,030.00	100% funded by Government Grant
11506531 - 3 Units – Cluin Dara, Kingscourt (Part Construction)	Design, Construction Works and Associated costs	€ -	€13,907.62	€ -	2019-2024 (approx)	€683,747.91	€684,312.00	100% funded by Government Grant
11506533 - 15 Units – Cavan Road, Ballinagh	Design, Construction Works and Associated costs	€ -	€383,587.83	€ -	2019-2024 (approx)	€3,483,022.46	€3,391,308.00	100% funded by Government Grant
11506585- 45 Units at Eastboro Bailieborough	Design, Construction Works and Associated costs	€ -	€280,579.26	€ -	2020-2027 (approx)	€743,904.89	€14,131,169.00	100% funded by Government Grant
11506625 - ACC CALF 34 Units - The Gallops	Design, Construction Works and Associated costs	€ -	€191,932.74	€ -	2019-2024 (approx)	€2,198,935.23	€2,198,935.23	100% funded by Government Grant
11506635 - 3 Units, Fairymount Close, Kingscourt (Part)	Design, Construction Works and Associated costs	€ -	€469,887.88	€ -	2021-2025 (approx)	€703,390.86	€829,331.00	100% funded by Government Grant
11506640 32 units at Woodlands Ballyjamesduff	Turnkey	€ -	€ -	€ -	2020-2026 (approx)	€738.00	€8,315,550.00	100% funded by Government Grant
11506683 - ACC CALF 25 No. Houses (Tuath) Drumalee Manor, Drumalee, Cavan	Design, Construction Works and Associated costs	€ -	€389,002.93	€ -	2021-2024 (approx)	€1,331,302.93	€1,331,302.93	100% funded by Government Grant
11506690 - CAS St Killians Housing Mullagh	Design, Construction Works and Associated costs	€ -	€ -	€ -	2021-2024 (approx)	€651,567.93	€881,676.00	100% funded by Government Grant
11506693 - 9 Units at Widows Row Belturbet	Design, Construction Works and Associated costs	€ -	€85,402.73	€ -	2021-2026 (approx)	€120,817.82	€2,579,790.00	100% funded by Government Grant
11506706 - 44 Units at Lios na Ri Cootehill	Design, Construction Works and Associated costs	€ -	€1,476.00	€ -	2023-2028 (approx)	€143,753.01	€13,365,820.00	100% funded by Government Grant
11506736 - 3 Units The Duckin Stool Belturbet	Design, Construction Works and Associated costs	€ -	€424,109.78	€ -	2022-2025 (approx)	€547,937.36	€829,874.00	100% funded by Government Grant
11506763 - 5 Units Kilnaleck	Design, Construction Works and Associated costs	€ -	€11,593.04	€ -	2022-2027 (approx)	€13,050.83	€873,463.00	100% funded by Government Grant

Expenditure being Incurred - 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
Housing & Building (condt)								
11506769 - 8 Units Kilnaleck	Design, Construction Works and Associated costs	€ -	€4,121.38	€ -	2022-2027 (approx)	€258,844.42	€2,364,770.00	100% funded by Government Grant
11506777 - 13 units Chapel Lane, Cootehill	Design, Construction Works and Associated costs	€ -	€5,823.64	€ -	2023-2027 (approx)	€8,523.49	€4,000,000.00	100% funded by Government Grant
11506792 - 7 units - Townparks, Ballyhaise	Design, Construction Works and Associated costs	€ -	€283,423.38	€ -	2023-2026 (approx)	€293,423.38	€1,895,004.00	100% funded by Government Grant
11506795 - 8 Units Kilnavara Lane	Design, Construction Works and Associated costs	€ -	€154,081.52	€ -	2022-2027 (approx)	€159,235.27	€2,250,000.00	100% funded by Government Grant
11506799 - 6 Units – Town Centre, Cootehill	Turnkey	€ -	€209,239.80	€ -	2023-2026 (approx)	€209,239.80	€2,128,398.00	100% funded by Government Grant
11506800 + 11506794 - 6 units (4 Tkey + 2 Part V) - Taoibh Coille, Yew Park, Virginia,	Turnkey	€ -	€128,834.92	€ -	2023-2025 (approx)	€185,584.92	€1,855,848.00	100% funded by Government Grant
11506820 - 20 Units Mossy Meadows Cavan	Design, Construction Works and Associated costs	€ -	€342,725.48	€ -	2023-2027 (approx)	€342,879.23	€3,486,324.00	100% funded by Government Grant
11506822 - 8 Units Portaliffe	Design, Construction Works and Associated costs	€ -	€91,602.39	€ -	2023-2026 (approx)	€91,602.39	€2,452,038.00	100% funded by Government Grant
11506823 - 9 Units - Ashgrove BJD	Design, Construction Works and Associated costs	€ -	€112,834.50	€ -	2023-2026 (approx)	€112,834.50	€2,525,089.00	100% funded by Government Grant
11506842 - 4 Units Drumbarlow Road Belturbet	Design, Construction Works and Associated costs	€ -	€172,912.98	€ -	2023-2026 (approx)	€172,912.98	€1,151,436.00	100% funded by Government Grant
11506849 - 12 units - Development site at Crossdoney Road, Ballinagh	Design, Construction Works and Associated costs	€ -	€149,199.25	€ -	2023-2028 (approx)	€149,199.25	€4,000,000.00	100% funded by Government Grant
A01 - Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement of LA Housing Units	€2,847,538	€ -	€ -	ongoing	N/a	N/a	
A03 - Housing Rent & Tenant Purchase Administration	A03 - Housing Rent & Tenant Purchase Administration	€533,693	€ -	€ -	ongoing	N/a	N/a	
A05 - Administration of Homeless Service	A05 - Administration of Homeless Service	€832,603	€ -	€ -	ongoing	N/a	N/a	
A06 - Support to Housing Capital Prog.	A06 - Support to Housing Capital Prog.	€683,786	€ -	€ -	ongoing	N/a	N/a	
A07 - RAS Programme	A07 - RAS Programme	€5,808,070	€ -	€ -	ongoing	N/a	N/a	
A09 - Housing Grants	A09 - Housing Grants	€553,809	€ -	€ -	ongoing	N/a	N/a	

Expenditure being Incurred - 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
Road Transportation and Safety								
22100010 - Butlersbridge/Belturbet	Design, Construction Works and Associated costs	€ -	-€31.38	€ -	1996-2025 (approx)	€50,264,895.80	€51,000,000.00	100% funded by Government Grant
22100057 - N3 Virginia Bypass	Design, Construction Works and Associated costs	€ -	€930,203.43	€ -	2018-2032 (approx)	€2,873,005.28	€250,000,000.00	100% funded by Government Grant Note - The scheme is currently at the Planning and Design Stage. The project costs are yet to be confirmed but it is estimated that they will fall within Category 'C' €100M - €250M, of the National Development Plan 2021 - 2030 Project Cost Ranges. The Upper limit of Category 'C' has been provided for information purposes only.
221002N3 - N3 Virginia Town Pavement	Design, Construction Works and Associated costs	€ -	€545,300.22	€ -	2019-2024 (approx)	€1,305,632.31	€1,500,000.00	100% funded by Government Grant
221008N3 - N3 Virginia Town Safety and Pavement Scheme	Design, Construction Works and Associated costs	€ -	€157,234.19	€ -	2020-2024 (approx)	€1,265,026.18	€1,500,000.00	100% funded by Government Grant
221009N3 - N3 Lisgrea Pavement Overlay	Design, Construction Works and Associated costs	€ -	€ -	€ -	2021-2024 (approx)	€34,076.85	€3,100,000.00	100% funded by Government Grant
22100N55 - N55 Moynehall to Pollamore Pavement Scheme	Design, Construction Works and Associated costs	€ -	€77,582.64	€ -	2022-2024 (approx)	€1,585,942.05	€1,620,000.00	100% funded by Government Grant
221010N3 - NS Junctions Annagh, Drumcrow, Drumsillagh	Design, Construction Works and Associated costs	€ -	€511,826.07	€ -	2023-2024 (approx)	€550,770.95	€630,000.00	100% funded by Government Grant
221012N3 - Whitegate to Maghera Pavement	Design, Construction Works and Associated costs	€ -	€2,818,498.96	€ -	2023-2024 (approx)	€2,818,498.96	€3,000,000.00	100% funded by Government Grant

Expenditure being Incurred - 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
Road Transportation and Safety (condt)								
22101N55 - N55 Ballinagh Traffic Relief Scheme	Design, Construction Works and Associated costs	€ -	€ -	€ -	2022-2030 (approx)	€15,965.40	€19,700,000.00	100% funded by Government Grant
22111N3L - N3 Dublin Road Roundabout	Design, Construction Works and Associated costs	€ -	€ -	€ -	2018-2030 (approx)	€104,603.28	€5,000,000.00	100% funded by Government Grant
22201N54 - Butlersbridge to Border Phase 1	Design, Construction Works and Associated costs	€ -	€1,754,108.80	€ -	2023-2024 (approx)	€1,754,108.80	€2,000,000.00	100% funded by Government Grant
22211550 - N55 -Corduff To South Of Killydoon - Section A	Design, Construction Works and Associated costs	€ -	€278,645.78	€ -	2012-2024 (approx)	€11,137,982.41	€11,409,422.00	100% funded by Government Grant
2221155C - N55 -Corduff To South Of Killydoon - Section B	Design, Construction Works and Associated costs	€ -	€15,955,273.61	€ -	2011-2025 (approx)	€17,845,231.92	€33,921,300.00	100% funded by Government Grant
2221N552 - N55 Ballinagh Town Pavement Overlay	Design, Construction Works and Associated costs	€ -	€230,481.36	€ -	2019-2024 (approx)	€1,335,878.11	€1,400,000.00	100% funded by Government Grant
2221N554 - N55 Cashel Cross	Design, Construction Works and Associated costs	€ -	€64,580.13	€ -	2022-2025 (approx)	€248,394.59	€800,000.00	100% funded by Government Grant
2224N554 - N55 Cavan to Longford Border	Design, Construction Works and Associated costs	€ -	€1,391,173.44	€ -	2023-2024 (approx)	€1,391,173.44	€1,450,000.00	100% funded by Government Grant
28700312 - Rampart River Footbridge (River Blackwater Footbridge)	Design, Construction Works and Associated costs	€ -	€131,928.03	€ -	2022-2027 (approx)	€144,311.67	€2,800,000.00	100% funded by Government Grant
28700319 - Cavan Urban Greenway - Phase 2	Design, Construction Works and Associated costs	€ -	€24,200.25	€ -	2021-2027 (approx)	€64,480.80	€3,200,000.00	100% funded by Government Grant
28700429 - R191 Station Road Cootehill Pedestrian & Cycleway	Design, Construction Works and Associated costs	€ -	€82,120.07	€ -	2022-2025 (approx)	€123,291.22	€1,600,000.00	100% funded by Government Grant
28700430 - Cavan Town Light Segregation Cycle Scheme A	Design, Construction Works and Associated costs	€ -	€43,444.50	€ -	2022-2026 (approx)	€46,134.51	€1,500,000.00	100% funded by Government Grant
28700431 - Cavan Town Light Segregation Cycle Scheme B	Design, Construction Works and Associated costs	€ -	€325,571.72	€ -	2022-2025 (approx)	€360,405.44	€2,000,000.00	100% funded by Government Grant
28700435 - Active Travel 2022 - Ballyhaise Village Phase 1	Design, Construction Works and Associated costs	€ -	€695,645.96	€ -	2022-2024 (approx)	€755,121.89	€800,000.00	100% funded by Government Grant
28700478 - Kingscourt Town Urban Greenway / Permeability Link	Design, Construction Works and Associated costs	€ -	€61,051.05	€ -	2023-2026 (approx)	€61,051.05	€3,200,000.00	100% funded by Government Grant

