



Cavan County Council
Comhairle Chontae an Chabháin

Quality Assurance Report for 2024

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: 29/05/2025

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Executive Summary

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

This Quality Assurance (QA) Report is for the **period 2024** and is the **eleventh** 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 2024 (totalling **€927,822,729.50**), identified **155** Projects / Programmes (**47** Current Expenditure and **108** Capital Expenditure), whose expenditure / estimated lifetime cost exceeded €0.5m.

- **155** Projects/programmes: -
 - **30** projects / programmes were being considered in 2024.
 - **107** projects / programmes incurred expenditure in 2024.
 - **18** projects / programmes ended in 2024.

Step 2 — Procurements valued in excess of €10 million

There are currently 3 projects listed. There was **one new project** with Procurement of Contract in excess of €10m (completed and Contract signed) for the period 2024.

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 2024 Inventory list (representing **6%** of the total value of expenditure on the list). **9 samples** represented **16%** of the total value of current expenditure and the other **9 samples** represented **4%** 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 (**E07 – Waste Regulations, Monitoring and Enforcement**) which represented **1%** of the total value of Current expenditure on the list, and two Capital projects (**11506585 – 45 Units at Pairc na Teile, Becksourt, Bailieborough (formerly Eastboro) and 81101737 – Ballyjamesduff Community and Enterprise Hub**) which represented **3%** 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

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

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. Introduction

The **year under review is 2024**. This is the **eleventh 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 sixth requirement of the QA Process for Cavan County Council.

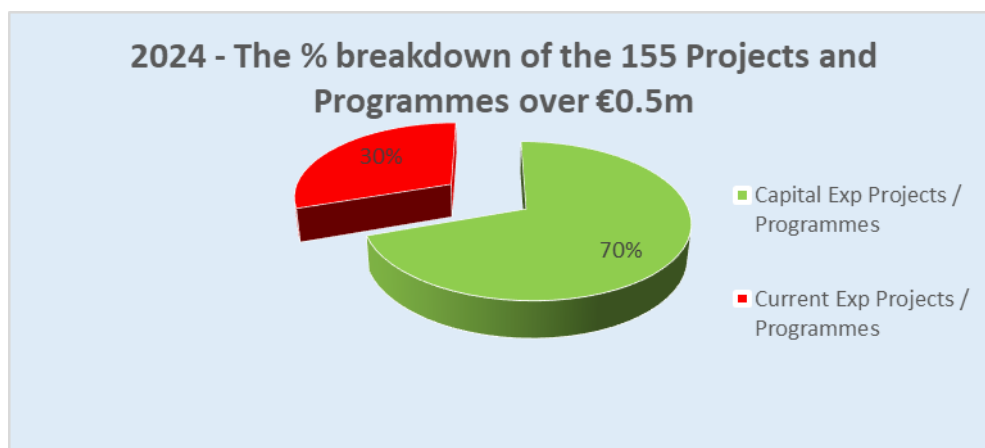
2. Expenditure Analysis 2024

2.1 - Inventory of Projects/Programmes

Cavan County Councils inventory list identifies projects and programmes at various stages of the project life cycle for **2024** 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 2024, identifies a total number of **155** Projects / Programmes.
(**47** Current Expenditure and **108** Capital Expenditure)

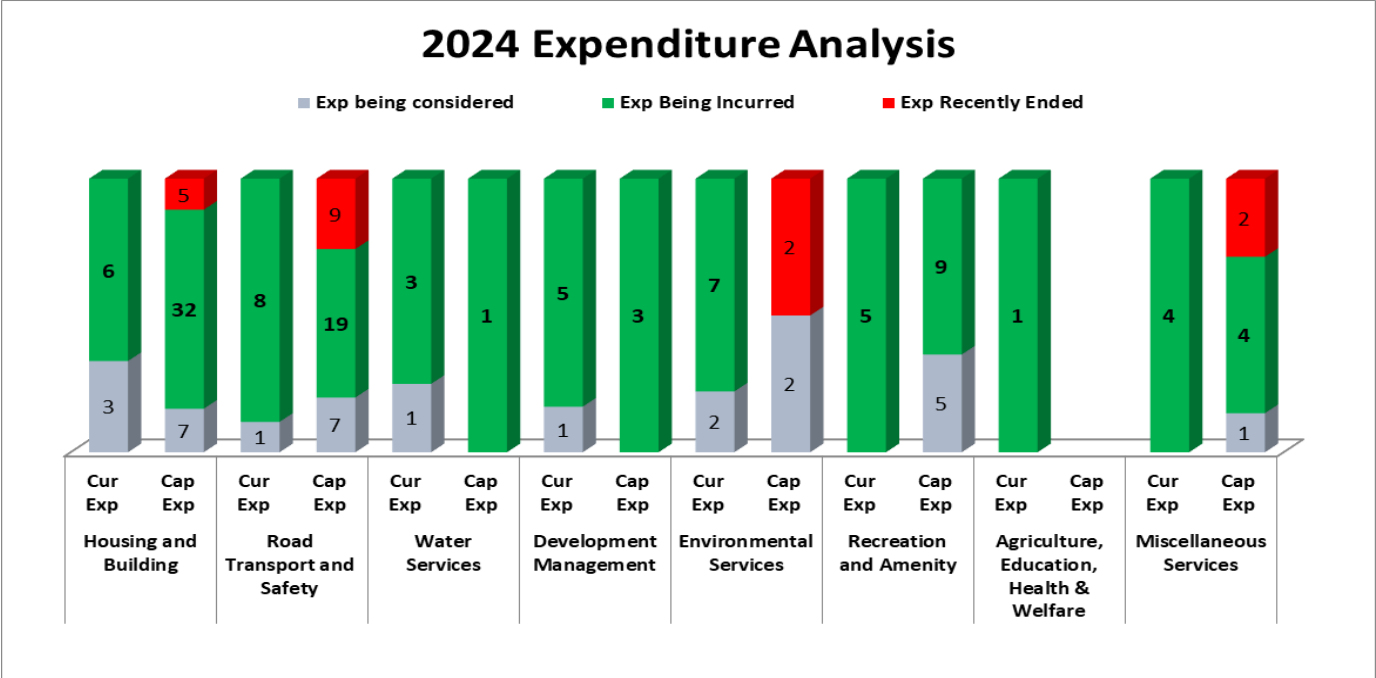


The total value of expenditure from the Councils inventory list for 2024 = **€927,822,729.50**.

Inventory List 2024 (Expenditure Types)	Current	Capital	Total Per Expenditure Type
Expenditure being considered 2024 - *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 2025 versus 2024). *Capital = Projected Lifetime Expenditure (Based on Estimated Expenditure Figures)	€13,609,486.34	€54,670,651.00	€68,280,137.34
Expenditure being incurred 2024 - *Current = Current Expenditure Amount in Reference Year– (Based on Actual Current Expenditure figures) *Capital = Projected Lifetime Expenditure (Capital only) (Based on Estimated Expenditure Figures)	€100,552,517.57	€728,722,234.89	€829,274,752.46
Expenditure Ended in 2024 - *Current = Final Outturn Expenditure *Capital = Final Outturn Expenditure (Based on Actual Outturn Expenditure Figures)	€ -	€30,267,839.70	€30,267,839.70
Totals	€114,162,003.91	€813,660,725.59	€927,822,729.50

2.2 – Summary of Inventory Analysis for 2024

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 2024, 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 January 2025 to all Local Authority Chief Executives.

Expenditure being considered

There was a total of **30** projects / programmes being considered across the various spending and price categories (**26** had values \geq^3 €0.5 million and $<^4$ €5 million, **4** had values \geq €5 million and $<$ €20 million and **none** had a value \geq €20 million). Housing & Building and Road Transportation and Safety were the primary areas, each had 8 projects/programmes listed.

Expenditure being incurred

107 projects / programmes were identified (**77** had values \geq €0.5 million and $<$ €5 million, **22** had values \geq €5 million and $<$ €20 million and **8** had a value \geq €20 million). Housing & Building was the primary area with 40 projects/programmes listed.

Expenditure that has recently ended - (Completed/Discontinued)

18 projects / programmes ended (**18** had values \geq €0.5 million and $<$ €5 million). Roads, Transportation & Safety was the primary area with 9 projects/programmes listed.

³ \geq means greater than/equal to.

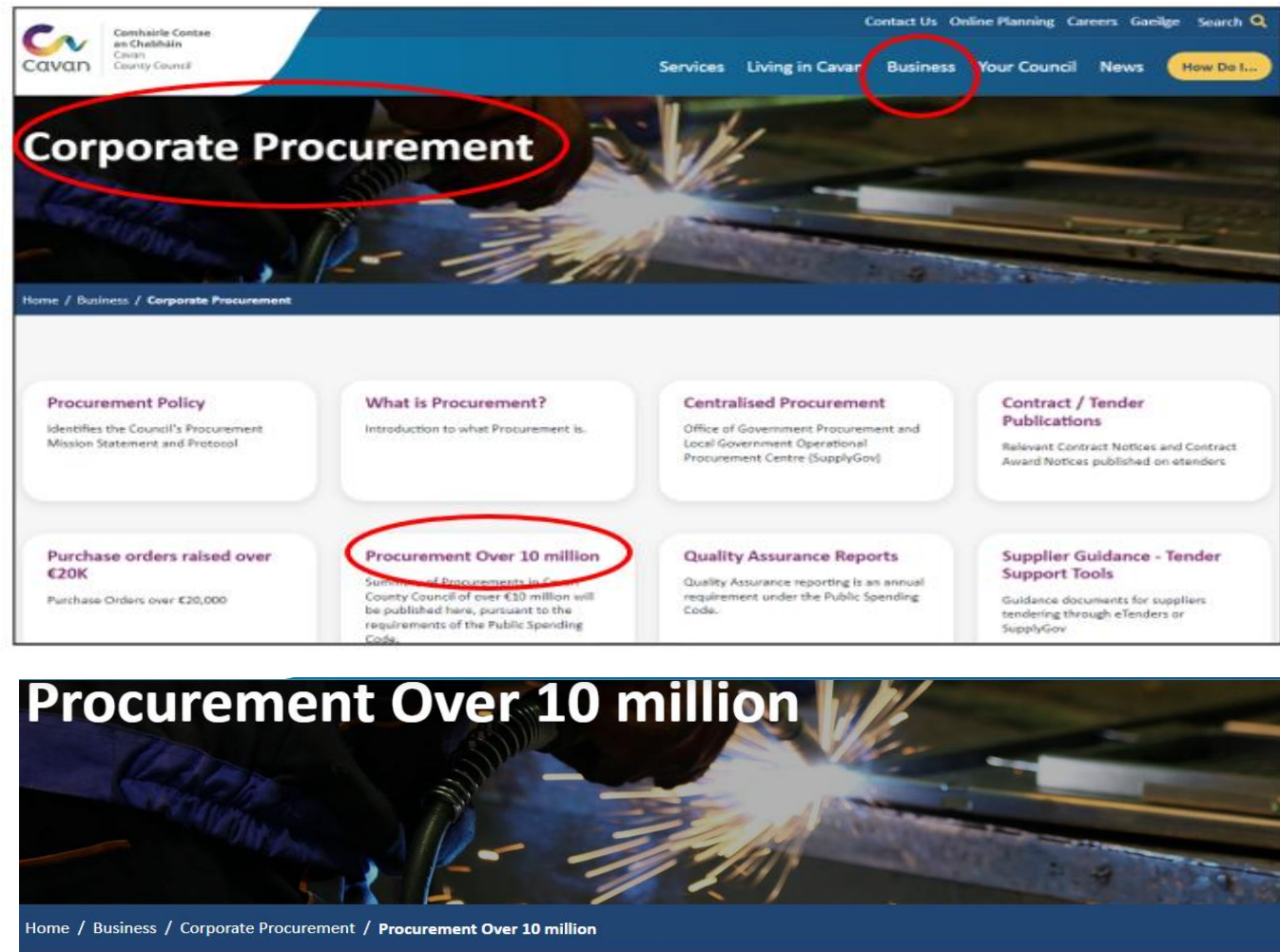
⁴ $<$ means less than.