Expenditure being Incurred - 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
Road Transportation and Safety (condt)								
28702216 - Cavan Flood Relief Scheme	Design, Construction Works and Associated costs	€ -	€487,657.82	€ -	2020-2032 (approx)	€777,766.46	€7,500,000.00	100% funded by Government Grant
28702220 - Cavan Town Multi Storey Car park Refurbishment Project	Design, Construction Works and Associated costs	€ -	€12,207.00	€ -	2023-2025 (approx)	€12,207.00	€3,850,000.00	100% funded by the Local Authority
B01 - NP Road - Maintenance and Improvement	B01 - NP Road - Maintenance and Improvement	€1,807,236	€ -	€ -	ongoing	N/a	N/a	
B03 - Regional Road - Maintenance and Improvement	B03 - Regional Road - Maintenance and Improvement	€7,345,500	€ -	€ -	ongoing	N/a	N/a	
B04 - Local Road - Maintenance and Improvement	B04 - Local Road - Maintenance and Improvement	€16,213,118	€ -	€ -	ongoing	N/a	N/a	
B05 - Public Lighting	B05 - Public Lighting	€596,562	€ -	€ -	ongoing	N/a	N/a	
B09 - Car Parking	B09 - Car Parking	€705,607	€ -	€ -	ongoing	N/a	N/a	
B11 - Agency & Recoupable Services	B11 - Agency & Recoupable Services	€1,873,705	€ -	€ -	ongoing	N/a	N/a	
Water Services								
31200755 - Multi-Annual Rural Water Programme 2019 – 2021 - (programme extended to end of 2024)	Water - Capital Works	€ -	€664,697.27	€ -	2019-2024 (approx)	€1,436,829.40	€2,107,016.35	85% - 100% funded by Government Grant
C01 - Water Supply	C01 - Water Supply	€2,832,333	€ -	€ -	ongoing	N/a	N/a	
C02 - Waste Water Treatment	C02 - Waste Water Treatment	€1,803,493	€ -	€ -	ongoing	N/a	N/a	
C05 - Admin of Group and Private Installations	C05 - Admin of Group and Private Installations	€9,280,191	€ -	€ -	ongoing	N/a	N/a	

Expenditure being Incurred - 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
Development Management								
45000012 - Abbeylands Project	Design, Construction Works and Associated costs	€ -	€242,982.08	€ -	2020-2027 (approx)	€1,723,099.50	€25,000,000.00	25% funded by the Local Authority
45000016 - Destination Towns (including overall Town Hall Public Realm)	Design, Construction Works and Associated costs	€ -	€254,159.17	€ -	2022-2024 (approx)	€440,738.97	€1,000,000.00	25% funded by the Local Authority
D02 - Development Management	D02 - Development Management	€1,280,366	€ -	€ -	ongoing	N/a	N/a	
D05 - Tourism Development and Promotion	D05 - Tourism Development and Promotion	€878,286	€ -	€ -	ongoing	N/a	N/a	
D06 - Community and Enterprise Function	D06 - Community and Enterprise Function	€3,402,920	€ -	€ -	ongoing	N/a	N/a	
D09 - Economic Development and Promotion	D09 - Economic Development and Promotion	€1,823,019	€ -	€ -	ongoing	N/a	N/a	
D11 - Heritage and Conservation Services	D11 - Heritage and Conservation Services	€722,641	€ -	€ -	ongoing	N/a	N/a	
Environmental Services								
54202054 - Ballyjamesduff Fire Station	Design, Construction Works and Associated costs	€ -	€190,524.40	€ -	2000-2024 (approx)	€1,697,968.44	€1,776,296.11	100% funded by Government Grant
54202055 - New Civil Defence Headquarters	Design, Construction Works and Associated costs	€ -	€1,154,271.35	€ -	2022-2024 (approx)	€1,236,822.34	€1,350,000.00	15% funded by Government Grant
E01 - Landfill Operation and Aftercare	E01 - Landfill Operation and Aftercare	€550,952	€ -	€ -	ongoing	N/a	N/a	
E05 - Litter Management	E05 - Litter Management	€682,415	€ -	€ -	ongoing	N/a	N/a	
E07 - Waste Regulations, Monitoring and Enforcement	E07 - Waste Regulations, Monitoring and Enforcement	€935,330	€ -	€ -	ongoing	N/a	N/a	
E10 - Safety of Structures and Places	E10 - Safety of Structures and Places	€562,054	€ -	€ -	ongoing	N/a	N/a	
E11 - Operation of Fire Service	E11 - Operation of Fire Service	€4,822,909	€ -	€ -	ongoing	N/a	N/a	
E13 - Water Quality, Air and Noise Pollution	E13 - Water Quality, Air and Noise Pollution	€638,948	€ -	€ -	ongoing	N/a	N/a	

Expenditure being Incurred - 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
Recreation and Amenity								
60300004 - Cavan Sports Campus	Design, Construction Works and Associated costs	€ -	€489,631.28	€ -	2023-2028 (approx)	€489,631.28	€31,000,000.00	30% funded by the Local Authority
62201701 - Virginia Library	Design, Construction Works and Associated costs	€ -	€1,597,931.80	€ -	2018-2024 (approx)	€6,617,457.89	€7,000,000.00	35% funded by the Local Authority
64800507 - Con Smith Park	Design, Construction Works and Associated costs	€ -	€58,425.00	€ -	2023-2024 (approx)	€58,425.00	€500,000.00	100% funded by the Local Authority
64800514 - Cootehill Hub (BOI)	Design, Construction Works and Associated costs	€ -	€8,487.00	€ -	2023-2024 (approx)	€8,487.00	€600,000.00	10% funded by the Local Authority
64801002 Kingscourt Town Centre Regeneration Scheme	Design, Construction Works and Associated costs	€ -	€699,953.38	€ -	2021-2027 (approx)	€1,294,425.45	€13,600,000.00	15% funded by the Local Authority
64802383 - Burren/Shannon Pot Project	Design, Construction Works and Associated costs	€ -	€517,867.70	€ -	2022-2025 (approx)	€867,618.10	€6,477,996.00	25% funded by the Local Authority
64802385 - Cavan Greenway Project	Design, Construction Works and Associated costs	€ -	€1,022.57	€ -	2021-2030 (approx)	€210,766.59	€30,000,000.00	100% funded by Government Grant
64820040 - Dun an rí Forest upgrade work & development of a Natural play Area	Design, Construction Works and Associated costs	€ -	€55,784.87	€ -	2022-2024 (approx)	€55,784.87	€501,435.00	10% funded by the Local Authority
F02 - Operation of Library and Archival Service	F02 - Operation of Library and Archival Service	€2,887,119	€ -	€ -	ongoing	N/a	N/a	
F04 - Community Sport and Recreational Development	F04 - Community Sport and Recreational Development	€1,748,072	€ -	€ -	ongoing	N/a	N/a	
F05 - Operation of Arts Programme	F05 - Operation of Arts Programme	€2,467,950	€ -	€ -	ongoing	N/a	N/a	
Agriculture, Education, Health and Welfare								
G04 - Veterinary Service	G04 - Veterinary Service	€765,428	€ -	€ -	ongoing	N/a	N/a	
Miscellaneous Services								
81100506 - Cootehill Industrial Park	Design, Construction Works and Associated costs	€ -	€ -	€ -	2019-2024 (approx)	€1,150,785.93	€1,156,232.00	25% funded by the Local Authority
81101464 - Ballyconnell Markethouse Regeneration Project	Design, Construction Works and Associated costs	€ -	€124,064.99	€ -	2022-2024 (approx)	€141,294.94	€883,000.00	10% funded by the Local Authority
81101465 - Bailieboro Courthouse Regeneration Project	Design, Construction Works and Associated costs	€ -	€248,065.01	€ -	2022-2024 (approx)	€383,352.65	€1,574,300.00	10% funded by the Local Authority

Expenditure being Incurred - 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
Miscellaneous Services (condt)								
81101737 - Ballyjamesduff Community and Enterprise Hub	Design, Construction Works and Associated costs	€ -	€21,826.26	€ -	2023-2025 (approx)	€21,826.26	€9,809,584.00	25% funded by the Local Authority
81102068 - Land Acquisition Sports Campus	Property Acquisition and Associated costs	€ -	€ -	€ -	2019-2024 (approx)	€503,288.81	€503,289.00	100% funded by the Local Authority
88800023 - Refurbishment Offices, Farnham Street, Cavan	Design, Construction Works and Associated costs	€ -	€9,871.04	€ -	2017-2028 (approx)	€187,752.55	€11,500,000.00	100% funded by the Local Authority
H03 - Administration of Rates	H01 - Profit & Loss Machinery Account	€2,867,274	€ -	€ -	ongoing	N/a	N/a	
H09 - Local Representation & Civic Leadership	H03 - Administration of Rates	€1,114,215	€ -	€ -	ongoing	N/a	N/a	
H10 - Motor Taxation	H09 - Local Representation & Civic Leadership	€558,107	€ -	€ -	ongoing	N/a	N/a	
H11 - Agency & Recoupable Services	H10 - Motor Taxation	€1,048,456	€ -	€ -	ongoing	N/a	N/a	
Totals		€83,473,702.78	€40,426,327.68	€ -		€135,832,992.62	€652,388,451.62	

Projects/Programmes Completed or discontinued in the reference year - 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
Housing & Building							
2023 Allocation - Housing Adaptation Grant Schemes for Older People and People with a Disability (Private Dwellings) (13500001/13500003(HGD), 13802036/13802037(MOP), 13900001/13900003(HAG), 13700001/13700003(New Build))	Housing Adaptation Grant Schemes for Older People and People with a Disability (Private Dwellings)	€ -	€1,573,476.00	€ -	December 2023	€1,573,476.00	20% funded by the Local Authority
11506509 - Corstruce Ballinagh - Construction of 4 Units	Design, Construction Works and Associated costs	€ -	€1,845.00	€ -	January 2023	€689,031.23	100% funded by Government Grant
11506536 - Butlersbridge - Main Street - Construction of 6 Units	Design, Construction Works and Associated costs	€ -	€23,965.04	€ -	November 2023	€1,313,120.82	100% funded by Government Grant
11506671 - 43 units at Mullaghduff, Ballyconnell	Turnkey	€ -	€5,099,823.27	€ -	December 2023	€9,283,683.85	100% funded by Government Grant
11506850 - 6 units at Glenwood Park, Tullybuck, Butlersbridge	Turnkey	€ -	€1,014,705.00	€ -	December 2023	€1,014,705.00	100% funded by Government Grant
Road Transportation and Safety							
2221N876 - N87 Gartaquill to Mullaghduff - Phase 2	Design, Construction Works and Associated costs	€ -	€165,722.79	€ -	November 2023	€1,770,131.81	100% funded by Government Grant
28880034 - Virginia Carpark	Design, Construction Works and Associated costs	€ -	€35,632.17	€ -	October 2023	€570,970.09	100% funded by the Local Authority
Recreation and Amenity							
64820010 - Ballyconnell to Ballyheady Outdoor Recreation Trail.	Design, Construction Works and Associated costs	€ -	€213,648.60	€ -	June 2023	€898,168.64	25% funded by the Local Authority
Totals		€ -	€8,128,817.87	€ -		€17,113,287.44	

Appendix 2

All Self-Assessment Checklists
(1 – 7)

For 2023

Cavan County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	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)?	3	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	2023 is the 10th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant Documents for 2023 were circulated to all relevant staff & they were instructed & advised on same. A National training course/programme on the PSC specific for the Local Government Sector would be welcomed.
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	Where applicable the PSC is adapted, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
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	Each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes - Quality Assurance (QA) exercises, in-depth checks and additional Internal Auditor spot checks are sent to relevant Sections for review & application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list is updated Annually & Assurance of compliance with the PSC is sought on an annual basis from the heads of each Section / Departments / Agency
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 – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - Required Sample reviewed
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.	2	Yes – if required. Historically – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Approving Authority as and when requested/required.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	7 out of the 8 projects/programmes that ended in 2023 had a certificate of compliance or completion report or similar carried out in 2023. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Historically - each evaluation/Post Project review is very much project specific, and where applicable findings are noted for future consideration.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Historically - Outcomes and Findings have made staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	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	Not Applicable
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes – where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	N/A	Not Applicable
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	Yes – where applicable in accordance with relevant Approving Authority guidelines and requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes – where applicable
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	Not Applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes – where applicable, the relevant procurement rules (both National and EU) were complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes – where applicable,
Q 2.15	Were State Aid rules checked for all support?	N/A	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – where applicable,
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes – where applicable,
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	Not Applicable
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes – Projects/programmes have a clear objective.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes – where applicable - in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.4	Was an appropriate appraisal method used?	N/A	Not Applicable,
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	Not Applicable,
Q 3.6	Did the business case include a section on piloting?	N/A	Not Applicable,
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	Not Applicable,
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not Applicable,
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not Applicable,
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not Applicable,
Q 3.11	Was the required approval granted?	3	Yes – where applicable - in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.12	Has a sunset clause been set?	N/A	Not Applicable,
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	Not Applicable, however historically where required - procurement rules (both National and EU) are complied with.
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	Yes – where applicable - in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes – where applicable - in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
<p>Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a</p>			

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes – where applicable, Contracts were signed and where necessary approval from the relevant Approving Authority was acquired.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes – Regular Meetings did take place
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – this is done by Council Staff or outsourced to Consultants/Contractors.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes – the Project Managers appointed were at a suitably senior level for the scale of the project.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – where applicable, regular meetings and progress reports were carried out in accordance with the relevant Approving Authorities guidelines and requirements.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – however where applicable, Budgets and Programmes were adjusted.
Q 4.7	Did budgets have to be adjusted?	3	Yes – where applicable, Budgets were adjusted.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes – where applicable
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.)?	3	Yes – where applicable, as part of the development of a Project / Scheme various types of assessments were carried out e.g. Economic, Environmental, Accessibility, Social Inclusion, etc
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	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – where applicable
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Service Level Agreements, Schemes / Programmes / Strategies, KPI's, various Plans e.g. Management Plans, Annual Service Delivery Plans, Business Plans, LECP etc, and relevant Statutory Regulations/Acts and Requirements etc.
Q 5.2	Are outputs well defined?	3	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Service Level Agreements, KPI's, Schemes / Programmes / Strategies, CE Monthly Reports, Team Meetings, Annual Budget process, LECP, and Annual Service Delivery Plans.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes – outputs quantified regularly and reported to the relevant Approving Authority as required e.g., monthly/quarterly/annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes – through Service Level Agreements, monitoring Budgets, Programmes, KPI's, Team Meetings, CE Monthly Reports, Monthly Progress reviews, using online systems etc.
Q 5.5	Are outcomes well defined?	3	Yes – outcomes are well defined as part of the relevant Statutory Regulations / Acts, Service Level Agreements, Solutions and Supports, KPI's, Schemes / Programmes / Strategies, CE Monthly Reports, Annual Budget process, and Annual Service Delivery Plans and other relevant Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes – outcomes quantified regularly and reported to the relevant Approving Authority as required e.g., monthly/quarterly/annually.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes – where applicable, in accordance with the relevant Statutory Regulations / Acts, Service Level Agreements, KPI's, Annual Budget process, Financial Reports and Schemes / Programmes.
Q 5.8	Are other data compiled to monitor performance?	3	Yes – where applicable, in Progress reviews, Team Meetings, CE Monthly Reports and other various reports/returns to the relevant Approving Authorities as required.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – through Monitoring Reports, compliance with statutory requirements, Service Level Agreements, KPI's, Progress Reviews, Project Evaluation at end stage, Surveys, Public engagement and online activity, CE Monthly Reports, National Targets in Programmes, and Team Meetings.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – where applicable, through the Annual Budget process, Service Level Agreements, KPI's, Schemes / Programmes, Project Evaluation at end stage, Internal Audits etc.

Self-Assessed Ratings:

1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	7 out of the 8 projects/programmes that ended in 2023 had a certificate of compliance or completion report or similar carried out in 2023. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
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	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	3	7 out of the 8 projects/programmes that ended in 2023 had a certificate of compliance or completion report or similar carried out in 2023.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not Applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable
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	Not Applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	7 out of the 8 projects/programmes that ended in 2023 had a certificate of compliance or completion report or similar carried out in 2023. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not Applicable
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - 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.

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2023
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2023
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2023
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2023
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2023
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2023
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2023
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

Appendix 3

Audit Assurance Categories and Criteria

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

Appendix 4

Quality Assurance - In - Dept Checks and Reviews

Quality Assurance – In Depth Check

Current (Revenue) Programme

A05 - Administration of Homeless Service

Cavan County Council
Internal Audit Department



Public Spending Code Quality Assurance Appraisal 2023

In-depth Review of the Revenue Programme
(A05- Administration of the Homeless Service)
Expenditure Incurred

Quality Assurance – In Depth Check

Cavan County Council

Section A: Introduction

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

Programme or Project Information	
Name	A05- Administration of Homeless Service Revenue Expenditure Programme
Detail	Administration and Provision of the Homeless Service Supports in County Cavan
Responsible Body	Cavan County Council - Housing Department
Current Status	Revenue Expenditure being incurred – Ongoing
Start Date	01/01/2023
End Date	31/12/2023
Overall Estimated Lifetime Cost- Annual Programme Expenditure per the 2023 AFS	€832,603.36

Project Description / Background of Section

The legal definition of homelessness is contained in Section 2 the 1988 Housing Act;

'A person shall be regarded by a housing authority as being homeless for the purposes of this Act if (a) there is no accommodation available which, in the opinion of the authority, he, together with any other person who normally resides with him or who might reasonably be expected to reside with him, can reasonably occupy or remain in occupation of, or (b) he is living in a hospital, county home, night shelter or other such institution, and is so living because he has no accommodation of the kind referred to in paragraph (a), and he is, in the opinion of the authority, unable to provide accommodation from his own resources.'

While the 1988 Act does not impose a duty on housing authorities to provide housing to people who are homeless, it does clearly give responsibility to the local authorities to consider their needs and expand their powers to respond to those needs. Specifically, authorities may house homeless people from their own housing stock or through arrangement with a voluntary body. The Act also enables the local authority to provide a homeless person with money to source accommodation in the private sector.

In addition to the provisions relating to direct responses to people presenting as homeless, Section 10 of the Act enables local authorities to provide funding to voluntary bodies for the provision of emergency accommodation and long term housing for people who are homeless.

Other Key legislation relating to homelessness in Ireland includes the Health Act, 1953 and Childcare Act, 1991, and most recently the Housing (Miscellaneous Provisions) Act 2009. Chapter six of the Housing (Misc Provisions) Act 2009 provides a statutory structure to address the needs of people who are experiencing homelessness. The Act outlines a statutory obligation to have an action plan in place and the formation of a Homelessness Consultative Forum and a Statutory Management Group. Cavan County Council come under the North-East Homeless Region.

The North-East Region comprises the local authority areas of Counties Louth, Cavan and Monaghan. Homelessness services are managed operationally at local level while the strategic and administrative obligations are the responsibility of the Regional Homelessness Strategic Management Group with Louth County Council as the lead, responsible agency by statute. The North-East Regional Consultative Homelessness Forum is a parallel group comprising statutory, voluntary and community representatives providing direction and advice across all sectors of the Region.

Cavan County Council has a responsibility under the Housing Act 1988 to offer housing supports to those households who cannot afford to provide it for themselves. This function is administered through various schemes;

- Build/acquisition programme
- Leasing programmes
- Loans/Grants
- Housing Assistance Payment (HAP)
- Homelessness Supports

Cavan County Council currently manage its Homelessness Service through exchequer funding for homeless accommodation and other related services under Section 10 Funding. This is funding is currently administered through the following services.

- Advice and Support to those presenting homeless or experiencing homelessness.
- Provision of temporary emergency accommodation either through the homeless hostel in Dundalk or Private B&Bs.
- Housing Assistance HAP Place Finder Service.
- SLA Dublin Simon Hostel Accommodation (Dundalk) & Tenancy Sustainment SLA Peter McVerry Trust Housing First Programme.

Homeless presentations in Cavan are increasing year on year. This is caused by a number of external factors such as a lack of private rented accommodation, private market rent increases and low HAP rates for singles and couples, cost of living crisis and increase in immigration leading to a sharp increase in population. Following the lifting of the eviction ban in April 2023 there has been a significant increase in termination notices registered with the Residential Tenancies Board (RTB) and the current low HAP rates add to the difficulty of households trying to source financially sustainable private rented accommodation. The table below contains information received from the RTB website.

County Cavan - Notices of Termination Received by the RTB of Rental Address				
Q3 2022	Q4 2022	Q1 2023	Q2 2023	Q3 2023
33	45	34	76	44

Cavan County Council - Homeless Presentations

Year	2019	2020	2021	2022	2023
Total Presentations	70	80	78	121	181
No of Adults	97 Adults	95 Adults	85 Adults	145 Adults	214 Adults
No of Children	65 Children	47 Children	54 Children	70 Children	103 Children

Cavan County Council - Households provided with Temporary Emergency Accommodation

Year	2019	2020	2021	2022	2023
No of Adults	34 Adults	32 Adults	31 Adults	37 Adults	58 Adults
No of Children	15 Children	13 Children	13 Children	17 Children	21 Children

Housing insecurity has exacerbated the social and health needs of those presenting resulting in longer periods in emergency accommodation, increase in time co-ordinating and referring to services and more time engaging one to one. The cost of providing emergency accommodation through B&B for Cavan County Council has risen from €291k in 2022 to €570K in 2023 and if the trend continues it will reach €720K in 2024.

Cavan County Council Housing Team are actively pursuing all social housing options through builds, refurbishments, leasing, acquisitions, loans and grants.

Cavan County Council's aim is to enhance its current homeless preventative measures through :

- Social Worker support.
- Homeless HAP Place Finder.
- Housing Staff support, advice and guidance.
- Tenancy Sustainment Services.
- Housing First Programme.
- Collaborative working with all agencies.

With an Objective to :

- Reduce the number of households entering emergency accommodation.
- Reduce the amount of time households spend in emergency accommodation.
- Reduce the cost of providing emergency accommodation through private B&B providers.

The Housing Department have secured funding from Central Government for an additional post of **Homeless Prevention Support Officer** to help deliver on the above. The recruitment of this post will occur in 2024.

The position of the Homeless Prevention and Support Officer is key to helping Cavan County Council achieving these goals by adequately and accurately assessing the housing need of those presenting homeless and examining alternatives to emergency accommodation through :

- Referrals made to the HAP Place Finder Service.
- Intensive case management through one to one applicant/family engagement.
- Referring and liaising with services that can offer living and educational supports to individuals/families.
- Attending HAT meetings to find an interagency approaches to housing.

Annual Expenditure

The annual expenditure charges for 2023 of the A05- Administration of the Homeless Service totalled €832,603.36 with emergency accommodation accounting for approximately 83% of these costs and the admin supports / central management charges 17% of overall expenditure.

Income credited to this revenue expenditure programme amounted to €602,398.38. This was inclusive of €598,301.43 homeless funding recouped from the Department.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Housing Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on the **A05-Administration of Homeless Services - Revenue Expenditure Programme** to be undertaken by Cavan County Council – A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Provision of a homeless service to include advice, support, services and emergency accommodation where needed 	<ul style="list-style-type: none"> Funding Staff Interagency Work Training 	<ul style="list-style-type: none"> Homeless Assessments Advice/Support Homeless HAP Temporary Emergency Accommodation Housing First Tenancy Sustainment Services Interagency Work 	<ul style="list-style-type: none"> Home Assessments Temporary Accommodation provided HAP Deposits/Rent Tenancy Sustainment Service provided Housing First Programme 	<ul style="list-style-type: none"> Supporting the strategic objectives of Cavan County Council's Corporate Plan 2019-2024 Implementation of the North East Homelessness Action Plan 2021-2023 Implementation of Cavan County Council's Corporate Plan 2019-2024 objectives Maximising funding Value for money

Description of Programme Logic Model

Objectives:

The overall objective of the A05 Expenditure Programme is to prevent homelessness where it arises.

Inputs:

Funding for the provision of homeless services to include the salaries of the Social Worker (50%) and HAP Place Finder Person (100%), Tenancy Sustainment Service, Serviced Emergency beds, private B&B comes from Section 10 funding from Central Government (Department of Housing, Local Government and Heritage) to Local Authorities under the 1988 Housing Act combined with a contribution (10%) of funding directly from Cavan County Council's own resources.

Funding for the Housing First Programme comes directly from Central Government to the Lead Authority (Louth County Council) who pays for service for the North-East Region.

The Housing First Programme is a tendered service that is managed by the Lead Authority (Louth County Council).

Staff – Cavan County Council employ 1 Social Worker and 1 HAP Place Finder person. The Social Worker deals primarily with homeless assessments, emergency accommodation placements, move on strategies, advice/support, interagency work and complex need tenants. The HAP Place Finder Person offers the service of advice/support and helping individuals with impending homelessness or in homelessness to source private rented accommodation and provides deposits/rent which are recoupable from the HAP Shared Services Centre.