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 3 projects listed. There was **one new project** with Procurement of Contract in excess of €10m (completed and Contract signed) for the period 2024.

Link to Procurement Publications:

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



← Business

- Local Enterprise Office
- Plans & Strategies
- Business Supports
- Economic Development
- Created in Cavan - Food Strategy
- Commercial Rates

Procurement Over €10 million

Summary of Procurements in Cavan County Council of over €10 million will be published here, pursuant to the requirements of the Public Spending Code.

All €10m + projects/procurements will remain until they have been reported as completed.

Procurement/Project Progress

- 2024 Summary Information for N3 Butlersbridge Belturbet (Xls, 38KB)
- 2024 Summary Information for N55 Corduff to South of Killydoon Realignment Scheme - Section B (Xls, 38KB)
- 2024 Summary Information for Pairc Na Teile Becksourt Bailieborough (Xls, 38KB)

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 2024 = **€927,822,729.50**.

The following **18 samples** were chosen representing **6%** of this total expenditure.

- a) **Current Expenditure** - Total value of Current Expenditure identified = **€114,162,003.91**
Total value of Current Expenditure sampled = **€17,917,586.40**

The following **9** service types were selected from the **47** identified in the inventory list for 2024. These account for **16%** 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 **2024**.

Service Division	Expenditure Type	Service Type	Increase in Proposed Exp from 2023 Budget to 2024 Budget
Division A-Housing and Building	1	Level of Increase proposed for 2025 service cost - A09 - Housing Grants	€6,140,719.29

Service Division	Expenditure Type	Service Type	Service (Current) Expenditure
Division A-Housing and Building	2	A06 - Support to Housing Capital Prog.	€653,210.94
Division B-Road Transport & Safety	2	B05 - Public Lighting	€697,335.72
Division C-Water Services	2	C01 - Water Supply	€2,785,423.08
Division D-Development Management	2	D11 - Heritage and Conservation Services	€832,774.06
Division E-Environmental Services	2	E07 - Waste Regulations, Monitoring and Enforcement	€1,571,875.78
Division F-Recreation and Amenity	2	F05 - Operation of Arts Programme	€3,052,213.96
Division G-Agriculture, Education, Health & Welfare	2	G04 - Veterinary Service	€715,780.40
Division H-Miscellaneous Services	2	H09 - Local Representation & Civic Leadership	€1,468,253.17

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

b) Capital Expenditure - Total value of Capital Expenditure identified = **€813,660,725.59**
Total value of Capital Expenditure sampled = **€35,875,309.18**

The following **9** Capital Projects/Programmes were selected from the **108** Capital Projects/Programmes identified in the inventory list for 2024. These account for **4%** 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	CAS – 6 Units at 29 Bridge Street, Cavan	€803,045.00
Division E - Environmental Services	1	Waste Management Corranure	€900,000.00
Division F - Recreation and Amenity	1	Food Innovation Hub	€1,330,000.00
Division A - Housing and Building	2	Pairc Na Teile, Beckscourt, Bailieborough (formerly known as Eastboro)	€14,131,169.00
Division B - Roads, Transportation and Safety	2	N55 Cashel Cross	€800,000.00
Division H - Miscellaneous Services	2	Ballyjamesduff Community and Enterprise Hub	€9,809,584.00
Division A - Housing and Building	3	15 Units – Cavan Road, Ballinagh	€3,580,664.42
Division B – Roads, Transport and Safety	3	N3 Lisgrea Cross Pavement	€3,338,701.03
Division F - Recreation and Amenity	3	Cootehill Industrial Park	€1,182,145.73

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:** - 2024 is the eleventh 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.

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 2025 versus 2024. 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 2024.

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 2024 - The Internal Auditor selected one Current (revenue) Programme and two Capital Projects 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. E07 – Waste Regulations, Monitoring and Enforcement - Total Current Expenditure

Amount in 2024 = **€1,571,875.78**

This represents **1%** of the total value of all Current (revenue) projects / programmes identified in the Inventory list for **2024**.

Capital Projects Selected –

1. Pairc Na Teile, Beckscourt, Bailieborough (formerly known as Eastboro) - Total

Projected Lifetime Expenditure = **€14,131,169.00**

2. Ballyjamesduff Community and Enterprise Hub – Total Projected Lifetime Expenditure -

€9,809,854.00

This represents **3%** of the total value of all Capital projects / programmes identified in the Inventory list for **2024**. 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)
2022	6%
2023	28%
2024	3%
Total % over 3-year period	37%
Average % over 3-year period	12%

3.6.1 E07 – Waste Regulations, Monitoring & Enforcement – Current (revenue) Programme Expenditure Type – Expenditure Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the **E07 - Waste Regulations, Monitoring & Expenditure - Revenue Expenditure Programme** as managed by Cavan County Council.

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the **E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme** as managed by Cavan County Council.

Summary of the In-Depth Checks: 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 E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was undertaken. The value of this programme with expenditure incurred during 2024 was **€1,571,875.78** which represents approximately **1%** of the total value of the Council's Revenue Expenditure Projects of **€114,162,003.91**. On this basis over the last 3 years an **average of 2%** of the Council's Revenue Expenditure Programmes were selected for in-depth reviews.

The Waste Management Section of the Council has responsibility for Waste Management, Litter Management and Environmental Awareness and Education within County Cavan. The Team's remit also extends from waste management policy and planning for managing the waste infrastructure and enforcement of the Waste Regulations. The Waste Management Act 1996 requires Local Authorities to strategically tackle the extensive waste problems of the Country which resulted in the adoption of the National Waste Management Plan by the 31 Local Authorities in 2024 -2030. The key aim of this Plan is to achieve 0% total waste growth per person over the life of the Plan with an emphasis on non-household wastes including waste from commercial activities and the construction and demolition sector. This ambition is underpinned with a comprehensive series of targets, policies, actions and a suite of key deliverables. The ultimate plan is to move away from the traditional linear 'take-make-use-dispose' waste management model towards a 'circular economy' regenerative growth model that should help elevate the pressure on the national resources and support sustainable development and climate change targets.

In support of this strategy Cavan County Council ensured the development and implementation of the Waste Management Plan and as required under RMCEI 2024 it prepares an Annual Inspection & Compliance Plan (Recommendation of the European Parliament and the Council providing for the Minimum Criteria for Environmental Inspections in Member States (2001/331/EC). The Environmental Protection Agency (EPA) publishes its report on the environmental enforcement performance of local authorities based on the RMCEI. Cavan County Council was commended for meeting the required standard of a Strong or Excellent result for 80% of the NEPs in 2023. The national average was 70%. Local Authorities are expected to meet the required standard in 100% by the end of the 2022-2024 3-year cycle.

The Council takes a proactive approach in tackling illegal waste activities in the County with 98% of related complaints received in 2024 addressed with 250 tonnes of dumped mixed waste removed to authorised facilities. In 2024 there was a 14.74% increase in number of routine waste inspections undertaken in comparison to predicted target and a 46.43% increase in number of non-routine inspections. Inspection targets under the WEEE & Battery regulations were also achieved as per 2024 RMCEI Plan. Cavan County Council support initiatives that promote education and awareness around litter management and recycling. For the school year 2024-2025, the initiatives are Picker Pals and Re-love Fashion.

Cavan County Council availed of the ADI funding provided by WERLA and Department of Communications, Climate Action & Environment that allowed the following measures to be undertaken:

- Three Bulky Waste collection weeks were held during the month of July in 2024 at a reduced the gate fee by 50% across the 3 civic amenity sites. A total of 85.96 tons of bulky waste (household furniture, toys, hard plastics) was collected, in addition 900 mattresses.
- In addition to the bulky waste collection, Cavan County Council carried out two site clean ups in areas that proved problematic with regards to illegal dumping. Both sites were located in residential areas and were posing a risk to the residents.
- The Council continued the upgrade programme of the Bring Bank Network in Cavan with a total of €26,792.81 spent on 2 bring Centres. The upgrade works encouraged the public to maintain the cleanliness of the centres and discourages illegal dumping at each Bring Centre.

From a financial perspective nearly 60% of the annual programme expenditure relates to the Circular Economy Fund / Waste Recovery Levy (€890,358) which the Council collects on behalf of the Department while the Council's Central Admin and Staff costs of €468,345 accounts for a further 30% of the operating costs. Approximately 20% of the programme expenditure is funded from the Council's own resources.

In general, all elements of this revenue programme are appraised, planned and implemented in accordance the National Waste Management Plan 2024-2030, the annual budget processes, financial management procedures, procurement protocols and risk management procedures of the Council. There was also substantial increase in the level of regulatory compliance inspections together with ongoing progress assessments undertaken by the Waste Management Enforcement Team of the Council. On completing the review Internal Audit formed the opinion that the E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme of Cavan County Council appeared to be effectively managed in 2024.

Based on the findings of the In-depth Review Internal Audit is of the opinion that the E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was **Broadly / Substantially** compliant with the relevant requirements of the Public Spending Code.

3.6.2 11506585 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co. Cavan (formerly Eastboro) – Capital Project
Expenditure Type – Expenditure Being Incurred

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. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2024 amounts to **€813,660,725.59**. In-depth Reviews were carried out on two capital projects with a combined value of **3%** of all Capital projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

An In-depth Review was undertaken on the Pairc Na Teile Housing Development in Beckscourt, Bailieborough, Co. Cavan (Expenditure Incurred). The estimated lifetime cost of this project is **€14,131,169.00** which represents approximately **2%** of the overall value of the Council's Capital Projects. A second In-depth Review was undertaken on the proposed Ballyjamesduff Community & Enterprise Hub (Expenditure Incurred) with an estimated lifetime value of **€9,809,584.00** which represents approximately **1%** of the total value of the Capital Projects in 2024.

This capital project relates to the development of 45 Housing Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan. The main objective of the project is to assist in meeting the social housing needs in the Bailieborough area which currently has a waiting list of 119. The site originally formed part of an unfinished estate which Cavan County Council had purchased in 2019 as part of its strategic land bank purchases. It is located just off the main R-165 Bailieborough to Kingscourt Road in the townland of Bexcourt within a largely residential neighbourhood, consisting mostly of private housing with little or no social houses. It is envisaged that the development of this site will potentially alleviate the needs of up to near 40% of applicants on the social housing list for Bailieborough. As required Part 8 Planning was sought for the site.

The housing development is currently at the construction stage (IV) of the project. All prior stages appear to be undertaken in accordance with the Public Spending Code Regulations, the Capital Works Management Framework Processes and support the Programme for Delivering Homes & Sustaining Communities. The initial Project Appraisals, Project Briefs, Cost Estimations and the particulars of Project Management and Delivery including the CWMF P.R. Forms were all submitted to the Department of Housing local Government and Heritage as the Sanction Authority and the relevant approvals were sought for Stages 1-4 of the Development together with a funding allocation of €14,131,169.00 to complete the project.