All staff at a Grade V level in housing cover homeless presentations when required and in their respective roles offer advice and support to housing applicants/tenants to prevent homelessness.

Interagency Work – the Senior Executive Officer, Administrative Officer and Social Worker sit on a number of committees which discuss and support accommodation solutions. These include North-East Homeless Forum, Local Accommodation Traveller Consultative Committee, Sexual Offenders Risk Assessment and Management SORAM, Disability & Housing Steering Committee, Disability Action Team, Mental Health Action Team. The Administrative Officer and Social Worker organise and are called on to sit on interagency meeting to provide accommodation solutions for complex housing cases. The agencies include other local authorities and services within the HSE, Tusla, An Garda Siochana and the Prison Services.

Training - Housing Staff take part in training that aids them in the delivery of homeless conflict resolution/mediation, self-care and building resilience, dealing with aggressive behaviour, dealing with trauma, various homeless/housing first workshops.

Activities:

Homelessness services includes :

Homeless Assessment - of an individual's housing need and the determination of what services are required.

HAP Place Finder Service – the roll out, payment of deposits and recoupment of same are documented in Circular Housing 04.2018 & Circular Housing 12.2021. The Role of the HAP Place Finder Service is to support those homeless households to exit emergency accommodation and secure a tenancy, seeking out potential properties suitable for households currently identified as homeless, liaising with specific households to establish their specific needs, establishing relationships with local Property Agents and Landlords in order to create sustainable HAP tenancies suitable to the household needs, establishing relationships with other State Agency stakeholders e.g. HSE, Tusla, ETB, Social Welfare. The sharing of information and forging of relationships between Agencies will prove essential for Cavan County Council in carrying out its role in the provision of a Homelessness Service. Working with other Council Departments, Commercial Accommodation Providers, Landlords, Other Agencies and neighbouring Local Authorities to raise public awareness and education in order to reduce homelessness in County Cavan.

Tenancy Sustainment Service - This Service Level Agreement is between Cavan County Council and the Dublin Simon Community for the provision of outreach support services to work on accommodation solutions for those in homelessness and/or at risk of becoming homeless. The key aims of Dublin Simon Community is to make tenancy support and settlement services available to Cavan County Council's Housing Customers (Applicants and Tenants) by responding to their situations quickly, openly and with actions that are relevant and practicable.

Temporary Emergency Accommodation (TEA) – the offer of this service is categorised into 2 types of emergency accommodation :

- (a) private emergency accommodation run by private establishments e.g. B&Bs/Hotels/Hostels; and
- (b) serviced accommodation (2 Beds) provided through a Service Level Agreement with Dublin Simon Dundalk Hostel. TEA is offered to those who present homeless, complete a Homeless Assessment and offered the most appropriate type of TEA.

Housing First – provides a comprehensive and holistic approach to addressing homelessness for people experiencing mental health, physical health, substance misuse, social, behavioural and other challenges. The programme consists of three major components :

- Permanent, Affordable Housing;
- Mobile case management and treatment services (mental health, health, and addiction services); and
- A programme philosophy based on client choice and recovery.

The Housing First Programme commenced in the North-East Region in 2019 under a Service Level Agreement (SLA) with Service Provider PMVT at a Regional cost of €387,763 over an initial 3 year period. This funding is provided by Central Government to the Lead Authority i.e. Louth County Council and paid direct to PMVT.

Interagency Work - includes engaging with An Garda Siochana, the Prison Services, Tusla, Education & Training Board, the Traveller Consultative Committee, HSE and Tusla. The Senior Executive Officer, Administrative Officer, Social Worker and HAP Place Finder Person sit on a number of Committees that include North-East Housing Forum, Housing First Monitoring Committee, SORAM (Sex Offenders Risk Assessment & Management), DHSG (Disability & Housing Steering Group), Mental Health Action Team, Disability Action Team and HAP Place Finder Network. When required the Team also partake in case conferences for interagency approaches for accommodation solutions to complex housing/homeless cases.

Outputs :

Service	No of Households availing of the Services in 2023	Type of Service provided
Housing Assessments following homeless presentation	181 households presented homeless to Cavan County Council = 214 Adults and 103 Children	Support, guidance and advice, eligibility assessment
Temporary Emergency Accommodation	58 Adults and 21 Children availed of homeless accommodation in 2023	Beds in serviced hostel, B&Bs, hotels
Tenancy Sustainment Services	30 households availed of Tenancy Sustainment provided by Service Level Agreements with Dublin Simon	Working with individuals on all aspects of tenancy sustainment and life skills e.g. managing bills, waste/hoarding, property maintenance, medical, support groups etc
Homeless HAP/Place Finder Service Service commenced in September 2023	11 households availed of Place Finder Service i.e. deposit & advance rent in 2023	Support, guidance and advice. Provision of financial support through deposit/rent for those to exit/prevent homelessness
Housing First	8 individuals were supported by Peter McVerry Trust through the Housing First Programme Accommodation provided by Cavan County Council	Tenancy Sustainment for individuals with high complex needs e.g. addiction, mental health, trauma etc

Outcomes :

- Meeting Cavan County Council's statutory obligations under the Housing Acts 1988 & 2009 relating to Homeless assessments and strategic provisions.
- Supporting the strategic objectives of Cavan County Council's Corporate Plan 2019-2024.
- Implementation of the Homeless Provision Actions in Cavan County Council's Housing Annual Service Delivery Plan.
- Implementation of the Northeast Homelessness Action Plan 2021-2023.
- Implementation of the Housing First Programme.
- Maximising funding and delivering value for money.

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

The following section tracks from inception of the **A05-Administration of Homeless Services – Revenue Expenditure Programme** as managed by Cavan County Council.

2023 Programme

The provision of Homeless services to include assessments and provision of accommodation was ongoing throughout 2023. The service is delivered Monday – Friday 9am – 5pm.

January 2023 – Homeless Expenditure Programme for Cavan County Council agreed and submitted to Louth County Council.

Monthly – A North-East Monitoring Report on Homelessness is submitted to Louth County Council.

Quarterly – Recoupment of monies paid for temporary emergency accommodation and Service Level Agreements are made from the Regional Lead Authority (Louth County Council) i.e. Q4 2023 was submitted in January 2024.

Quarterly – A North-East Housing First Monitoring Report is submitted to Louth County Council.

September 2023 – HAP Place Finder Person employed and service commenced.

Monthly – HAP Recoupment Return for Deposits/Rents completed and submitted to Limerick County Council HAP Shared Services Centre.

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **A05-Administration of Homeless Services – Revenue Expenditure Programme** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	Details
Housing Acts 1988 & 2009	Section 2 Housing Act 1988 & Section 6 of the Housing Act 2009 provide legislative basis for homeless assessments and strategy plans.
Cavan County Council's Corporate Plan 2019-2024 Housing Department Annual Service Plan 2023 Adopted Budget 2023 Annual Financial Statement 2023 Housing Department Homeless Person(s) Assessment – General Procedures	The Organisational Policy Documents which provide the overall housing objectives, actions and funding structure to deliver the Homeless Programme.
NE Region Homelessness Strategic Management Group & NE Region Homelessness Consultative Forum – Action – Homeless Action Plan 2021 – 2023	A Homeless Action Plan specifying the measures proposed to be undertaken to address homelessness in the Region to include Cavan, Monaghan and Louth.

<p>Service Level Agreement</p> <p>Louth County Council on behalf of the North-East Region Housing First Services and Peter McVerry Trust</p>	<p>Service Level Agreement – Relating to the provision of Services pursuant to Request for Tenders for the provision of the North-East Region Housing First Service.</p>
<p>Housing First National Implementation Plan 2022-2026</p>	<p>Provision of accommodation solutions for those with complex needs.</p>
<p>Department of Housing, Planning & Local Government Circulars</p>	<p>Housing 04/2018 Homeless HAP Place Finder Service – Options and arrangements for National rollout (dated 19.01.2018)</p> <p>Housing 12/2021 Homeless HAP Place Service : Supplementary Guidance (dated 26.03.2021)</p>
<p>Service Level Agreement for 2023-2024</p> <p>LOT 7 : TS&S Services for General Needs-Cavan County Council</p>	<p>18th September 2023 to 17th September 2024</p> <p>(as per Section 1.5 and 1.6 Invitation to Tender Doc)</p> <p>Cavan County Council & Dublin Simon Community</p> <p>For the Provision of Tenancy Sustainment Services / Housing Support Services under Section 10 of the Housing Act 1988.</p> <p>A service to enable an individual to sustain a tenancy and prevent homelessness where it arises</p>
<p>Service Level Agreement for 2019</p> <p>LA Serviced Beds Dundalk Simon Community</p>	<p>01.01.2023 – 31.12.2024</p> <p>Cavan County Council & Dundalk Simon Community</p> <p>For the Provision of Temporary Emergency Accommodation under Section 10 of the Housing Act 1988.</p> <p>Provision of serviced accommodation</p>

Housing for All National Policy on Homelessness	https://www.gov.ie/en/publication/ef5ec-housing-for-all-a-new-housing-plan-for-ireland/#for-people-experiencing-homelessness
North-East Region Homeless Assessment Form	Housing Assessment form for completion following homeless presentation to support guidance, advice and eligibility.

Key Document 1: Adopted Budget/Annual Financial Statement 2023

Funding for the provision of homeless services to include the salaries of the Social Worker (50%) and HAP Place Finder Person (100%), Tenancy Sustainment Service, Serviced Emergency beds, private B&B comes from Section 10 funding from Central Government (Department of Housing, Local Government and Heritage) to Local Authorities under the 1988 Housing Act combined with a contribution (10%) of funding directly from Cavan County Council's own resources.

Funding for the Housing First programme comes directly from Central Government to the Lead Authority (Louth County Council) who pays for service for the North-East Region. The Housing First programme is a tendered service that is managed by the Lead Authority (Louth County Council).

The Adopted Budget for the Homeless Provision Programme in 2023 was €418,750, broken down as follows :

€250,000	Private B&B
€ 25,200	Serviced Accommodation Hostel (Dublin Simon)
€ 50,000	HAP Place Finder Person
€ 50,000	Tenancy Sustainment Service (Dublin Simon)
<u>€ 43,550</u>	Remainder Salaries, Travel
<u>€418,750</u>	

The actual spend for 2023 as outlined in the Annual Financial Statement was €832,603.36. The increase in budgetary spend focuses solely on the increase in spend on the provision of private B&B. The following tables illustrate the increase homeless presentations to Cavan County Council and the increase in households moved to temporary housing:

Cavan County Council - Homeless presentations

Year	2019	2020	2021	2022	2023
Total Presentations	70	80	78	121	181
No of Adults	97 Adults	95 Adults	85 Adults	145 Adults	214 Adults
No of Children	65 Children	47 Children	54 Children	70 Children	103 Children

Cavan County Council - Households provided with Temporary Emergency Accommodation

Year	2019	2020	2021	2022	2023
No of Adults	34 Adults	32 Adults	31 Adults	37 Adults	58 Adults
No of Children	15 Children	13 Children	13 Children	17 Children	21 Children

Challenges :

- A. **Lack of affordable private rented accommodation** - Homeless presentations in Cavan are increasing year on year. This is caused by a number of external factors such as a lack of private rented accommodation, private market rent increases and low HAP rates for singles and couples, and cost of living crisis. Following the lifting of the eviction ban in April 2023 there has been a significant increase in termination notices registered with the RTB and the current low HAP rates add to the difficulty of households trying to source financially sustainable private rented accommodation.
- B. **Increase in immigration/Ukrainian refugee crisis** - The influx of migration to Ireland has increased the population e.g. 100k+ Ukrainian Refugees residing in Ireland. The increase in immigration has added to the demand for social supported housing and homeless services (temporary emergency accommodation) and it has been a necessary step by Cavan County Council to secure private B&B rooms on retainer to ensure there is an adequate supply of emergency accommodation to Cavan County Council to meet the increase in homeless presentations. This has significantly increased the cost of the provision of private B&B for Cavan County Council. Due to the ongoing lack of affordable rental accommodation, those homeless presentations moving into temporary emergency accommodation are remaining in this type of accommodation for longer, in some instances up to 1 year, adding again to the cost of the provision of private B&B.
- C. **Housing Supply** - Ireland's population has been growing steadily over the past decade, putting increased pressure on the housing market. However, the construction of new homes has not kept pace with demand, leading to a significant shortage of available properties. Cavan County Council are set to meet their build targets of 490 new homes between 2022-2026, however, there is still a low number of new private housing coming on stream to meet the demand for housing on the private market, therefore, Social Housing recipients are in direct competition for rental properties with the private market.

Key Document 2: North-East Homeless Action Plan 2021-2023

A Homeless Action Plan specifying the measures proposed to be undertaken to address homelessness in the Region to include Cavan, Monaghan and Louth. The main objective for 2021-23 is to build on the achievements of the recent three years while continuing to develop services in Cavan, Louth and Monaghan in response to emerging need. The Region regards its current service provision as adequate to meet need and has made great strides in being innovative to meet the housing-led policy as outlined in Government documents. Innovation has been an influential component on both the supply side of housing and on the demand side for services.

The key actions to be implemented in the 2021-23 period are based on the 4 main areas of priority:

1. Prevention of Homelessness
2. Protection of service users through emergency, accommodation and support services
3. Progression to longer term/permanent accommodation
4. Oversight and Governance

Due the emerging need outlined in Key Document 1, it was necessary for Cavan County Council to be innovative and to develop and expand on its homeless services quickly. There was engagement with landlords and private B&B establishments which would work with Cavan County Council in the provision of emergency accommodation. It was acknowledged outreach services that targeted homeless prevention was key and as such Cavan County Council made the decision to recruit a HAP Place Finder Person in 2023 and also a Homeless Prevention and Support Officer in 2024. Cavan County Council continues to work with Dublin Simon and Peter McVerry Trust on its Service Level Agreements ensuring quality service and value for money.

Key Document 3: Housing First Implementation Plan 2022-2026

Cavan County Council The Housing First programme commenced in the North-East Region in 2019 under a Service Level Agreement (SLA) with Service Provider PMVT. The Housing First target for the North-East Region was the creation of 35 new tenancies over 3 years (2019-2021) with 23 of these created in Louth, 9 in Cavan and 3 in Monaghan. The initial regional cost of the programme to the North-East Region was €387,763, this is funded by Section 10 funding and paid directly by the lead authority Louth County Council.

Cavan's initial target was reviewed in May 2021 and amended to 7 over the same 3-year period (2019-2021). A new National Directorate for Housing First was put in place and an implementation plan for the years 2022-2026 was published, increasing targets from the original plan. Cavan's target for this period is 7, increasing the overall target to 14 to 2026, yearly breakdown as follows.

Housing First implementation plan 2022-2026

	2022	2023	2024	2025	2026	Total
Cavan County Council	1	2	2	1	1	7

The SLA for Peter McVerry Trust is extended for this period until a full review and procurement process is concluded.

Cavan currently have 9 Housing First tenancies in place, 8 created between 2019 and 2022 and one in 2023. Housing First allows the service user access to :

- Psychiatric and mental health services:
- Drug and alcohol services:
- Clinical services:
- Occupational Therapy:

The Housing First Implementation Plan 2022-2026 is a quality document that bridges gaps in the previous programme and allows for scope of requesting funding for new services. In January 2024, Cavan County Council request additional funding for Peter McVerry Trust to employ an additional Intensive Case Manager (ICM) to deal solely with Cavan Housing First clients. Due to Cavan's geographical spread, additional resources are needed to adequately cover the area/clients and provided a robust service. The funding was granted by the Department of Housing to allow Peter McVerry Trust to recruit a Cavan ICM post. Unfortunately, the Peter McVerry Trust are experiencing recruitment issues and have been unable to fill the position.

Key Document 4: Service Level Agreements – Dublin Simon for services (a) Tenancy Sustainment and (b) provision of serviced accommodation Dundalk Hostel

Cavan County Council hold two service level agreements with Dublin Simon dating from 2017. Procurement is administered by the lead authority (Louth County Council) in the North-East Region and contracts are renewed by Cavan County Council on an annual basis. The cost of these contracts is €25,200 (Hostel) and €86,915 Tenancy Sustainment Service (TSS).

The services provided by Dublin Simon to access serviced accommodation in the Dundalk Hostel include.

- Provide temporary emergency residential accommodation for adults within the context of the North-East Homeless Strategy.
- The assignment of a Key Worker to every person who enters temporary emergency accommodation and Local Authority to be notified whom Key Worker is within 24 hours.
- The service provider shall carry out Holistic Needs Assessment within 2 weeks for all who present as Homeless and are granted Emergency Accommodation by the Housing Authority.
- Prepare residents for permanent, independent living through intensive personal development and support through the development of a Personal Care Plan managed by the Key Worker.
- Personal Care Plan for all who enter temporary emergency accommodation to be inputted onto PASS (Local Authority System Administrators to have access to same).
- Ensure that residents have speedy and appropriate referrals to all health and social services and entitlements and that appropriate referrals are made.
- Work formally and informally with health, voluntary and housing providers on a caseload basis within current support structures to return residents to permanent, independent living.
- Co-operate with other service providers in the sector in the pursuit of outcomes for residents.
- Promote social, emotional, educational and cultural development of residents who engage with the services.
- Identify appropriate housing opportunities for residents combined with support where required.
- Through partnership working, identify residents who require specialist services and supports and who may require housing or settlement solutions outside of the mainstream provision.
- Provide record of residents' admission and discharge movements with accuracy and in real-time on to PASS System.
- Participate in regular Homeless Action Team meetings through the nomination of one point of contact.

This service commissioned by Cavan County Council for serviced accommodation is vital in the provision of homeless services for Cavan. The 2 beds in Dundalk are continuously occupied and there is currently a waiting list for this service. As the accommodation is serviced (i.e. access to supports), it is the only type of accommodation that Cavan County Council has access to that can cater for high needs/complex clients.

The services provide by Dublin Simon to access Tenancy Sustainment Services include :

- The assignment of a Key Worker to every client who enters the tenancy sustainment programme;
- Participate in regular Homeless Action Team meetings and Tenancy Sustainment meetings through the nomination of one point of contact.
- Ensure that clients have speedy and appropriate referrals to all health and social services and entitlements and that appropriate referrals are made.
- Prepare clients who are in emergency accommodation and/or at risk of becoming homeless.
- Work formally and informally with health and housing providers on a caseload basis within current support structures to return clients to permanent, independent living.
- Co-operate with other service providers in the sector in the pursuit of outcomes for clients.
- Promote social, emotional, educational and cultural development of clients who engage with the services.
- Identify appropriate housing opportunities for clients combined with support where required.
- Through partnership working, identify clients who require specialist services and supports and who may require housing or settlement solutions outside of the mainstream provision.
- Provide record of clients' admission and discharge movements with accuracy and in real-time on to PASS system.

This service is key in homeless prevention and assisting those to exit homelessness into the most appropriate accommodation solution. This TSS service was re-tendered by Louth County Council in 2023 and Dublin Simon secured the tender, however, the cost of same significantly rose from €40,000 to €86,915. Dublin Simon is currently having recruitment issues and the position and service remains vacant. The contract payment is currently suspended until the position is filled. As the cost of the contract has risen so significantly, it is a consideration for Cavan County Council to direct employ a qualified person to carry out this function.

Key Document 5: Homeless HAP contained in Housing Manual

HAP Place Finder Service – the roll out, payment of deposits and recoupment of same are documented in Housing Circulars 04/2018 & 12/2021 and the guidance/toolkit for the Service is contained in the Housing Manual (housingmanual.ie). The Role of the HAP Place Finder Service is to support those homeless households to exit emergency accommodation and secure a tenancy, seeking out potential properties suitable for households currently identified as homeless, liaising with specific households to establish their specific needs, establishing relationships with Local Property Agents and Landlords in order to create sustainable HAP tenancies suitable to the household needs, establishing relationships with other state agency stakeholders e.g. HSE, Tusla, ETB, Social Welfare. The sharing of information and forging of relationships between agencies will prove essential for Cavan County Council in carrying out its role in the provision of a homelessness service. Working with other Council Departments, Commercial Accommodation providers, Landlords, other Agencies and neighbouring Local Authorities to raise public awareness and education in order to reduce homelessness in County Cavan.

The service has immensely benefited Cavan County Council to enable its homeless prevention measures. The service commenced in September 2023 and up to the 31st December 2023, 11 households availed of Place Finder Service i.e. deposit & advance rent in 2023. These were 11 households that were either in homeless accommodation or facing impending homelessness. The service also gives advice, guidance and support to those with termination notices on their private rented properties. In the current housing crisis climate we are in, the service of time to listen and support those in insecure housing is a societal benefit.

The HAP Place Finder Service Person is delivered by a Grade V Official and the post is 90% funded by Section 10 funding up to a maximum of €50,000 (10% of which is funded by Cavan County Council). The payments of deposits/rent by the Service is 100% recoupable from HAP Shared Services in Limerick.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the **A05-Administration of Homeless Services - Revenue Expenditure Programme** as managed by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Cavan County Council's Annual Budget, Annual Financial Statement, Annual Service Delivery Plan, Corporate Plan 2019-2024	To ensure the Service Delivery Plan supports the objectives of Cavan County Council's Corporate Plan. To ensure adequate funding and financial controls are in place to deliver on organisational obligations and objectives	Yes
North-East Homeless Action Plan 2021-2023	A homeless action plan specifying the measures proposed to be undertaken to address homelessness in the Region to include Cavan, Monaghan and Louth	Yes
Housing 04/2018 Homeless HAP Place Finder Service – Options and arrangements for National rollout (dated 19.01.2018) Housing 12/2021 Homeless HAP Place Service : Supplementary Guidance (dated 26.03.2021) Departmental approval 30 th January 2023	Legislative structure and funding model for the HAP Place Finder service	Yes
Dublin Simon Service Level Agreements for 2 Serviced Hostel Beds and Tenancy Sustainment Services	Agreements outlining the provision of the services provided by Dublin Simon	Yes

Housing First Service Level Agreement and further Implementation Place 2022-2026	Documents outlining the provision of Housing First Services delivered by Peter McVerry Trust	Yes
Monthly and quarterly returns on recoupment of homeless payments for services and emergency accommodation, monitoring of homeless figures	Returns and Reporting documents enabling for yearly budgeting and monitoring of homeless numbers and budget	Yes

Data Availability and Proposed Next Steps

This in-depth review found that all of the necessary information and documentation relating to the operations of **A05-Administration of Homeless Services Revenue Expenditure Programme** was available for inspection.

The key documents surrounding the operations of the Revenue Programme included Cavan County Council's Annual Budget, Financial Statement, Service Delivery Plan, Corporate Plan 2019-2024. The North-East Homeless Action Plan 2021-2023, Service Level Agreements and Circulars. In addition, Housing Agresso Financial & Recoupment Records in relation to Housing First & Place Finder.

Going forward the objective is to continue to deliver homeless services in Cavan in response to emerging needs, to maintain individuals and families in their tenancies and to return them to permanent housing and independent living as soon as possible.

This can only be achieved by working strategically, creatively and collaboratively together with a range of partners locally, regionally and nationally. The Housing Department of the Council has also secured funding from Central Government for an additional post of **Homeless Prevention Support Officer**. This post should help Cavan County Council address the increasing levels of homeless by adequately and accurately assessing the housing need of those presenting homeless and examining alternatives to emergency accommodation.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **A05-Administration of Homeless Services - Revenue Expenditure Programme** as managed by Cavan County Council based on the findings from the previous sections of this report.

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

On completion of this In-Depth Review Internal Audit can provide reasonable assurance that the A05-Administration of Homeless Services Revenue Expenditure Programme as operated by Cavan County Council is effectively managed and adheres to the standards set out in the Public Spending Code.

All services provided under this programme appear to be planned, appraised and implemented in accordance with the relevant guidance and terms of the funding. The Homeless Action Plan 2021-2023 and Housing First National Implementation Plan 2022-2056 together with the Annual Business Plans support the remit and objectives of this revenue programme. The necessary Funding Agreements and Service Level Agreements allow the effective implementation of the services provided. The Council strives to provide maximum support to the provision of Homeless Services to the population of County Cavan by utilising the full potential of the government funded programmes available. This PSC In-depth Review found that the appropriate organisational management structure is in place together with rigorous budget, financial system, governance procedures and risk control procedures applied. The income & expenditure details are closely monitored with a view of achieving maximum outcomes that support the strategic objectives of the Council's Corporate Plan 2019-2024.