The procurement and appointment of Hamilton Young as the Architects Consultants Lead Project Team and the awarding of the building contract to GEDA Construction Ltd were undertaken in accordance with National / EU Regulations. As required the Income & Expenditure supporting documentation including the Financial Management System and the Funding Drawdown Records are retained on file for audit trail purposes.

Construction works commenced on 13th May 2024 with ongoing monitoring and progress reports provided by the Lead Team. It is envisaged that this housing development should be completed in early 2026.

This project appears to be strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of Stages 1-4 of the Pairc Na Teile Housing Development Capital Project at Beckscourt, Bailieborough, Co Cavan the audit opinion is that Cavan County Council appears to be **Broadly/Substantially** compliant with the relevant requirements of the Public Spending Code.

3.6.3 81101737 Ballyjamesduff Community & Enterprise Hub – Capital Project **Expenditure Type – Expenditure Being Incurred**

The following section presents a summary of the findings of this In-Depth Check on the **Ballyjamesduff Community & Enterprise Hub 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. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2024 amounts to **€813,660,725.59**. In-depth Reviews were carried out on two capital projects with a combined value of **3%** of all Capital projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

An In-depth Review was undertaken on the proposed Ballyjamesduff Community & Enterprise Hub (Expenditure Incurred) with an estimated lifetime value of **€9,809,584.00** which represents approximately **1%** of the total value of the Capital Projects in 2024. A second In-depth Review was undertaken on the Pairc Na Teile Housing Development (Expenditure Incurred). The estimated lifetime cost of this project is **€14,131,169.00** which represents approximately **2%** of the overall value of the Council's Capital Projects.

This specific project can be traced back to 2017 when Cavan County Council instigated a process of developing Town and Village Revitalisation Plans across the county. These plans were developed in recognition of the importance of supporting and developing the physical and social fabric of rural towns. A collaborate approach was applied including all relevant stakeholders. Following a public consultation process the Ballyjamesduff Revitalisation Plan was completed in mid-2018 and subsequently adopted by the elected members of Council. One of the main town projects identified was the Percy French Hotel that focused on addressing vacancy and dereliction within the core of the town. On this basis Cavan County Council secured funding via the Rural Regeneration Development Fund (RRDF) to redevelop the iconic former Percy French Hotel into a Community and Enterprise Hub.

The building currently sits derelict at a prominent town location. This initiative aims to serve as a focal point for economic, social and community regeneration in Ballyjamesduff and its surrounding areas. Having purchase the property a multidisciplinary team was appointed by the Council in September 2020 to prepare the Regeneration Strategy and a Part 8 Planning Application was prepared and lodged. A quantity surveyor was also engaged to report on full estimation of capital costs for the restoration of the site and the ancillary works to make the building turnkey ready for occupation. CHL Consulting Company Ltd were also commissioned to undertake a Preliminary Business Plan for the project, in line with Public Spending Code requirements.

It is proposed to retain the existing three storey Percy French Hotel and use it as meeting and office space and a café at ground floor level with multipurpose community space at first floor level. With a diverse population of approximately 3,000 residents from 26 different

nationalities, Ballyjamesduff will greatly benefit from this project which aims to integrate the community while providing vital facilities and services to its inhabitants and visitors alike.

On completion of Phase 1 of the project lifecycle including the Strategic Assessment & Preliminary Business Case an application was submitted by Cavan County Council on 28th April 2022 for CAT 1 funding under the RRD Forth Call 2021/2022. All subsequent life cycles phases 2-4 of the project up to Decision Gate 2 (Pre-tender Approval) 17th July 2024 were undertaken correctly including a Design Brief for Procurement of Architect to led Design Team, a Strategy and Need Analysis re the Project Brief. The Pre-qualification Procurement Brief for the Construction of the Ballyjamesduff Community and Enterprise Hub and the invitation for Contract Works was published on E-Tender2400282- 15/11/2024 with a Closing Date 19/12/2024. It is hoped that Gate 3 Approval to Proceed with the appointment of the Contractor for commencement of the construction works will be in place by Q3 2025.

This review found that the initial development assessments of the Ballyjamesduff Community and Enterprise Hub including the submissions to Department together with the supporting documentation and financial records to be in accordance with the necessary project requirements outlined in the Public Spending Code Regulations.

The proposed project appears to have been strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of initial phases of the Ballyjamesduff Community and Enterprise Hub 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 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 2024 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 3 projects listed with summary information published on Cavan County Council's website. There was **one new project** with Procurements of Contracts in excess of €10m (completed and Contract signed) for the period 2024.

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

2024 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 Bridge Street, Cavan	CAS Turnkey	N/A	N/A	N/A	TBD	€803,045.00	100% funded by Government Grant
Holborn Hill, Main Street, Belturbet	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€1,293,902.00	100% funded by Government Grant
Kilconny Road, Belturbet	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€2,657,900.00	100% funded by Government Grant
11 units @ Pairc na Caireal, Cootehill	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€2,850,557.00	100% funded by Government Grant
3 Units - Dunaree	Design, Construction Works and Associated costs	€ -	€ -	€ -	2024-2027 (approx)	€659,044.00	100% funded by Government Grant
2 Turnkey units @ Patrick St, Belturbet	Turnkey	€ -	€ -	€ -	2024-2026 (approx)	€564,775.00	100% funded by Government Grant
Level of Increase proposed for 2025 service cost – A01 – Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement of LA Housing Units	€519,740.55	N/A	N/A	Ongoing	N/A	N/A
Level of Increase proposed for 2025 service cost - A07 – RAS Programme	A07 – RAS Programme	€1,109,874.89	N/A	N/A	Ongoing	N/A	N/A
Level of Increase proposed for 2025 service cost - A09 – Housing Grants	A09 – Housing Grants	€6,140,719.29	N/A	N/A	Ongoing	N/A	N/A

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
Roads, 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
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
N3 Virginia North & South Pavement Scheme	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€3,000,000.00	100% funded by Government Grant
N3 Cavan Bypass Pavement Scheme	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€8,000,000.00	100% funded by Government Grant
N3 Derver Park & Share	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€1,600,000.00	100% funded by Government Grant
Bailieboro Regeneration Project	Design, Construction Works and Associated costs	N/A	N/A	N/A	TBD	€8,140,385.00	10% Local Contribution
N3 Killygrogan Pavement Scheme	Design, Construction Works and Associated costs	N/A	N/A	N/A	2024-2027 (approx)	€1,400,000.00	100% funded by Government Grant
Level of increase proposed for 2025 service cost - B04 - Local Road - Maintenance and Improvement	B04 - Local Road - Maintenance and Improvement	€979,310.00	N/A	N/A	ongoing	N/A	
Water Services							
Level of Increase proposed for 2025 service cost - C05 - Admin of Group and Private Installations	C05 - Admin of Group and Private Installations	€1,155,912.35	N/A	N/A	Ongoing	N/A	

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
Development Management							
Level of Increase proposed for 2025 service cost - D09 - Economic Development and Promotion	D09 - Economic Development and Promotion	€2,280,275.09	N/A	N/A	Ongoing	N/A	
Environmental Services							
Waste Management Corranure	Design, Construction, Monitoring, Maintenance and Capping and Associated costs	N/A	N/A	N/A	TBD	€900,000.00	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 2025 service cost - E07 - Waste Regulations, Monitoring and Enforcement	E07 - Waste Regulations, Monitoring and Enforcement	€803,249.13	N/A	N/A	Ongoing	N/A	
Level of Increase proposed for 2025 service cost - E11 - Operation of Fire Service	E11 - Operation of Fire Service	€620,405.04	N/A	N/A	Ongoing	N/A	
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
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
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		€13,609,486.34	N/A	N/A		€54,670,651.00	