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

Yes, all relevant information is available to facilitate a full evaluation of the programme at a later date.

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

Internal Audit is satisfied that the Housing Function of the Council strive to comply with all necessary regulations and programme guidelines. It is advised that future annual budget allocation for Homeless Services of Cavan County Council should take account of increased demands and expenditure in this area. The filling of the post of **Homeless Prevention Support Officer** as approved by Central Government is advised asap.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **A05-Administration of Homeless Services - Revenue Expenditure Programme** as managed by Cavan County Council.

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's A05- Administration of Homeless Services Revenue Expenditure Programme was undertaken. The value of this programme with expenditure incurred during 2023 was **€832,603.36** which represents approximately **1%** of the total value of the Council's Revenue Expenditure Projects of **€90,226,473.90**. On this basis over the last 3 years an **average of 4%** of the Council's Revenue Expenditure Programmes were selected for In-depth Reviews.

The 1988 Act places an obligation on local authorities to consider their needs and expand their powers to respond to the homeless needs. Section 10 of the Act enables local authorities to provide funding to voluntary bodies for the provision of emergency accommodation and long-term housing for people who are homeless, and the Housing (Misc Provisions) Act 2009 provides a statutory structure to address the needs of people who are experiencing homelessness incorporating an action plan and the formation of a Homelessness Consultative Forum and a Statutory Management Group. Cavan County Council come under the North-East Homeless Region.

The North-East Region comprises the local authority areas of Counties Louth, Cavan and Monaghan. Homelessness Services are managed operationally at local level while the strategic and administrative obligations are the responsibility of the Regional Homelessness Strategic Management Group with Louth County Council as the lead, responsible agency by statute. The North-East Regional Consultative Homelessness Forum is a parallel group comprising statutory, voluntary and community representatives providing direction and advice across all sectors of the Region.

The North-East Region implements an evolving range of services which has the inbuilt capacity to address emerging needs in the course of its implementation. The priority is to maintain individuals and families in their tenancies and to return them to permanent housing and independent living as soon as possible.

The main objective for 2021-2023 was to ostensibly build on the achievements on the previous 3 years while continuing to deliver services in Cavan, Louth & Monaghan in response to emerging needs. The Region regards its current service provision as adequate to meet need and has made great strides in being innovative to meet the housing led policy as outlined in Government documents.

Cavan County Council had a total of 181 homeless presentations in 2023 which included 214 adults and 103 children. Each presentation was sensitively handled and effectively managed by the Housing Team of Cavan County Council. All necessary protocols were applied and the most appropriate homeless service measures available fully utilised with temporary homeless emergency accommodation provided to 58 adults and 21 children.

In general all elements of this revenue programme were appraised, planned and implemented in accordance the annual budget processes, financial management procedures, procurement protocols and risk management procedures of the Council. Ongoing assessments of the key KPIs are undertaken by the North-East Homeless Services and Housing Section of Cavan County Council. On completing the review Internal Audit formed the opinion that the A05-Administration of Homeless Services Revenue Expenditure Programme of Cavan County Council appears to be effectively managed in 2023.

Based on the findings of the In-depth Review Internal Audit is of the opinion that the A05-Administration of Homeless Services Revenue Expenditure was **broadly / substantially compliant** with the relevant requirements of the Public Spending Code.

Quality Assurance – In Depth Check

Capital Project

22100057 - N3 Virginia Bypass

Cavan County Council
Internal Audit Department



Public Spending Code Quality Assurance Appraisal 2023

In-depth Review of the
(N3 Virginia Bypass Roads Capital Project)
Expenditure Incurred

Quality Assurance – In Depth Check Cavan County Council

Section A: Introduction

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

Programme or Project Information	
Name	N3 Virginia Bypass Roads Capital Project Agresso Job no 22100057
Detail	The N3 Virginia Bypass is one of the sections of road specifically highlighted in the National Development Plan 2021 – 2030. It should significantly improve accessibility and journey times between Dublin, Cavan Town and the Northwest and Border Region. The N3 Virginia Bypass scheme will be developed as a hybrid multi-modal transport solution which comprises road and public transport (bus) enhancements, demand management, active travel facilities and transport park and share hubs (mobility hubs). Active travel facilities, incorporating pedestrian and cycle facilities, will provide connectivity where feasible, to existing footways and walking routes along the scheme. The transport park and share hubs (mobility hubs) will provide safe access to bus services, safe parking and facilitate carpooling for longer onward journeys, with charging facilities for electric vehicles and electric bikes.
Responsible Body	Transport Infrastructure Ireland (TII) - Sanction Authority Roads Design Dept of Cavan County Council -Sponsoring Agency.
Current Status	Capital Expenditure being incurred. Currently in Phase 3 (Design and Environmental Evaluation) of Transport Infrastructure Irelands Project Management Guidelines and Decision Gate 1 of the PSC.
Start Date	Cavan County Council commenced the scheme in July 2018. Technical Advisors were appointed in Sept 2019 to progress the scheme through to phases 1-4 of the TII Project Management Guidelines.

<p style="text-align: center;">End Date</p>	<p>The current commission is to progress the scheme through Phases 1 to 4 of the TII's Project Management Guidelines. The planning and design phases are programmed for completion in 2026/27 subject to funding and all necessary approvals.</p> <p>At this stage the overall completion date is difficult to predict - possibly 2031/32</p>
<p style="text-align: center;">Overall Estimated Lifetime Cost-</p>	<p>The Projected lifetime cost is now €250,000,000.00</p> <p>The project costs are yet to be confirmed but it is estimated that they will fall within Category 'C' €100M - €250M, of the National Development Plan 2021 - 2030 Project Cost Ranges. The Upper limit of Category 'C' has been provided for information purposes only.</p>

Project Description / Background of Section

The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA). The formal development of a scheme was initiated by the NRA and Cavan County Council in 2000. The following three Virginia bypass schemes were proposed each reaching various stages of development prior to suspension:

- Original Virginia bypass (single carriageway 9.2Km in length) : 2000 – 2003,
- Virginia bypass (as a 2 + 1 scheme – 9.2 Km in length) : 2004 – 2007,
- N3 Edenburt to Cavan (35-40 km scheme of dual carriageway) : 2008 - 2012.

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

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

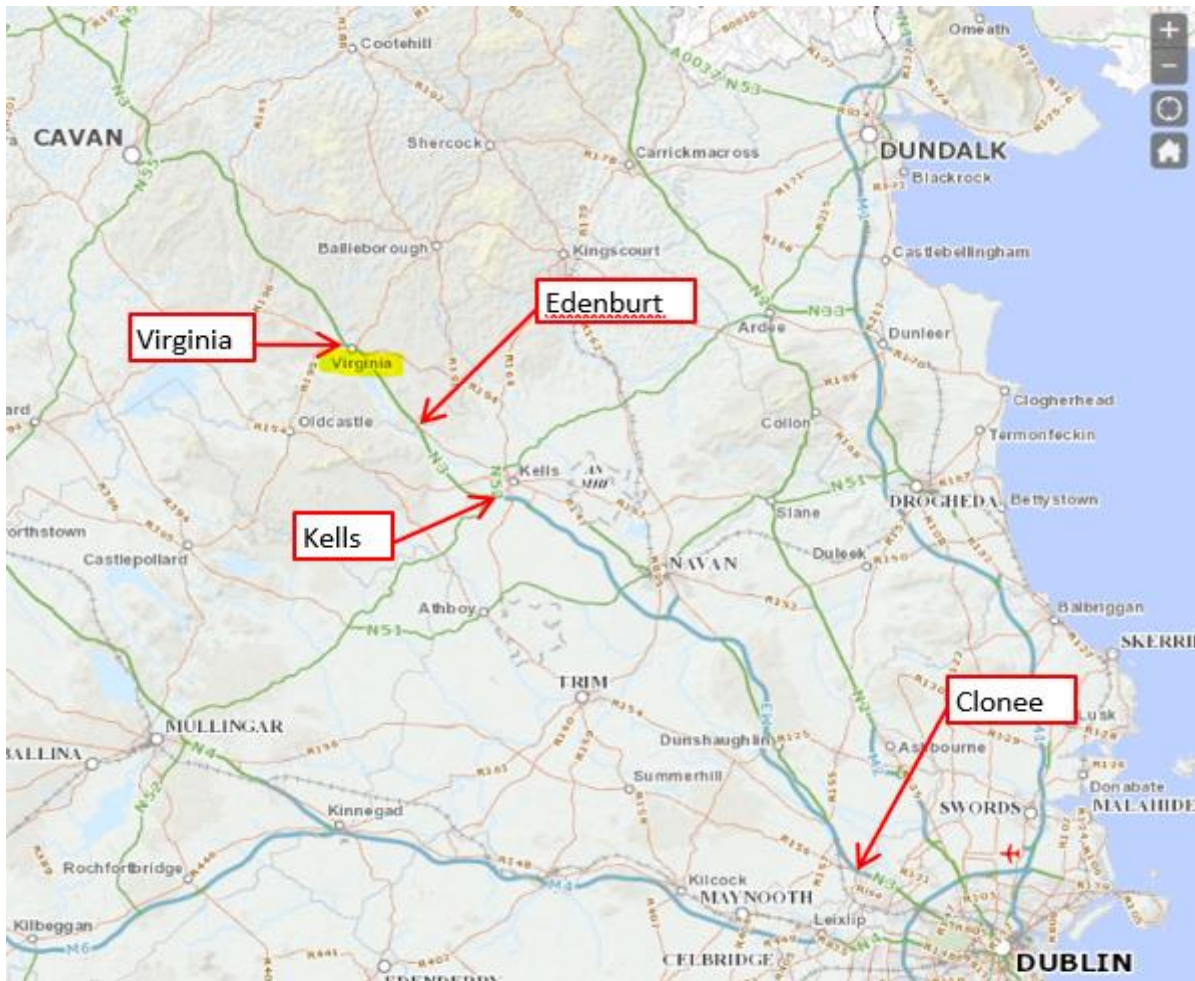


Figure 1 1 Location of Virginia along the M3/N3 Dublin to Cavan Route

The Scheme has progressed through Phase 1 and 2 of Transport Infrastructure Ireland's Project Management Guidelines and is now in Phase 3 (Design and Environmental Evaluation) or (Decision Gate 1 of PSC). Three Public Consultations were held during the period March 2020 to September 2021, and the Preferred Transport Solution was advertised in May 2023. During Phase 3 the design of the Preferred Transport Solution will be developed, including the mainline alignment and cross-section, the junction strategy and locations, side road arrangements, active travel facilities, transport park and share hubs (mobility hubs) and land take requirements.

The preferred Transport Solution comprises of the following components which together create an integrated Transport Solution:

- Active Travel – Walking and Cycling
- Public Transport – Improved bus services and journey time reliability, Park & Share hubs with safe parking and electric charging
- Demand Management – 30 KPH speed limit in Virginia Town and the removal of Strategic HGV traffic within the town (except for deliveries)
- Road Infrastructure – 14.5 Km (approx.) of road infrastructure.

Through the provision of sustainable transport infrastructure and services, including public transport, park and share and walking and cycling facilities, the proposed scheme will encourage people to make lower carbon travel choices.

The Preferred Transport Solution can be seen in figure 1.2 below

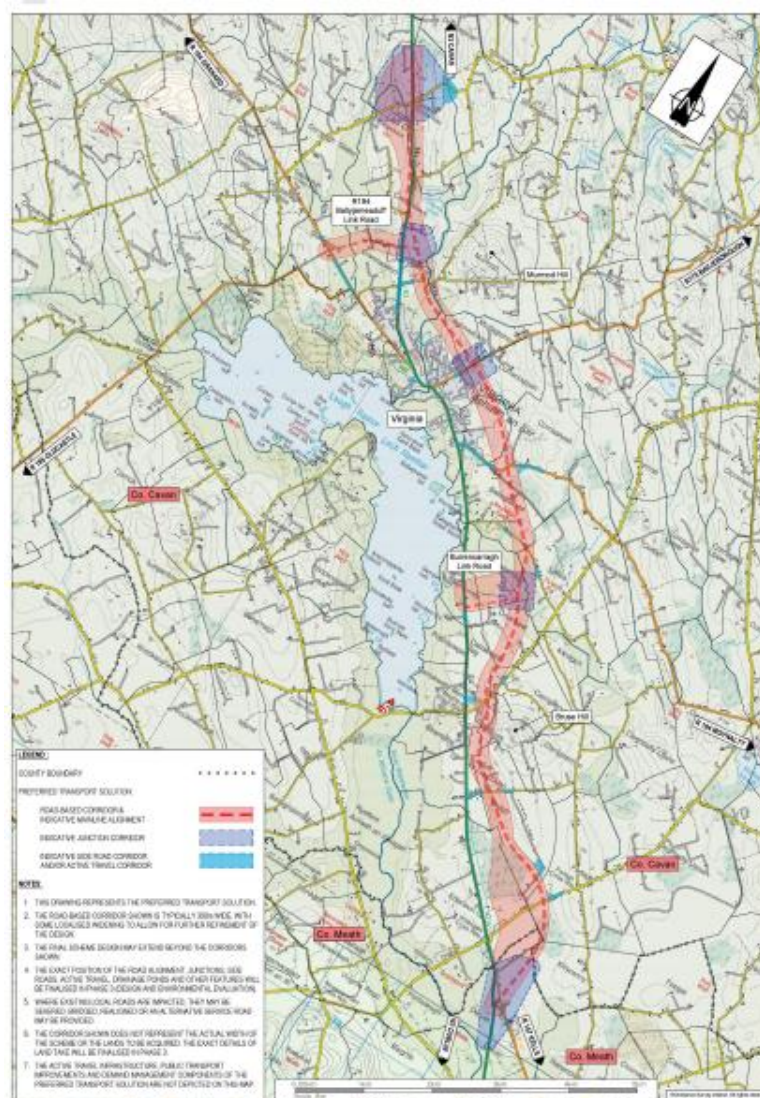


Figure 1.2 : Preferred Transport Solution

This scheme crosses the County Boundary with Meath, therefore a Section 85 Agreement was entered into by Cavan County Council and Meath County Council for the delivery of the scheme, with Cavan County Council being the lead partner.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Roads Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on the **N3 Virginia Bypass Roads Capital Project** undertaken by Cavan County Council – 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"> • Enhance Regional Accessibility • Improve the environment in Virginia Town through the reduction of through traffic and strategic traffic • To improve accessibility for all to key facilities such as employment, education, healthcare and other essential services • Supporting sustainable and equitable mobility to encourage modal shift to help meet Irelands Climate change goals; and • Improving safety and connectivity for Vulnerable Road Users 	<ul style="list-style-type: none"> • Ongoing funding from Transport Infrastructure Ireland • Cavan County Council's staffing and technical resources. • Buy-in by stakeholders including landowners, community, business and other groups • Management of the Project by the Council in conjunction with Meath County Council and Transport Infrastructure Ireland • Management of 	<ul style="list-style-type: none"> • Appraisal of the project • Clearly define the need and objective of project • Seek relevant Dept (TII) approvals • Set a programme for the planning and design phases of the scheme • Procurement of relevant Consultants. • Procurement of the relevant services / works required during the planning and design phases. • Undertake a Multi Criteria analysis, preparation of preliminary and final business cases. • Continue to 	<ul style="list-style-type: none"> • The Planning and design phases of the TIIs Project Management Guidelines are completed for the N3 Virginia bypass • When the scheme is constructed the following: <ul style="list-style-type: none"> • Road Infrastructure – 14.5 Km (approx.) • Enhanced Regional Accessibility • Improved environment within Virginia Town • Improve accessibility, for all to key facilities such as employment, education, 	<ul style="list-style-type: none"> • Support the economy and Improve accessibility to deprived rural areas • Reduce the Environmental impacts on the existing N3 • Support greater physical activity in the local and wider community • Overall reduction in the number of collisions / accidents / critical injuries in Virginia, surrounding road network and on the N3. • Reduce the risk of accidents • Support integration between Cavan, the border regions and Dublin • Improved Public Transport and improved journey time reliability • Reductions in Journey times and greater certainty of road journey times

	<p>Technical Advisors throughout the Planning and Design phases including programming, reporting, meetings, sub-consultants etc</p> <ul style="list-style-type: none"> • External Sub-Consultants, Contractors for intrusive and non-intrusive works 	<p>progress the scheme in accordance with the following TII Project Management Guideline Phases:</p> <ul style="list-style-type: none"> • Phase 3 / Gate 1 of the PSC Design and Environmental Evaluation • Phase 4 Statutory Processes, Planning Approval, Compulsory land purchases etc • The Current scheme Commission (Planning and Design) ends on completion of Phase 4 / Gate 1 of the PSC 	<p>healthcare and other essential services</p> <ul style="list-style-type: none"> • Improved Public Transport facilities and improved Public Transport journey time reliability, Park & Share hubs with safe parking and electric charging. • Active Travel - Walking and Cycling Facilities • Improved road safety for all road users in Virginia and its Environs • Cost of project kept within budget 	
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Description of Programme Logic Model

The N3 Virginia Bypass is consistent with National, Regional and local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy and Cavan County Council Development Plans 2022 – 2028. It also aligns with other national policy such as the Climate Action Plan 2023 (CAP23) and the Department of Transport's National Sustainable Mobility Policy as well as a number of the investment priorities from the National Investment Framework for Transport in Ireland (NIFTI); decarbonisation, mobility of people and goods, and enhanced regional and rural connectivity. The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA).

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

Objectives:

The objectives of the proposed scheme have been developed based on the deficiencies of the existing corridor and to align with the criteria outlined in the Department of Transport Common Appraisal Framework for Transport Projects and Programmes (CAF).

A number of objectives have been established for the project including the following overarching objectives:

- Enhancing regional accessibility;
- Improving the environment in Virginia Town through the reduction of through traffic and strategic traffic;
- To improve accessibility for all to key facilities such as employment, education, healthcare and other essential services;
- Supporting sustainable and equitable mobility to encourage modal shift to help meet Ireland's Climate change goals; and
- Improving safety and connectivity for Vulnerable Road Users.

Inputs:

TII Funding, Technical Consultancy Services, In-house local authority funding and staff/admin resource supports, buy-in from all stakeholders & procurement of relevant sub-consultants and contractors.

Activities:

Continue to progress the Project through Phase 3 & Phase 4 of TII's Project Management Guidelines (Design and Environmental Evaluation + Statutory Procedures). This will include the management of the Technical Advisors, reporting, meetings, Design of Project, Environmental Reporting including EIAR & Appropriate Assessment Screening, Procurement / Appointment of Sub-Consultants and Contractors, dealing with stakeholders, An Bord Pleanála (Planning Application & Oral Hearing), and CPO Land Acquisitions.

Outputs:

The proposed scheme will create a safer, vibrant and attractive environment in which people can live, work, play and learn. It will address the existing deficiencies with this section of the N3 including but not limited to the following:

- Enhanced regional accessibility;
- Improved environment within Virginia Town through the reduction of through traffic and strategic traffic;
- Improved accessibility for all to key facilities such as employment, education, healthcare and other essential services;
- It will support sustainable and equitable mobility to encouraging modal shift;
- Improved safety and connectivity for Vulnerable Road Users.

Outcomes:

This Scheme will support and facilitate the ongoing social and economic development of Virginia, Cavan and the entire North-West region. The scheme will improve safety for all road users on the N3 and in Virginia town, reducing congestion and improving journey times for road users. Through the provision of sustainable transport infrastructure and services, including public transport, park and share hubs (mobility hubs) and walking and cycling facilities (Active Travel), the proposed scheme will encourage people to make lower carbon travel choices.

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

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


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

This scheme will enable local opportunities for walking and cycling activity in Virginia and the surrounding communities by reducing through traffic. The scheme will provide improved Public Transportation and journey time reliability. Transport Park and Share hubs (Mobility hubs) at either end of the scheme will provide safe access to bus services, safe parking and charging facilities for electric vehicles and bikes, all of which will facilitate the transition to sustainable mobility and lower carbon vehicles.

The scheme will also facilitate the potential improvement of Virginia town through urban realm schemes.

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

The following section tracks from inception of the **N3 Virginia Bypass Roads Capital Project** as managed by Cavan County Council

- 
- 1980s** Scheme identified by Cavan County Council
 - 1998** Scheme acknowledged nationally by its inclusion in the National Roads Needs Study (1998)
 - 2000** Scheme initiated by Cavan Count Council and NRA
 - 13/10/2003** Part 8 Planning approval obtained for a 9.2Km Virginia Bypass scheme
 - 2004** Design and Environmental evaluation for a 2+1 scheme commenced
 - 2007** The 2 + 1 scheme was suspended and works commenced on the much larger N3 North of Kells to Cavan Scheme
 - 2012** N3 North of Kells to Edenburt scheme suspended
 - 2018** N3 Virginia Bypass – A new scheme commences. In view of the time that has elapsed, the significant changes to design standards and environmental considerations and the substantial increase in traffic volumes it was necessary to re-appraise the scheme. The upgrading of the N3 to a motorway and dual carriageway as far as the Cavan/Meath county border necessitated the lengthening of the scheme further south to ensure route consistency. In addition, safety issues associated with Lisgrea Cross required an extension further north. Consequently, the scheme was developed from the beginning in accordance with the new TII Project Management Guidelines.

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

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

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

TII approval was granted in December 2018

2019


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

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

2020

In January 2020 Phase 2 (Option Selection) of Transport Infrastructure Ireland's Project Management Guidelines commenced.

Three Public Consultations were held during this Phase

- 
- PC1 – 11th & 12th March 2020 (In person).
 - PC2 - 11th Nov. to 09th Dec. 2020 – (Online/Virtual)
 - PC3 - 19th Aug. to 13th Sept. 2021 – (Online / Virtual & in person by appointment)

2023

The Preferred Transport Solution was advertised from the 16th May to the 16th June 2023.

In May 2023 Cavan County Council submitted the Phase 2 (Option Selection) deliverables to TII in accordance with their Project Management Guidelines seeking approval to proceed to Phase 3 (Design and Environmental Evaluation). TII approval was obtained on the 14th June 2023.

2024

Phase 3 is ongoing at present.

2025/26

Phase 4 - Statutory process -estimate

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **N3 Virginia Bypass Roads Capital Project** as managed by Cavan County Council.

Project/Programme Key Documents		
	Title	Details
1	Phase 0- Project Appraisal Plan	Prepared by Cavan County Council and submitted to TII and DTTaS on 13 th July 2018
2	Phase 0 - Scope and Strategic Assessment documentation prepared by Cavan County Council Including Project Appraisal Plan (as above), Project Brief & Project Dossier. TII approval sought to progress the planning and design stages of the Scheme in accordance the TII Project Management Guidelines and to run a procurement competition for the appointment of Technical Advisors to progress the scheme through phases 1 o 4.	Documents prepared by Cavan County Council and submitted to TII on 16 th Nov 2018, TTI Approval 10/12/2018 to appoint Consultants to progress the Planning & Design Phases of the N3 Virginia By-pass. Copies of Tendering Records relating to the appointment of the Consultants
3	Phase 1- TII PMG deliverables - Concept and Feasibility Documents Including Feasibility Workings, Project Execution Plan and updated Project Brief	Documents prepared by Barry Transportation Ltd. In conjunction with Cavan County Council and submitted to TII on 19 th December 2019.
4	Phase 1 Gate Approval (Letter) confirming completion of Phase 1 requirements and requesting approval to proceed to Phase 2 of the Project Management Guidelines.	Submitted by Cavan County Council to TII on the 19 th December 2019
5	Phase 2 - Deliverables and Gate Approval (Letter) confirming completion of Phase 2 requirements and requesting approval to proceed to Phase 3 of the Project Management Guidelines. TII Project Management Guidelines – Phase 2: Option Selection Report.	Summary prepared by Barry Transportation Ltd. In conjunction with Cavan County Council.