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	€ -	€344,834.79	€ -	2018-2025 (approx)	€3,634,249.25	€3,401,296.00	100% funded by Government Grant
11506517 - St Brigids Terrace Cavan - Construction of 20 Units.	Design, Construction Works and Associated costs	€ -	€4,236,495.64	€ -	2020-2025 (approx)	€5,630,237.46	€7,399,817.00	100% funded by Government Grant
11506522 - Elm Grove Cavan - Construction of 13 Units.	Design, Construction Works and Associated costs	€ -	€296,545.31	€ -	2018-2025 (approx)	€3,437,620.45	€3,246,030.00	100% funded by Government Grant
11506585 – Pairc Na Teile, Becksourt, Bailieborough (formerly known as Eastboro)	Design, Construction Works and Associated costs	€ -	€2,686,977.54	€ -	2020-2027 (approx)	€3,430,882.43	€14,131,169.00	100% funded by Government Grant
11506635 - 3 Units, Fairymount Close, Kingscourt (Part)	Design, Construction Works and Associated costs	€ -	€118,267.71	€ -	2021-2025 (approx)	€821,658.57	€829,331.00	100% funded by Government Grant
11506640 - 32 units at Woodlands Ballyjamesduff	Turnkey	€ -	€2,214,492.20	€ -	2020-2026 (approx)	€2,215,230.20	€8,315,550.00	100% funded by Government Grant
11506690 - CAS St Killians Housing Mullagh	Design, Construction Works and Associated costs	€ -	€58,825.94	€ -	2021-2025 (approx)	€710,393.87	€881,676.00	100% funded by Government Grant
11506693 - 9 Units at Widows Row Belturbet	Design, Construction Works and Associated costs	€ -	€725.70	€ -	2021-2026 (approx)	€121,543.52	€2,579,790.00	100% funded by Government Grant
11506706 - 44 Units at Lios na Ri Cootehill	Design, Construction Works and Associated costs	€ -	€79.20	€ -	2023-2028 (approx)	€143,673.81	€13,365,820.00	100% funded by Government Grant
11506736 - 3 Units, The Duckin Stool Belturbet	Design, Construction Works and Associated costs	€ -	€247,711.70	€ -	2022-2025 (approx)	€795,649.06	€829,874.00	100% funded by Government Grant
11506763 - 5 Units Kilnaleck	Design, Construction Works and Associated costs	€ -	€72,375.70	€ -	2022-2027 (approx)	€85,426.53	€873,463.00	100% funded by Government Grant
11506769 - 8 Units Kilnaleck	Design, Construction Works and Associated costs	€ -	€134,004.30	€ -	2022-2027 (approx)	€392,848.72	€2,364,770.00	100% funded by Government Grant
11506777 - 13 units Chapel Lane, Cootehill	Design, Construction Works and Associated costs	€ -	€443,908.69	€ -	2023-2027 (approx)	€452,432.18	€4,000,000.00	100% funded by Government Grant
11506792 - 7 units - Townparks, Ballyhaise	Design, Construction Works and Associated costs	€ -	€350,302.34	€ -	2023-2026 (approx)	€643,725.72	€1,895,004.00	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 (Cntd.)								
11506795 - 8 Units Kilnavara Lane	Design, Construction Works and Associated costs	€ -	€16,129.86	€ -	2022-2027 (approx)	€175,365.13	€2,250,000.00	100% funded by Government Grant
11506799 - 6 Units – Town Centre, Cootehill	Turnkey	€ -	€1,722.24	€ -	2023-2026 (approx)	€210,962.04	€2,128,398.00	100% funded by Government Grant
11506800 + 11506794 - 6 units (4 Tkey + 2 Part V) - Taoibh Coille, Yew Park, Virginia	Turnkey	€ -	€825,583.05	€ -	2023-2025 (approx)	€1,011,167.97	€1,855,848.00	100% funded by Government Grant
11506820 - 20 Units Mossy Meadows Cavan	Design, Construction Works and Associated costs	€ -	€50,611.45	€ -	2023-2027 (approx)	€393,490.68	€3,486,324.00	100% funded by Government Grant
11506822 - 8 Units Portaliffe	Design, Construction Works and Associated costs	€ -	€775,214.33	€ -	2023-2026 (approx)	€866,816.72	€2,452,038.00	100% funded by Government Grant
11506823 - 9 Units - Ashgrove BJD	Design, Construction Works and Associated costs	€ -	€195,257.39	€ -	2023-2026 (approx)	€308,091.89	€2,525,089.00	100% funded by Government Grant
11506842 - 4 Units Drumbarlow Road Belturbet	Design, Construction Works and Associated costs	€ -	€21,629.47	€ -	2023-2026 (approx)	€194,542.45	€1,151,436.00	100% funded by Government Grant
11506849 - 12 units - Development site at Crossdoney Road, Ballinagh	Design, Construction Works and Associated costs	€ -	€414,183.28	€ -	2023-2028 (approx)	€563,382.53	€4,000,000.00	100% funded by Government Grant
11506922 - ACC CALF 10 No. Houses (N&E) Sli Na Coille, Belturbet	Design, Construction Works and Associated costs	€ -	€318,600.00	€ -	2024-2025 (approx)	€318,600.00	€783,000.00	100% funded by Government Grant
11502240 - 64 Units – Swellan Lower, Cavan	Design, Construction Works and Associated costs	€ -	€127,061.62	€ -	2024-2027 (approx)	€127,061.62	€17,410,333.00	100% funded by Government Grant
11506781 - 12 Units- Derrylurgan Court, BJD	Design, Construction Works and Associated costs	€ -	€2,369.50	€ -	2024-2027 (approx)	€2,369.50	€2,357,101.00	100% funded by Government Grant
11504929 - 3 units - Aughnaskerry, Cavan	Design, Construction Works and Associated costs	€ -	€10,969.44	€ -	2024-2026 (approx)	€10,969.44	€847,101.00	100% funded by Government Grant
11506919 - St Brigid's Terrace, Cavan Phase 3	Design, Construction Works and Associated costs	€ -	€2,890.50	€ -	2024-2027 (approx)	€2,890.50	€6,181,652.00	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 (Cntd.)								
11506910 - 3 Turnkey units @ Kilnavara Heights, Cavan	Turnkey	€ -	€88,512.72	€ -	2024-2025 (approx)	€88,512.72	€1,012,216.00	100% funded by Government Grant
11506891 - PART V-HOUSES AT CNOC NA RI, DUNAREE, KINGSCOURT	Turnkey	€ -	€ -	€ -	2024-2025 (approx)	€688.80	€1,526,511.47	100% funded by Government Grant
11506519 - HOUSING SCHEME AT PALAIS, HOLBORN LANE, BELTURBET	Turnkey	€ -	€1,180.92	€ -	2024-2026 (approx)	€1,180.92	€2,305,099.00	100% funded by Government Grant
11506933 - Holborn Hill, Main St, Belturbet	Design, Construction Works and Associated costs	€ -	€16,000.00	€ -	2024-2027 (approx)	€6,000.00	€1,300,000.00	100% funded by Government Grant
11506861 - Turnkey Development at Carricleck View	Design, Construction Works and Associated costs	€ -	€7,797,714.83	€ -	2024-2026 (approx)	€7,797,714.83	€10,966,358.00	100% funded by Government Grant
A01 - Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement of LA Housing Units	€3,468,233.54	€ -	€ -	ongoing	N/A	N/A	
A03 - Housing Rent and Tenant Purchase Administration	A03 - Housing Rent and Tenant Purchase Administration	€1,135,366.40	€ -	€ -	ongoing	N/A	N/A	
A05 - Administration of Homeless Service	A05 - Administration of Homeless Service	€989,343.66	€ -	€ -	ongoing	N/A	N/A	
A06 - Support to Housing Capital Prog.	A06 - Support to Housing Capital Prog.	€653,210.94	€ -	€ -	ongoing	N/A	N/A	
A07 - RAS Programme	A07 - RAS Programme	€6,654,570.26	€ -	€ -	ongoing	N/A	N/A	
A09 - Housing Grants	A09 - Housing Grants	€2,729,418.81	€ -	€ -	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
Roads, Transportation and Safety								
22100010 - Butlersbridge/Belturbet	Design, Construction Works and Associated costs	€ -	€3,454.76	€ -	1996-2025 (approx)	€50,268,350.56	€51,000,000.00	100% funded by Government Grant
22100057 - N3 Virginia Bypass	Design, Construction Works and Associated costs	€ -	€768,687.53	€ -	2018-2032 (approx)	€3,641,692.81	€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.
221008N3 - N3 Virginia Town Safety and Pavement Scheme	Design, Construction Works and Associated costs	€ -	€269,257.81	€ -	2020-2025 (approx)	€1,534,283.99	€1,500,000.00	100% funded by Government Grant
22101N55 - N55 Ballinagh Traffic Relief Scheme	Design, Construction Works and Associated costs	€ -	€50,671.29	€ -	2022-2030 (approx)	€66,636.69	€19,700,000.00	100% funded by Government Grant
22111N3L - N3 Dublin Road Roundabout	Design, Construction Works and Associated costs	€ -	€0.00	€ -	2018-2030 (approx)	€104,603.28	€5,000,000.00	100% funded by Government Grant
22211550 - N55 -Corduff to South of Killydoon-Section A	Design, Construction Works and Associated costs	€ -	€14,345.09	€ -	2012-2025 (approx)	€11,152,327.50	€11,409,422.00	100% funded by Government Grant
2221155C - N55 Corduff to South of Killydoon - Section B	Design, Construction Works and Associated costs	€ -	€10,708,586.05	€ -	2011-2026 (approx)	€28,553,817.97	€33,921,300.00	100% funded by Government Grant
2221N554 - N55 Cashel Cross	Design, Construction Works and Associated costs	€ -	€739,423.61	€ -	2022-2025 (approx)	€987,818.20	€800,000.00	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
Roads, Transportation and Safety (cntd.)								
28700312 - Rampart River Footbridge (River Blackwater Footbridge)	Design, Construction Works and Associated costs	€ -	€21,981.94	€ -	2022-2030 (approx)	€166,293.61	€2,800,000.00	100% funded by Government Grant
28700319 - Cavan Urban Greenway - Phase 2	Design, Construction Works and Associated costs	€ -	€16,420.50	€ -	2021-2027 (approx)	€80,901.30	€3,200,000.00	100% funded by Government Grant
28700429 - R191 Station Road Cootehill Pedestrian & Cycleway	Design, Construction Works and Associated costs	€ -	€178,933.62	€ -	2022-2027 (approx)	€302,224.84	€1,600,000.00	100% funded by Government Grant
28700430 - Cavan Town Light Segregation Cycle Scheme A	Design, Construction Works and Associated costs	€ -	€50,742.64	€ -	2022-2027 (approx)	€96,877.15	€1,500,000.00	100% funded by Government Grant
28700431 - Cavan Town Light Segregation Cycle Scheme B	Design, Construction Works and Associated costs	€ -	€292,707.91	€ -	2022-2027 (approx)	€653,113.35	€2,000,000.00	100% funded by Government Grant
28700478 - Kingscourt Town Urban Greenway/Permeability Link	Design, Construction Works and Associated costs	€ -	€85,286.88	€ -	2023-2026 (approx)	€146,337.93	€3,200,000.00	100% funded by Government Grant
28702216 - Cavan Flood Relief Scheme	Design, Construction Works and Associated costs	€ -	€323,563.26	€ -	2020-2033 (approx)	€1,101,329.72	€7,500,000.00	100% funded by Government Grant
28702220 - Cavan Town Multi Storey Car park Refurbishment Project	Design, Construction Works and Associated costs	€ -	€2,034,345.30	€ -	2023-2026 (approx)	€2,046,552.30	€3,850,000.00	100% funded by the Local Authority
22202N54 - Butlersbridge to Border Phase 2	Design, Construction Works and Associated costs	€ -	€2,352,119.55	€ -	2024-2025 (approx)	€2,352,119.55	€2,650,000.00	100% funded by the Local Authority
22100N3R - N3 Cavan Crystal to Kilmore	Design, Construction Works and Associated costs	€ -	€64,951.22	€ -	2024-2027 (approx)	€64,951.22	€3,000,000.00	100% funded by Government Grant
28880018 - R188 Safety Improvement Measures at Rathkenny	Design, Construction Works and Associated costs	€ -	€ -	€ -	2023-2030 (approx)	€9,778.50	€20,000,000.00	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
Roads, Transportation and Safety (cntd.)								
B01 - NP Road - Maintenance and Improvement	B01 - NP Road - Maintenance and Improvement	€1,832,125.42	€ -	€ -	ongoing	N/A	N/A	
B02 - NS Road - Maintenance and Improvement	B92 - NS Road - Maintenance and Improvement	€516,878.04	€ -	€ -	ongoing	N/A	N/A	
B03 - Regional Road - Maintenance and Improvement	B03 - Regional Road - Maintenance and Improvement	€7,222,636.64	€ -	€ -	ongoing	N/A	N/A	
B04 - Local Road - Maintenance and Improvement	B04 - Local Road - Maintenance and Improvement	€19,031,119.90	€ -	€ -	ongoing	N/A	N/A	
B05 - Public Lighting	B05 - Public Lighting	€697,335.72	€ -	€ -	ongoing	N/A	N/A	
B07 - Road Safety Engineering Improvement	B07 - Road Safety Engineering Improvement	€543,761.99	€ -	€ -	ongoing	N/A	N/A	
B09 - Car Parking	B09 - Car Parking	€658,057.24	€ -	€ -	ongoing	N/A	N/A	
B11 - Agency & Recoupable Services	B11 - Agency & Recoupable Services	€889,286.59	€ -	€ -	ongoing	N/A	N/A	
Water Services								
31200755 - Multi-Annual Rural Water Programme 2019 – 2021 - (programme extended to end of 2024)	Water - Capital Works	€ -	€39,905.49	€ -	2019-2025 (approx)	€1,476,734.89	€2,408,587.42	85% - 100% funded by Government Grant
C01 - Water Supply	C01 - Water Supply	€2,785,423.08	€ -	€ -	ongoing	N/A	N/A	
C02 - Waste Water Treatment	C02 - Waste Water Treatment	€1,812,106.32	€ -	€ -	ongoing	N/A	N/A	
C05 - Admin of Group and Private Installations	C05 - Admin of Group and Private Installations	€7,146,903.71	€ -	€ -	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	€ -	€43.84	€ -	2020-2027 (approx)	€1,723,143.34	€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	€ -	€79,525.92	€ -	2022-2025 (approx)	€520,264.89	€1,000,000.00	25% funded by Local Authority
45000019 - Abbeylands Call 2	Design, Construction Works and Associated costs	€ -	€1,561,384.92	€ -	2024-2028 (approx)	€1,561,384.92	€30,984,516.00	25% funded by the Local Authority
D02 - Development Management	D02 - Development Management	€1,593,595.74	€ -	€ -	ongoing	N/A	N/A	
D05 - Tourism Development and Promotion	D05 - Tourism Development and Promotion	€969,754.36	€ -	€ -	ongoing	N/A	N/A	
D06 - Community and Enterprise Function	D06 - Community and Enterprise Function	€3,298,570.78	€ -	€ -	ongoing	N/A	N/A	
D09 - Economic Development and Promotion	D09 - Economic Development and Promotion	€8,709,159.69	€ -	€ -	ongoing	N/A	N/A	
D11 - Heritage and Conservation Services	D11 - Heritage and Conservation Services	€832,774.06	€ -	€ -	ongoing	N/A	N/A	
Environmental Services								
E01 - Landfill Operation and Aftercare	E01 - Landfill Operation and Aftercare	€664,614.45	€ -	€ -	ongoing	N/A	N/A	
E05 - Litter Management	E05 - Litter Management	€714,282.56	€ -	€ -	ongoing	N/A	N/A	
E07 - Waste Regulations, Monitoring and Enforcement	E07 - Waste Regulations, Monitoring and Enforcement	€1,571,875.78	€ -	€ -	ongoing	N/A	N/A	
E10 - Safety of Structures and Places	E10 - Safety of Structures and Places	€552,951.53	€ -	€ -	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
Environmental Services (cntd.)								
E11 - Operation of Fire Service	E11 - Operation of Fire Service	€5,794,719.21	€ -	€ -	ongoing	N/A	N/A	
E13 - Water Quality, Air and Noise Pollution	E13 - Water Quality, Air and Noise Pollution	€740,460.92	€ -	€ -	ongoing	N/A	N/A	
E15 - Climate Change and Flooding	E15 - Climate Change and Flooding	€428,507.99	€ -	€ -	ongoing	N/A	N/A	
Recreation and Amenity								
60300004 - Cavan Sports Campus	Design, Construction Works and Associated costs	€ -	€769,861.21	€ -	2023-2028 (approx)	€1,259,492.49	€31,000,000.00	30% funded by the Local Authority
62201701 - Virginia Library	Design, Construction Works and Associated costs	€ -	€30,032.90	€ -	2018-2025 (approx)	€6,647,490.79	€7,000,000.00	35% funded by the Local Authority
64800507 - Con Smith Park	Design, Construction Works and Associated costs	€ -	€243,844.85	€ -	2023-2025 (approx)	€302,269.85	€500,000.00	100% funded by the Local Authority
64800514 - Cootehill Hub (BOI)	Design, Construction Works and Associated costs	€ -	€47,131.65	€ -	2023-2025 (approx)	€55,618.65	€600,000.00	10% funded by the Local Authority
64801002 Kingscourt Town Centre Regeneration Scheme	Design, Construction Works and Associated costs	€ -	€376,074.13	€ -	2021-2027 (approx)	€1,670,499.58	€13,600,000.00	15% funded by the Local Authority
64802383 - Burren/Shannon Pot Project	Design, Construction Works and Associated costs	€ -	€779,191.59	€ -	2022-2025 (approx)	€1,646,809.69	€6,477,996.00	25% funded by the Local Authority
64802385 - Cavan Greenway Project (Renamed Cavan Northwest Greenway)	Design, Construction Works and Associated costs	€ -	€0.00	€ -	2021-2035 (approx)	€210,766.59	€30,000,000.00	100% funded by Government Grant
64820040 - Dun an Rí Forest upgrade work and development of a Natural Play Area	Design, Construction Works and Associated costs	€ -	€80,777.76	€ -	2022-2025 (approx)	€136,562.63	€501,435.00	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
Recreation and Amenity (cntd.)								
28702217 - RMO Public Lighting Energy Efficiency Project	National LED Programme	€ -	€131,810.10	€ -	TBD	€131,810.10	€2,600,000.00	10% funded by Government Grant
F01 - Leisure Facilities Operations	F01 - Leisure Facilities Operations	€539,263.13	€ -	€ -	ongoing	N/A	N/A	
F02 - Operation of Library and Archival Service	F02 - Operation of Library and Archival Service	€3,205,109.29	€ -	€ -	ongoing	N/A	N/A	
F03 - Outdoor Leisure Areas Operations	F03 - Outdoor Leisure Areas Operations	€632,465.78	€ -	€ -	ongoing	N/A	N/A	
F04 - Community Sport and Recreational Development	F04 - Community Sport and Recreational Development	€1,903,554.39	€ -	€ -	ongoing	N/A	N/A	
F05 - Operation of Arts Programme	F05 - Operation of Arts Programme	€3,052,213.96	€ -	€ -	ongoing	N/A	N/A	
Agriculture, Education, Health and Welfare								
G04 - Veterinary Service	G04 - Veterinary Service	€715,780.40	€ -	€ -	ongoing	N/A	N/A	
Miscellaneous Services								
81101464 - Ballyconnell Markethouse Regeneration Project	Design, Construction Works and Associated costs	€ -	€855,025.22	€ -	2022-2025 (approx)	€996,320.16	€883,000.00	10% funded by the Local Authority
81101465 - Bailieboro Courthouse Regeneration Project	Design, Construction Works and Associated costs	€ -	€1,497,463.84	€ -	2022-2025 (approx)	€1,880,816.49	€1,574,300.00	10% funded by the Local Authority
81101737 - Ballyjamesduff Community and Enterprise Hub	Design, Construction Works and Associated costs	€ -	€373,935.80	€ -	2023-2025 (approx)	€395,762.06	€9,809,584.00	25% funded by the Local Authority
88800023 - Refurbishment Offices, Farnham Street, Cavan	Design, Construction Works and Associated costs	€ -	€1,453,989.41	€ -	2017-2028 (approx)	€1,641,741.96	€11,500,000.00	100% 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 (cntd.)								
H03 - Administration of Rates	H03 - Administration of Rates	€2,747,110.57	€ -	€ -	ongoing	N/A	N/A	
H09 - Local Representation & Civic Leadership	H09 - Local Representation & Civic Leadership	€1,468,253.17	€ -	€ -	ongoing	N/A	N/A	
H10 - Motor Taxation	H10 - Motor Taxation	€579,928.43	€ -	€ -	ongoing	N/A	N/A	
H11 - Agency & Recoupable Services	H11 - Agency & Recoupable Services	€1,071,793.12	€ -	€ -	ongoing	N/A	N/A	
Totals		€100,552,517.57	€48,166,496.55	€ -		€160,192,879.06	€728,722,234.89	

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							
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)	€ -	€2,132,411.77	€ -	December 2024	€2,132,411.77	20% funded by the Local Authority
11506625 - ACC CALF 34 Units - The Gallops	Design, Construction Works and Associated costs	€ -	€7,400.61	€ -	December 2024	€2,206,335.84	100% funded by Government Grant
11506683 - ACC CALF 25 No. Houses (Tuath) Drumalee Manor, Drumalee, Cavan	Design, Construction Works and Associated costs	€ -	€1,671.04	€ -	December 2024	€1,332,973.97	100% funded by Government Grant
11506531 - 3 Units - Cluain Dara, Kingscourt (Part Construction)	Design, Construction Works and Associated costs	€ -	-€1,264.19	€ -	November 2024	€682,483.72	100% funded by Government Grant
11506533 - 15 Units - Cavan Road, Ballinagh	Design, Construction Works and Associated costs	€ -	€78,422.76	€ -	November 2024	€3,561,445.22	100% funded by Government Grant
Roads, Transportation and Safety							
221002N3 - N3 Virginia Town Pavement	Design, Construction Works and Associated costs	€ -	€204,631.19	€ -	November 2024	€1,510,263.50	100% funded by Government Grant
22100N55 - N55 Moynehall to Pollamore Pavement Scheme	Design, Construction Works and Associated costs	€ -	€3,809.93	€ -	November 2024	€1,589,751.98	100% funded by Government Grant
221011N3 - N3 Lisgrea Cross Pavement	Design, Construction Works and Associated costs	€ -	€88,727.03	€ -	November 2024	€3,338,700.42	100% funded by Government Grant
221010N3 - NS Junctions Annagh, Drumcrow, Drumsillagh	Design, Construction Works and Associated costs	€ -	€32,413.61	€ -	November 2024	€583,184.56	100% funded by Government Grant
221012N3 - Whitegate to Maghera Pavement	Design, Construction Works and Associated costs	€ -	€147,368.65	€ -	November 2024	€2,965,867.61	100% funded by Government Grant

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
Roads, Transportation and Safety (cntd.)							
22201N54 - Butlersbridge to Border Phase 1	Design, Construction Works and Associated costs	€ -	€251,380.60	€ -	November 2024	€2,005,489.40	100% funded by Government Grant
2221N552 - N55 Ballinagh Town Pavement Overlay	Design, Construction Works and Associated costs	€ -	€8,177.16	€ -	November 2024	€1,344,055.27	100% funded by Government Grant
2224N554 - N55 Cavan to Longford Border	Design, Construction Works and Associated costs	€ -	€83,869.86	€ -	November 2024	€1,475,043.30	100% funded by Government Grant
28700435 - Active Travel 2022 - Ballyhaise Village Phase 1	Design, Construction Works and Associated costs	€ -	€54,784.45	€ -	June 2024	€809,906.34	100% funded by Government Grant
Environmental Services							
54202054 - Ballyjamesduff Fire Station	Design, Construction Works and Associated costs	€ -	€59,577.53	€ -	December 2024	€1,757,545.97	100% funded by Government Grant
54202055 - New Civil Defence Headquarters	Design, Construction Works and Associated costs	€ -	€50,123.95	€ -	December 2024	€1,286,946.29	15% funded by Government Grant
Miscellaneous Services							
81100506 - Cootehill Industrial Park	Design, Construction Works and Associated costs	€ -	€31,359.80	€ -	December 2024	€1,182,145.73	25% funded by the Local Authority
81102068 - Land Acquisition Sports Campus	Property Acquisition and Associated costs	€ -	€0.00	€ -	December 2024	€503,288.81	100% funded by the Local Authority
Totals		€ -	€3,234,865.75	€ -		€30,267,839.70	

Appendix 2

All Self-Assessment Checklists
(1 – 7)

For 2024

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	2024 is the 11th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant Documents for 2024 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 conducts spot checks outside of the PSC. Inventory list is updated annually and assurance of compliance with the PSC is sought on an annual basis from the heads of each Section / Departments / Agencies.
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	17 out of the 18 projects/programmes that ended in 2024 had a certificate of compliance or completion report or similar carried out in 2024. 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?	N/A	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
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?	N/A	Not Applicable, however where applicable, the relevant procurement rules (both National and EU) will be complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	Not Applicable, however where required the CWMF will be implemented.
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 in accordance with relevant Approving Authority guidelines and requirements.
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, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.

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.