6	TII Project Management Guidelines – Phase 2 Gate Approval: Letter prepared by Cavan County Council in conjunction with Barry Transportation requesting approval to proceed to Phase 3 & TII Approval email.	Gate Review Statement submitted by Cavan County Council to TII on the 24 th May 2023 14th June 2023 TII correspondence granting approval to progress the Scheme from Phase 2
7	Capital Project Expenditure and Grants Records listed on the Financial Management System to 31/12/2023.	Expenditure Invoices and grant recoupment supporting documentation to 31/12/2023

Key Documents 1: Project Appraisal Plan - Prepared by Cavan County Council- Road Design Section and issued to Transport Infrastructure Ireland (TII) and The Dept. of Transport Tourism and Sport

13th July 2018- The Project Appraisal Plan for the N3 Virginia Bypass Road Improvement Scheme was prepared by Cavan County Council. Virginia is the last remaining town on the N3 National Route from Dublin to the NI Border which has not been bypassed and the only town on the national primary network within a 100km radius of Dublin. This Project Appraisal Plan (PAP) document was developed in accordance with the requirements of the TII Project Management Guidelines and TII Project Appraisal Guidelines in compliance with the DTTAS Common Appraisal Framework for Transport Projects and Programmes (March 2016) and the Department of Public Expenditure and Reform Public Spending Code (DPER PSC) (September 2013). The PAP functions as a scoping document provides a summary of the approach that will be adopted for the appraisal of the project. It outlines what analysis tools will be used (e.g. transport model, cost benefit analysis model etc.) to appraise the project, what the proposed study area for the relevant transport model will be, what assumptions will be adopted in terms of traffic growth, what future years will be modelled and any non-standard assumptions that have been necessary in terms of transport modelling or cost benefit analysis.

16th July 2018- Cavan County Council's Pre Appraisal Submission , Proposal Report and PAP to the Strategic Research & Analysis Division, Department of Transport & Tourism.

19th July 2018- Letter from TII outlining that the Project Appraisal Plan was submitted to the Department of Transport, Tourism and Sport (DTTAS) on behalf of CCC.

31st July 2018- Copy of the Letter from the Department of Transport , Tourism & Sport on the outcome of the assessment of the PAP RAD can conclude that the proposed outline of the appraisal methodology is compliant with all the relevant guidelines, subject to the acknowledgement of certain conditions that are integrated into the next stage of appraisal.

Key Documents 2: Scope and Strategic Assessment TII Project Management Guidelines – Phase 0 : Documents prepared by Cavan County Council Road Design Section and submitted to TII.

14th November 2018- Copy of the Project Brief and Project Dossier outlines the Background, the Need for the Scheme, the Strategic Fit and Priority, Scope, Constraints and Interface , Scheme Objectives, Function & Operational Outcomes.

16th November 2018- Letter from Cavan County Council to appoint Consultants to progress the Planning & Design Phases of the N3 Bypass Scheme. It included the Project Management Guidelines Deliverables, The Cost Management Manual Deliverable and the Project Appraisal Guideline Deliverables/ Project Appraisal Plan. A request was made to proceed with the Planning & Design Phases 1 to 4 and TII approval to run a competition for the procurement of a Multi-disciplinary Engineering Consultants to progress it through Phase 1 to Phase 4.

10th December 2018- TII letter of approval to appoint Consultants to progress the Planning & Design Phases of the N3 Virginia Bypass.

June 2019- Consultancy Procurement /Tendering Documentation: Multi-Disciplinary and other Specialised Consultancy Services Tendering Information.

Key Documents 3: Concept and Feasibility- TII Project Management Guidelines – Phase 1: Documents prepared by Barry Transportation Ltd. In conjunction with Cavan County Council.

19th December 2019- Feasibility Working Costs (Revision P05) for Barry Transportation Consultants

19th December 2019- Phase 1 Project Appraisal Plan, Concept and Feasibility

19th December 2019- Phase 1 Project Execution Plan ,Concept and Feasibility

19th December 2019- Phase 1 Project Brief, Concept and Feasibility

Key Documents 4: TII Project Management Guidelines – Phase 1: Gate Approval: Letter prepared by Cavan County Council in conjunction with Barry Transportation Ltd. and submitted to TII on 19th December 2019.

19th December 2019- CCC letter to TII Regional Manager – Phase 1 Gateway Review Statement seeking approval to move forward to the Option Selection phase

20th December 2019- Letter from TII conveying approval to Cavan County Council for progression of the scheme from phase 1 (Concept and Feasibility) to Phase 2 (Option Selection) of the TI Project Management Guidelines

Key Documents 5: Phase 2 Options Selection TII Project Management Guidelines – Phase 2: Option Selection Report + Executive Summary prepared by Barry Transportation Ltd. In conjunction with Cavan County Council.

May 2023- Option Selection Report Volume 1 Main Report

May 2023- Option Selection Report Volume 0 Executive Summary

Key Documents 6: TII Project Management Guidelines – Phase 2 Gate Approval: Letter prepared by Cavan County Council in conjunction with Barry Transportation requesting approval to proceed to Phase 3 + TII Approval email.

24th May 2023 CCC Letter to TII Regional Manager on the Phase 2 Gate Review Statement, confirming Cavan County Council have completed in full all of the processes required in the TII Project Management Guidelines for Phase 2 (Option Selection).

14th June 2023 TII correspondence granting approval to progress the Scheme from Phase 2 (Options Selection to Phase 3 (Design and Environmental Evaluation)

Key Documents 7: Capital Project Expenditure and Grants Records to 31/12/2023

All related expenditure records, supporting invoices and grant recoupment details charged to the relevant Capital Job on Agresso.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Project Appraisal Plan, Project Brief & Project Dossier as prepared Inhouse by Cavan County Council.	Evidence of the proposed project application submitted to TII was in accordance with PSC regulations.	Available on File
TII letter of Approval documentation to progress to the planning and design of the project in accordance with Phase 1 and undertake a competition for the procurement of external multi-disciplinary engineering consultants.	Verification that TII Approval was given by the Council to proceed to Phase 1 of the Proposed Project and to procure the relevant consultants in line with the relevant PSC Regulations	Evidence Provided & On File
Consultancy Procurement /Tendering Documentation: Multi-Disciplinary and other Specialised Consultancy Services Tendering Information.	To provide assurance that best procurement practice was applied and that Dept Approval was provided to appoint the contract to the Most Economical Advantages Tender (MEAT).	In Order & Available on file
TII PMG Phase 1 Deliverables - Including Feasibility Working Costs, Project Execution Plan and updated Project Brief.	Provides details of Feasibility Working costing and the Project Execution Plan that were prepared in accordance with the TII Project management / cost guidelines.	On file & Complete

TII Letter of approval conveying that Cavan County Council could progress from Phase 1 (Concept and Feasibility) to Phase 2 (Optional Selection)	Verification that TII Approval was given by the Council to proceed to Phase 2 of the Project. This documentation provides feasibility costings.	Available of file
<ul style="list-style-type: none"> • Phase 2 Gate Review Statement • The Option Selection Report • The Option Selection Report Peer Review • Option Comparison Cost Estimates • The Phase 2 Option Appraisal Report • Cavan County Council requested Transport Infrastructure Ireland approval for the Progression of the scheme to Phase 3 (Design and Environmental Evaluation) • TII correspondence granting approval to move to Phase 3 	<p>Evidence that the (Phase 2) supporting documentation was prepared in accordance with the TII Project Management Guidelines and demonstrates that the proposed Project can deliver value for money in accordance with the Public Spending Code.</p> <p>Evidence of TII approval to move to the next stage of the scheme (Phase 3)</p>	Available on file
Consultancy Invoices / Project Expenditure Records and Grants Details	Assessment of Project Record Management, Accounts/ Budget Procedures	Available of file

Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Roads & Transportation Dept of the Council. Assurance is provided that the initial project appraisal stages to Gate 2 were undertaken in line with the Public Spending Code and the Project Management Guidelines. The necessary supporting documentation will be retained on file for future audit trail purposes.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **N3 Virginia Bypass Roads Capital Project** as managed by Cavan County Council 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)

As per the findings of the in-depth review the Preliminary Appraisal Stages of the Proposed N3 Virginia Bypass Capital Project would appear to comply with the standards set out in the Public Spending Code and the TII Project Appraisal Guidelines. Clear project objectives exist with the necessary Transport Infrastructure Ireland (TII) approval sought to undertake the technical consultancy project work. Procurement of the consultants was in accordance with National & EU Regulation / best practice. TII approval was granted to award the contract under the MFC for Multi-disciplinary Consultancy Services – Lot 1D (Commission Ref: FRA-TCS-LT1D-0414). Cavan County Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors with a consultancy contract agreed to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. The relevant project management structure and scheduled key milestones are in place up to Phase 4. TII PMG Phase 1 deliverables were undertaken by the Technical Consultants including the Feasibility Working, Project Execution Plan and the updated Project Brief. On 19th Dec 2019 the Phase 1 Gate Review Statement was submitted by the Council with approval issued by TII on 20th Dec 2019 to progress to Phase 2. The Phase 2 Option Appraisal Report (previously known as the Preliminary Business Case) was prepared in accordance with the TII Project Appraisal Guidelines and submitted to Transport Infrastructure Ireland on 24th May 2023. TII approval was given to proceed to Phase 3 (Design and Environmental Evaluation) on 14th June 2023. Sponsoring Agency Management Group Meetings are held on a monthly basis (Client and Consultant) where all aspects of the scheme are discussed. Monthly technical meetings are also undertaken with Steering Group meetings scheduled as necessary. All project expenditure and procurement records are available on file and the related grants recouped from the Department as necessary. Project expenditure incurred to 31st December 2023 amounted to €2,873,005.28.

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

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

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

As the Council progresses through the Preliminary Business Case (Decision Gate 1) of the PSC no major issues were identified. It is advised that as the project moves forward into Phase 3 (Design and Environmental Evaluation) the project management team continue to adhere to control procedures as recommended by the TII Project Management Guidelines and the Public Spending Code Regulations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **N3 Virginia Bypass Roads Capital Project** as managed by Cavan County Council.

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review was undertaken on the Proposed N3 Virginia Bypass Road's Capital Project as Expenditure being Incurred by the Roads & Infrastructure Dept of the Council. On drafting the inventory list for 2023 the estimated lifetime value of the proposed roads capital project was **€250,000,000.00** (Note the project costs are yet to be confirmed but it is estimated that they will fall within Category 'C' €100M - €250M, of the National Development Plan 2021 - 2030 Project Cost Ranges. The Upper limit of Category 'C' has been provided for information purposes only) which represents approximately **28%** of the total value of Cavan County Council's PSC Capital Projects of **€887,598,343.06**. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

The N3 Virginia bypass is consistent with National, Regional and Local Policy including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy and Cavan County Council Development Plans 2022 – 2028. It also aligns with other National Policy such as the Climate Action Plan 2023 (CAP23) and the Department of Transport's National Sustainable Mobility Policy, Active Travel Policy as well as a number of the investment priorities from the National Investment Framework for Transport in Ireland (NIFTI); decarbonisation, mobility of people and goods, and enhanced regional and rural connectivity. The need for a bypass of Virginia was initially identified by Cavan County Council in the 1980's and formally acknowledged nationally by its inclusion in the National Road Needs Study (1998) by the National Road Authority (NRA). It is envisaged that this bypass should greatly improve traffic congestion, road safety and the environment within Virginia town. It will also improve safety on the existing N3 and improve accessibility, social inclusion, integration and physical activity within Virginia, Cavan and the wider region.

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

Cavan County Council appointed JB Barry Transportation Ltd (t/a Barry Transportation Ltd) as Technical Advisors to progress the N3 Virginia Bypass through Phases 1 to 4 of the TII Project Management Guidelines. All necessary Phase 1 - 2 Appraisals / Deliverables including the Route Option Selection Report were prepared in accordance with the TII

Project Appraisal Guidelines. On 14th June 2023 Cavan County Council received TII approval to progress to Phase 3 of the Project Life Cycle (Design and Environmental Evaluation). The relevant project management structure and scheduled key milestones are also in place up to the end of Gate 2 of the PSC Regulations. Monthly Sponsoring Agency management group meetings and Technical Meetings are held to collaborate on all aspects of the scheme. In addition to this monthly / six weekly meetings are held with TII to review all schemes funded by TII in Cavan, including the Virginia Bypass.

As required by the Public Spending Code Regulations and the Project Management Guidelines the Preliminary Project Appraisals (Phase 0- 2) or Gate 1 of the PSC appear to have been strategically managed to date with the view of achieving the prime objectives of this Scheme and maximising the proposed outputs and outcomes.

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