Self-Assessed Ratings:

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

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 Authority 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?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
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. Development Plans, Corporate Plan, Annual Service Delivery Plans, Business Plans, 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, Schemes / Programmes / Strategies, 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, expenditure and performance, recording lessons learned, using online systems and various databases, e.g. debt management systems and through various reports, e.g. budgetary progress reports.
Q 5.5	Are outcomes well defined?	3	Yes – outcomes are well defined as part of the relevant Statutory Regulations / Acts, Annual Service Delivery Plans and other relevant plans, strategies, schemes / programmes, annual budget process and through various reports, e.g. Annual Reports.
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 Service Level Agreements and KPI's.
Q 5.8	Are other data compiled to monitor performance?	3	Yes – in 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 compliance with statutory requirements, Service Level Agreements, reviewing lessons learned, debt management systems and other budgetary tools, KPI's, surveys, Annual Service Delivery Plans and using online systems and various databases, etc.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – through Service Level Agreements, Schemes / Programmes / National Initiatives, Annual Reports to NOAC, KPI's, 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	17 out of the 18 projects/programmes that ended in 2024 had a certificate of compliance or completion report or similar carried out in 2024. 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?	N/A	Not Applicable.
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	17 out of the 18 projects/programmes that ended in 2024 had a certificate of compliance or completion report or similar carried out in 2024. 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 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2024
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 2024
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 its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of noncompliance puts the system objectives at risk.
UNACCEPTABLE	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

Appendix 4

Quality Assurance - In - Dept Checks and Reviews

Quality Assurance – In Depth Check

Current (Revenue) Programme

Cavan County Council

Internal Audit Department

(E07- Waste Regulations, Monitoring and Enforcement)



Public Spending Code Quality Assurance Appraisal 2024

In-depth Review of the Revenue Programme

(E07- Waste Regulations, Monitoring and Enforcement)

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	E07 – Waste Regulations, Monitoring & Enforcement
Detail	Administration and Provision of the Waste Regulations, Monitoring & Enforcement in County Cavan
Responsible Body	Cavan County Council
Current Status	Revenue Expenditure being incurred – Ongoing
Start Date	01/01/2024
End Date	31/12/2024
Overall Estimated Lifetime Cost- Annual Programme Expenditure per the 2024 AFS	€1,571,875.78

Project Description / Background of Section

Waste Management

The Waste Management Section of Cavan County Council has responsibility within the County for Waste Management, Litter Management and Environmental Awareness & Education. It also manages the Dog Warden Service, Veterinary Service, Maintenance of Vested Burial Grounds and Casual Trading Bye-Laws. The Waste Management Sections remit extends from waste management policy and planning to managing the waste infrastructure and enforcement of the Waste Regulations.

Waste Management Policy and Planning

The Waste Management Act 1996 requires Local Authorities to make a Waste Management Plan either individually or collectively for their functional areas.

The National Waste Management Plan was adopted by the 31 Local Authorities in 2024.

The ambition of this Plan is 0% total waste growth per person over the life of the Plan with an emphasis on non-household wastes including waste from commercial activities and the construction and demolition sector. This ambition is underpinned with a comprehensive series of targets, policies, actions and a suite of key deliverables.

Ireland is moving away from the traditional linear 'take-make-use-dispose' model towards a 'circular economy' regenerative growth model where resources are reused or recycled as much as possible and the generation of waste is minimised. The transition to a circular economy is essential to reduce pressure on natural resources, aid in achieving climate targets, support Sustainable Development Goals and create sustainable growth and jobs.

The transition to a circular economy requires a collaborative national response across all sectors of the economy through the lifecycle of products and materials.

Key challenges identified in the Plan include resources, organisational capability, policy requirements, specific material stream targets, the provision of infrastructure and waste generation.

Maintaining and enhancing existing waste services will provide a platform for improved circular behaviours and practices to accelerate the transition to a more circular economy.

This plan covers the period 2024 – 2030.

Waste Enforcement Regional Lead Authority (WERLA)

Cavan is part of the Connaught Ulster Waste Enforcement Regional Lead Authority CU (WERLA) which is responsible for coordinating waste enforcement actions in the region.

Waste Regulations and Enforcement

Each year as part of Cavan County Council's commitments and obligations under EU & State rules, an RMCEI Plan (Recommended Minimum Criteria for Environmental Inspections) is developed outlining Cavan County Council's inspection objectives. The RMCEI contains non-binding criteria for the planning, carrying out, following up and reporting on environmental inspections.

As part of the RMCEI Plan Cavan County Council is required to report on inspection and enforcement activities and carry out regular reviews of their respective plans to ensure that the plans are being implemented effectively.

Inspections carried out by the Waste Management Section can be divided into two categories:

- Routine Inspections (which include businesses/facilities permitted by Cavan County Council). Routine Inspections can be planned in advance as is the purpose of the Annual Inspection Plan.
- Non-Routine Inspections which typically involve those inspections associated with the investigation of Waste Complaints.

Environmental Inspections carried out by Waste Management include inspections under a wide range of Waste Regulations. Non-Routine Inspections that are carried out are normally associated with complaints received by members of the public, or from within the Cavan Local Authorities or outside agencies and organisations. Typical inspections that are carried out include inspections of unauthorised waste disposal or recovery sites, inspections of fly tipping and illegal dump sites and inspections relating to general unauthorised waste activities (illegal burning and illegal movement of wastes for example).

E07 Revenue Expenditure Programme Financial Activities 2024

Expenditure Summary 2024

Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme 2024	
Expenditure Details 2024	€
Waste Recovery Levy - 98% Wee Repayments to the Department	890,358.62
Staff Related Costs, Salaries, Travel, Etc	295,623.85
Central Admin / Service Support Costs	173,721.60
Waste Disposal / Anti-Graffiti Cleaning Costs / Contracts	137,960.80
Community Grants & Voluntary Contributions	17,088.13
Office Equipment / Computer Costs	15,013.03
Legal / Consultancy Fees	8,738.66
Printing & Office Consumables	5,578.87
Hire of Plant & Machinery & Repairs	6,064.93
Materials / Stock Issues from Stores	1,741.37
Insurance Costs	5,819.77
Communication Costs	6,480.23
Training Costs	4,260.00
Advertising / Media Costs	2,161.12
Bio-Diversity Workshops	350.00
Misc. Costs	917.80
Total E07 Programme Expenditure 2024	€1,571,875.78

Income Summary 2024

Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme		€
Income Details 2024		
Waste Recovery Levy (Circular Economy Fund)	100%	908,529.20
Dept of Communications, Climate Action & Environment- Waste Management Enforcement Grant		200,927.00
Dept of Communications, Climate Action & Environment- Anti Dumping Initiative		108,407.41
Dept of Communications, Climate Action & Environment Anti Litter & Graffiti Grant		16,000.00
Wee Retailer Registration Fees		25,368.00
Waste Permit Fees		3,302.00
Waste Enforcement Fixed Penalties Charges		6,240.00
Central Admin / Service Support Costs Recouped		11,431.37
Total E07 Programme Income 2024		€1,280,204.98

Revenue Programme E 07			
Financial Detail 2024 Per the AFS	Expenditure	Income	Net
E0701 Monitoring of Waste Reg Costs	19,533.00	28,670.00	9,137.00
E0702 Enforcement of Waste Regulation Costs	1,378,621.00	1,240,104.00	-138,518.00
E0799 Central Admin / Service Support Costs	173,722.00	11,431.00	-162,290.00
Totals E07	€1,571,876.00	€1,280,205.00	-€291,671.00

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Waste Management Dept and Internal Audit Unit have completed a Programme Logic Model (PLM) on the **E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme** undertaken by Cavan County Council in 2024 – A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Influence sustainable consumption and prevent the generation of waste, improve the capture of materials to optimise circularity and enable compliance with policy and legislation Tackling Illegal Waste Activities and Multi-Agency Sites/Operators of Concern Monitor / Control / Minimise Construction and Demolition Waste Monitor / Control End-of-Life Vehicles and Metals Operations within the Council 	<ul style="list-style-type: none"> Funding / Financial Staff Resources Interagency Work Waste management enforcement Training 	<ul style="list-style-type: none"> Development and implementation of Waste Management Plan Financial & Budget Procedures Tackle Illegal Waste Activity in the County Multi-Agency Sites/Operators of Interest Anti-Dumping Initiatives Risk Based Inspection of Construction and Demolition Sites (including relevant detail relating to the assessment of Resource & Waste Management Plans) Site inspection and 	<ul style="list-style-type: none"> Implementation of Waste Management Enforcement procedures in line with Regulatory Requirements and the framework objectives / targets of the National Waste Management Plan 14.74% increase in number of routine waste inspections undertaken in comparison to predicted target. Can be largely attributed to WFP and COR private inspections 	<ul style="list-style-type: none"> Move away from the traditional linear 'take-make-use-dispose' waste management model towards a 'circular economy' regenerative growth model. Reduction of pressure on the national resources and supporting sustainable development and climate change targets Supporting the strategic objectives of Cavan County Council's Corporate Plan 2019-2024 Implementation of the RMCEI Implementation of Sections ASDP

<ul style="list-style-type: none"> • Tackle / Minimise Household and Commercial Waste • Producer Responsibility Initiatives and additional local priorities 		<p>Data Validation of Waste Collection Permits (WCP)/Waste Facility Permit (WFP) (including Soil Recovery Sites)</p> <ul style="list-style-type: none"> • Regulation 27 Notifications Activity (Sites of Origin and Destination) • Site inspection and data validation of End-of-Life Vehicles Facilities • Site inspection and data validation of Waste Metal Collectors and Facilities • Household Waste • Commercial Waste • Recoupment of Funding • Suspected Major Producers (SMP's)- European Union (Packaging Regulations) 2014 as amended • Deposit Return 	<ul style="list-style-type: none"> • 46.43% increase in number of non-routine inspections forecasted in 2024. Significant increase observed in the number of inspections relating to illegal dumping/fly tipping and HH waste inspections from complaints 	<ul style="list-style-type: none"> • Implementation of national waste enforcement priorities in 2024 • Enhanced Environmental & Waste Management Regulatory Compliance • County Cavan will be a clear environment to live, work and socialise in
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		Scheme <ul style="list-style-type: none"> • Local Priorities and other PRIs • Tyres • Farm plastic collections 		
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Description of Programme Logic Model

Objectives:

Cavan County Council aims to move away from the traditional linear ‘take-make-use-dispose’ waste management model towards a 'circular economy' regenerative growth model. The prime object is to influence sustainable consumption and prevent the generation of waste, improve the capture of materials to optimise circularity and enable compliance with policy and legislation.

National Waste Enforcement Priorities for 2024 are used to Improve waste management and protect our environment.

Cavan County Council’s **E07- Waste Regulations, Monitoring and Enforcement** Programme aims to support the related objectives:

- Tackling Illegal Waste Activities and Multi-Agency Sites/Operators of Concern
- Monitor / Control / Minimise Construction and Demolition Waste
- Control End-of-Life Vehicles and Metals Operations
- Manage / Minimise Household and Commercial Waste
- Establish Producer Responsibility Initiatives and additional local priorities

Inputs:

- Department Funding / Local Authority Enforcement Grant €200,927, the Anti-Litter Graffiti Awareness Grant Scheme €16,000, the Anti-Dumping Initiative Grant of €10,7407.41 and the retention of the 2% of the Domestic Waste Recovery Levy €18,170.58.
- Other Income Sources: Wee Retailer Registration Fees, Waste Permit Fees and Waste Enforcement Fixed Penalties Charges.
- Own Resources Financial Support €291,671.
- Staff Resources (Dedicated Waste Enforcement Team – DOS, Senior Engineer, Senior Executive Waste Enforcement Officer, Senior Executive Technician, Technician Grade 1, Litter Management Officer & Clerical Administration Officer).
- Interagency Collaboration Work: the Regional Waste Planning Office, HSE, Climate Action Team, Housing Section, Planning Department, Finance Department.
- Engagement of Private Contractors / Service Providers.
- Waste Management / Environmental Enforcement Training.

Activities:

Development and implementation of Cavan County Council's Waste Management Plan and the Inspection & Compliance Plan under the RMCEI 2024 (Recommendation of the European Parliament and the Council providing for the Minimum Criteria for Environmental Inspections in Member States (2001/331/EC)).

Illegal Waste Activity

In 2024, a total of 384 waste related complaints were received by Cavan County Council, with approx. 98.5% of such being investigated, action taken (if necessary) and closed by year end. The remaining 1.5% of complaints which are currently under investigation have been carried over into the 2025 Inspection programme and given high priority. Nine unauthorised sites with C&D waste were identified via combination of Article 27 notifications, Annual Returns (AR) and public complaints. This resulted in the issuing of ten Section 14 notices, one Section 18 notice and five Section 55 under the Waste Management Act (WMA). This proactive approach in tackling illegal waste activity has resulted in over 250 tonnes of dumped mixed C&D waste being removed to authorised facilities.

Fourteen inspections were undertaken by Cavan County Council which related to the alleged unauthorised storage and management of End-of-Life Vehicles at four individual sites. Sites were identified through local knowledge, waste enforcement intel, and complaints from the general public. Four sites were confirmed to be in contravention of the Waste Management (Facility Permit and Registration) Regulations, 2007, as amended (e.g. storage of crashed or temporarily immobilised vehicles). Warning letters and/or Section 14 directions were issued under the WMA to cease the acceptance of ELVs and dispose/recover of such material at a permitted facility. At end of 2024, all 4 cases were closed out, with 1 further case requiring a first-time inspection. Cavan County Council will aim to close the remaining illegal ELV sites in Q1 2025 with follow up inspections to confirm previously closed sites are still inactive.

Multi-Agency Sites/Operators of Interest

In 2024, WEO's continued their investigative work in relation to illegal waste activities using a multi-agency approach for larger sites. During the reporting period, Cavan County Council worked closely with the Regional Waste Planning office in undertaking two detailed audits of a WFP and WCP holder. Inspections were undertaken due to discrepancies in the AER data submitted. Evidence was produced during the inspection for all discrepancies identified, with Cavan County Council providing instructions to improve record keeping. Record Keeping for both the WFP and WCP holder will be assessed again in 2025 as part of our planned inspection programme.

Cavan County Council assisted WERLA in a joint inspection of a WFP site in relation to the provision of the 3-bin system. This inspection focused on assessing the WFP holders compliance with EU (Household Food Waste and Bio-waste) (Amendment) Regulations, 2023. Statutory requirements in relation to delivering a food waste collection service were assessed and records maintained by the company on non-availing customers were reviewed. During this visit, the designated brown bin collection truck was inspected, along with the range of information disseminated to customers to help highlight the importance of food waste segregation and disposal. Cavan County Council and WERLA were very satisfied with the current and planned procedures by the Waste Permit Holder in relation to the brown bin rollout.

Cavan County Council are working closely with WERLA, NTFS and NIEA in relation to an unauthorised waste collector allegedly collecting ELV's and transporting them to a facility In Northern Ireland. Cavan County Council undertook the initial inspection and a follow up joint inspection with the NTFS. In Q2 2024, a joint inspection was conducted by the NTFS and NIEA at a waste facility in Northern Ireland. Significant discrepancies were identified in relation to record-keeping. Work in relation to this case is still ongoing and will be prioritised in Q1 2025.

Anti- Dumping Initiatives.

In 2024 Cavan County Council availed of the ADI funding provided by WERLA and Department of Communications, Climate Action & Environment. In accordance with the scheme terms and conditions the following measures were undertaken:

- Three Bulky Waste collection weeks were held during the month of July in 2024. As in 2023, we reduced the gate fee by 50% and ran the collection across the 3 civic amenity sites.
- A total of 85.96 tons of bulky waste (household furniture, toys, hard plastics) was collected, in addition 900 mattresses were collected across the 3 civic amenity sites. The total cost of the bulky waste collection €43,063.14. The uptake of the bulky waste collection is increasing, thus developing a positive and proactive approach to waste management/illegal dumping across the county.
- In addition to the bulky waste collection, Cavan County Council carried out two site clean ups in areas that proved problematic with regards to illegal dumping. Both sites were located in residential areas and were posing a risk to the residents. A total of 42.38T of waste was removed from these sites and signage erected to deter further illegal dumping.
- In 2024 the Council continued the upgrade programme of the Bring Bank Network in Cavan with a total of €26,792.81 spent on 2 bring Centres.
- The upgrade works encouraged the public to maintain the cleanliness of the centres and discourages illegal dumping at each Bring Centre. The council noted a decrease in the number of illegal dumping incidents at each of these bring centres.

Cavan County Council continue to support initiatives that promote education and awareness around litter management and recycling. For the school year 2024-2025, the initiatives are Picker Pals and Re-love Fashion. The Picker Pals Programme has integrated content and activity environmental programme, designed for primary school children and their families. Since 2020, 118 classrooms from 62 different schools in Cavan have taken part in Picker Pals. This represents 82% of all primary schools in the county. In the 2024-25 school year, 27 classrooms from 22 schools are taking part. 10 of these classrooms are sponsored by Cavan County Council. The Re-love Fashion competition is a sustainable fashion competition open to all youth groups, Youthreach and secondary school aged students.

Risk Based Inspection of Construction and Demolition Sites (including relevant detail relating to the assessment of Resource & Waste Management Plans)

In 2024, a total of nine detections were made in relation to inappropriate/illegal waste C&D management, from a combination of Article 27 referrals, discrepancies in Annual Return Validations of WCP holders and environmental complaints. Enforcement measures were initiated to help counteract non-compliance and included the issuing of ten Section 14 notices, one Section 18 notice and five Section 55 notices under the Waste Management Act (WMA). In one particular case, legal direction was issued to both the company and its directors. The initiation of these enforcement measures resulted in 7 non-compliant cases being resolved in 2024 and approx. 250 tonnes of mixed C&D being removed to authorised facilities. Such a proactive approach has helped eliminate any associated risk to both human health and the environment. At the end of 2024, two sites were undergoing risk assessment, which includes soil analysis, and ground water monitoring to examine the level of contamination present (if any) and determine most suitable remediation measures.

In 2024, a series of pre-planning consultations were facilitated by the Waste Enforcement Team. Consultation provided an excellent opportunity to highlight waste & environmental related issues in advance of a final planning submission. Guidance was continuously disseminated in relation to the recently published National By-Product Criteria for Greenfield Soil and Stone and necessity to complete a Resource and Waste Management Plan. In total 170 planning applications were reviewed by the Waste Management Section in 2024. In one case involving the demolition of a large processing facility, a significant quantity of asbestos containing materials (ACM) was detected which had not been acknowledged within the planning application. The applicant was subsequently directed to submit an Asbestos Survey to identify the quantity and type of ACM present, along with submitting a detailed management plan to address the safe removal, storage and disposal of this hazardous material. This was accompanied with a soil analysis to examine the level of contamination (if any) within the brownfield site. In terms of planning compliance, a total of 5 inspections were undertaken of this high-risk site to assess waste management activities and implementation of mitigation measures outlined with the accompanying Resource & Waste Management Plan.

Site inspection and Data Validation of Waste Collection Permit (WCP) /Waste Facility Permit (WFP) (including Soil Recovery Sites)

In 2024, Annual Returns were assessed for 40 WCP holders, with only 25% of these WCP holders failing to submit ARs before the 28th of February 2024 deadline. Warning Letters were subsequently issued to non-compliant WCP holders, requesting that all outstanding information was submitted within 1-week. Validation of data provided by all WCP holders was undertaken using the NWCPO portal. A small number of discrepancies in record keeping were detected and were quickly resolved through engagement with the relevant permit holders. In 2024, Cavan County Council collaborated closely with the CU WERLA and Regional Waste Planning Office in carrying out detailed audits for two of the largest authorised waste facilities in the county. Only minor issues were detected in relation to recording keeping and were rectified on the day of inspection.

In 2024, there were four soil recovery facilities authorised by Cavan County Council operating under a Waste Facility Permit (WFP) and six under a Certificate of Registration (COR). Ten unannounced inspections were undertaken at these facilities in 2024 which resulted in an 80% first-time compliance rate. Non- compliance reports were issued to the operators of two facilities that had accepted small amounts of waste not classified within their WFP. Following interventions, the unauthorised waste was removed to appropriately authorised facilities with the relevant permit holders subsequently being upgraded on 2025 Inspection Risk Register.

Regulation 27 Notifications Activity (Sites of Origin and Destination)

Five inspections were carried out by WEO's on Article 27 sources or destinations. These inspections confirmed that the notified material was in accordance with the information submitted and did not comprise contaminated soil or soil containing waste material. A decrease in the number of Article 27 submissions was noted in 2024 (7 inspections recorded in 2023) which can be attributed to the recent introduction of the new National By-Products Criteria for Greenfield Stone & Stone in Q3 2024. To ensure successful implementation, a series of meetings were facilitated by the Waste Enforcement Team and representatives from the Planning Department in advance of Q3 2024. An awareness campaign was also delivered by Cavan County Council via social media platforms, along with updating the Cavan County Council website with information relating to the assessment criteria and submission process.

Site inspection and data validation of End-of-Life Vehicles Facilities

In 2024, four ATF facilities authorised by Cavan County Council were operating under a WFP. This was unchanged from 2023. All permitted facilities were inspected at least twice in accordance with an assigned moderate risk rating. Continuous improvements were identified during inspections of the permitted facilities with an estimated 80% compliance rate recorded. Typical non-compliances included the inappropriate storage of oils/fluids/batteries, inadequate interceptor maintenance and poor environmental monitoring. Non-compliance was addressed by the issuing of Warning Letters to the relevant permit holders with specific close-out periods. In the case of physical defects, unannounced re-inspections were undertaken to assess if all non-compliances had been fully resolved. Annual Return data validations were carried out in relation to all four facilities using the NWCPO portal. A small number of discrepancies in record keeping were detected and were quickly resolved through engagement with the waste facility permit holders

A total of fourteen inspections were undertaken by Cavan County Council relating to the alleged unauthorised storage and management of End-of-Life Vehicles. As a result, four sites were confirmed to be in contravention of the Waste Management (Facility Permit and Registration) Regulations 2007, as amended (e.g. storage of crashed or temporarily immobilised vehicle's) and were directed via Section 14 of the WMA to cease the acceptance of ELV's and dispose/recover such material at a permitted facility. At end of 2024, all 4 cases were closed out with 1 further case currently under investigation.

Site inspection and data validation of Waste Metal Collectors and Facilities

A further two facilities were authorised by Cavan County Council for both ATF and waste metal recycling in 2024. One long-running ATF and metal recycling facility closed in Q4 2024 with the permit holder and Cavan County Council working closely to establish and implement a decommissioning plan. This plan examined the safe disposal of raw materials, waste equipment and the requirement to undertake environmental monitoring during the decommissioning phase. A closure programme was agreed between both parties which included on-going monitoring, remedial actions and aftercare management of the site continuing into 2025.

Cavan County Council worked closely with the Regional Waste Planning Office in undertaking two detailed audits of both WFP and WCP holders of licensed operators dealing with ELV and metal waste in Cavan. Cavan County Council Waste Enforcement Team collaborated closely with the CU

WERLA and the RWMPO's to facilitate and conduct these audits. Inspections were undertaken due to discrepancies in the AER data submitted. Evidence was produced during the inspection for all discrepancies identified with Cavan County Council providing instruction to improve record keeping. This will be assessed in again in 2025 as part of our planned inspection programme.

Household Waste

Household (HH) waste surveys were a key target for 2024 and used to gain an insight into the level of compliance for HH Waste Management. Surveys were undertaken in high-priority areas where historical issues relating to illegal dumping and littering had previously been identified. As part of this survey, an information pack was issued to all householders outlining their statutory obligations under the Waste Presentation Byelaws and compliance with the Waste Management Act 1996 as amended. WEO's carried out 50 inspections in 2024, with all residences being asked to provide proof of authorised disposal of waste, along with the number and type of bins provided by the WCP holder. As part of this survey each household was also inspected for any hoarding or burning of waste. The results concluded that 90% of all households surveyed have a contract in place with an authorised collector and only 25% of the compliant householders having a compost bin as part of their contract. Non-compliant households were provided with information relating to the segregation of food waste via either a compost bin or home composting system. These non-compliant households will be included in the 2025 Inspection Programme to assess compliance. A key outcome of this study was confirmation that one waste collector was not adequately promoting the brown bin with such evidence being passed onto WERLA for further investigation.

Cavan County Council manages 3 civic amenity centres which provides all householders in Cavan with a dedicated bulky/hazardous waste disposal solution. Cavan County Council held three bulky waste collection weeks in 2024 at all three centres, a total of 85.96 tonnes of waste was collected over the three weeks, as discussed in NEP 1 under anti-dumping initiatives.

Commercial Waste

Commercial food waste inspections were carried out in accordance with the Food Waste Regulations 2009 as amended, S.I. No: 508 of 2009. These inspections covered a wide range of premises which included supermarkets, cafes, restaurants, fast food chains and deli canteens.

Inspections focused on the management of food waste, and dry recyclables, waste segregation and the collection of waste by an authorised contractor. In 2024, 6 initial Inspections were undertaken resulting in a 90% compliance rate. A further reinspection was undertaken of 1 premises, with the owner providing the required evidence to demonstrate compliance. In 2025, Cavan County Council plan to increase the number of Commercial Food Waste inspections and will target high risk areas.

Inspection and Data Validation of Waste Collection Permit (WCP⁵)/Waste Facility Permit (WFP)

In 2024, Cavan County Council assisted WERLA in a joint inspection of a WFP site in relation to the provision of the 3-bin system. This inspection entailed reviewing the permit holders 3-bin roll out system, food waste collection procedures and service offering. Recording keeping was also examined during this inspection with particular emphasis on non-complaint households/businesses. The designated brown-bin collection truck was also examined by WEO's, and the permit holder was asked to provide a copy of their customer information booklet relating to food waste management. Both Cavan County Council and WERLA were very satisfied with the current and planned procedures by the Waste Facility Permit holder in relation to the brown bin rollout.

Data submitted by household waste collectors through the Annual Environmental Reporting Process was subject to validation checks. Any issues with data were discussed with both the NWCPO & CU WERLA, with work continuing in 2025 in conjunction with WERLA.

WEEE Regulations

Inspection targets under the WEEE & Battery regulations were achieved as per 2024 RMCEI Plan. Inspections were carried out using the WERLA guidance and European Union (Waste Electrical and Electronic Equipment Regulations 2014 inspection form, with all premises inspected by Cavan County Council found to be compliant with their obligations. Cavan County Council will endeavour to increase the number of WEEE & Battery inspections in 2025. In 2024, free electrical recycling drop-off events were organised by ERP Ireland and Cavan County Council with approx. 52 tonnes of WEEE being collected across the three designated days.

Suspected Major Producers (SMP's) - European Union (Packaging Regulations) 2014 as amended

In 2024, Cavan County Council undertook a total of 8 packaging SMP inspections focused on the operation of two producers which were previously registered with Cavan County Council. The Producers were advised via advisory letter of the amended legislation and their statutory obligation to become members of the approved packaging body, REPAK, in accordance with the Programme for Government (PfG) commitment. Following extensive consultation between Cavan County Council, WERLA and both producers, the REPAK application process has been initiated for one of these producers. Consultation will continue with the other producer in 2025, with further engagement action to be initiated. In 2025, Cavan County Council will endeavour to increase the number of PRI inspections undertaken. High-priority producers will be selected for inspection via the REPAK portal with joint inspections to be undertaken with WERLA in complex cases.

Deposit Return Scheme

In 2024, Cavan County Council WEO's carried out ten unannounced DRS inspections to assess compliance with the Separate Collection (Deposit Return Scheme) Regulations 2021 (S.I. NO. 599 of 2021). These inspections focused on producers, retailers, return point operators and distributors to ensure that statutory obligations under the above regulation were being implemented. Initial inspections determined a 70% compliance rate, with typical non-compliances consisting of failure to display certificates and administrative errors in relation to DRS membership (registered as Retailer but operating as Distributor). Re-inspections were accordingly undertaken of the subject businesses, with all non-compliances being fully addressed in 2024. Cavan County Council will endeavour to increase the number of DRS inspections to be undertaken in 2025 and will seek further guidance from WERLA regarding the most appropriate enforcement approach for non-compliance. Suspected and revoked members will be selected for inspection using the Re-turn portal.

Local Priorities and other PRIs -Tyres

During 2024, 58 premises operating within County Cavan were registered with Circol-ELT. WEO's identified 4 retailers with revoked membership or expired membership using the Circol ELT LA portal. Warning Letters were subsequently issued to these retailers using the WERLA template. This resulted in a 50% compliance rate with 2 of the unregistered retailers securing membership with Circol-ELT. As part of the 2025 PRI Inspection

programme, the remaining non-complaint retailers will be inspected along with any new unregistered facilities. Following on from this enforcement work Cavan County Council compliance under the Tyre regulations was at 97% at the end of 2024.

Farm Plastic Collections

In 2024, a total of nine Bring Centres were authorised by Cavan County Council in conjunction with IFFPG. During one of the collection days, WEO's undertook an unannounced inspection to assess operations and waste segregation practices. WEO's also checked the waste contractor WCP, and no issues were identified. The information supplied by IFFPG indicates a 50% decrease in the tonnage of farm film plastic/netting waste collected within the county. WEO's will collaborate with IFFPG to understand the reasoning behind this decrease and help identify if any improvements are required to current practice.

Outputs:

Implementation of Waste Management Enforcement procedures in line with Regulatory Requirements and the framework objectives / targets of the National Waste Management Plan.

Inspection Type	No. of Planned Inspections set out at the start of 2024	No. of Completed Inspections at the end of 2024	Reason
Routine Waste Inspections	909	1043	14.74% increase in number of routine waste inspections undertaken in comparison to predicted target. Can be largely attributed to WFP (6.1.1) and COR private (6.1.3) inspections.
Non-Routine Waste Inspections	280	410	46.43% increase in number of non-routine inspections forecasted in 2024. Significant increase observed in the number of inspections relating to illegal dumping/ Fly tipping (6.2.1) and HH waste inspections from complaints (6.2.9).

Outcomes:

- Move away from the traditional linear 'take-make-use-dispose' waste management model towards a 'circular economy' regenerative growth model.
- Reduction of pressure on the national resources and supporting sustainable development and climate change targets.
- Supporting the strategic objectives of Cavan County Council's Corporate Plan 2019-2024.
- Implementation of the RMCEI.
- Implementation of Sections ASDP.
- Implementation of national waste enforcement priorities in 2024.
- Enhanced Compliance with Waste Management and Environmental Regulation.

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

The following section tracks from inception of the **E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme** as managed by Cavan County Council

Q1 2024

January ASDP developed with action outlined

February RMCEI report produced with environmental inspection targets

Inspection & Compliance Plan under the RMCEI 2024 drafted and approved

Q2 2024

17th April 2024

April															
17 th	Info/Circular on ADI														
19 th	Application released														
30 th	Application submitted:														
	<table><tr><th>Project Title</th><th>Funding Requested</th></tr><tr><td>Bring Bank Protection</td><td>€34,022</td></tr><tr><td>Half Price Bulky Waste & Mattress Drop off</td><td>€44,271</td></tr><tr><td>Site Clean ups and prevention</td><td>€39,918</td></tr><tr><td>Awareness and Educational Campaign</td><td>€13,450</td></tr><tr><td>New Devices for Community Wardens</td><td>€3,000</td></tr><tr><td>Total requested</td><td>€134,661</td></tr></table>	Project Title	Funding Requested	Bring Bank Protection	€34,022	Half Price Bulky Waste & Mattress Drop off	€44,271	Site Clean ups and prevention	€39,918	Awareness and Educational Campaign	€13,450	New Devices for Community Wardens	€3,000	Total requested	€134,661
Project Title	Funding Requested														
Bring Bank Protection	€34,022														
Half Price Bulky Waste & Mattress Drop off	€44,271														
Site Clean ups and prevention	€39,918														
Awareness and Educational Campaign	€13,450														
New Devices for Community Wardens	€3,000														
Total requested	€134,661														

3rd April 2024

17th April 2024

14th May 2024

Local Authority Waste Enforcement Measure Grant Allocation 2024: €200,927

Anti-Litter & Anti-Graffiti Awareness Grant Scheme Notification €16, 000.00

May	Anti-Dumping Initiative Funding	
14th	Allocation letter received:	
	Project Title	Funding Allocation
	Bring Bank Protection	€34,022
	Half Price Bulky Waste & Mattress Drop off	€44,271
	Site Clean ups and prevention	€20,000
	Awareness and Educational Campaign	€3,167
	New Devices for Community Wardens	€3,000
	Total allocated	€104,460

Q3 2024

Jun- Sept	Works carried out.
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31st July 2024

EPA Local Authority Performance Framework for Environmental Enforcement – Results 2023

Q4 2024

October	Anti- Dumping Initiative Claim
5th	Claim submitted for €108,407.41
December	
31st	Claim paid totalling €108,407.41

Despite going over the allocation- payment of total expenditure was received.



29th October 2024

Certification & Claim – Anti- Litter & Graffiti Awareness Grant €16,000.00

13th November 2024

Certification & Claim -Waste Enforcement Measure Grant Allocation €200,927

Ongoing

Throughout the year

National Waste Enforcement Priorities for 2024 were implemented to Improve waste management and protect our environment These objectives were

- Tackling Illegal Waste Activities and Multi-Agency Sites/Operators of Concern
- Construction and Demolition Waste Reviews
- End-of-Life Vehicles and Metals Inspections
- Household and Commercial Waste Inspections
- Producer Responsibility Initiatives and additional local priorities

2024 National Enforcement Priorities Progress Report- Cavan County Council

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	Details
Regulations / Legislation <ul style="list-style-type: none">Waste Management Act, 1996Environmental Protection Agency Act, 1992 1. Strategies / Action Plans & Initiatives: <ul style="list-style-type: none">National Waste Management Plan 2024-2030Annual Waste Management Service Delivery Plan (ASDP)2024Inspection & Compliance Plan under the RMCEI 2024	<ul style="list-style-type: none">The Act provides for a general duty for the prevention, management and control of waste.The EPA has a specific role, under Section 63 of the EPA Act, to supervise the performance by local authorities of their statutory duties to protect the environment.This National Waste Management Plan sets out service delivery objectives and performance standards for 2024-2030.The Plan recognises Climate Change as a key driver for both behavioural change and improved waste management practices.The Annual Waste Management Service Delivery Plan aims to support the strategic / objectives of the National Plan and the Council's Corporate Plan.The Inspections and Compliance Plan for sets out the Minimum Criteria for Environmental Inspections as recommended by the European Parliament.

<p>2. Waste Enforcement Evaluations & Performance Reports:</p> <ul style="list-style-type: none"> • 2024 National Enforcement Priorities Progress Report • RMCEI Report 2024 	<p>Cavan County Council RMCEI Report contains:</p> <ul style="list-style-type: none"> • The framework of environmental inspection targets to be undertaken in order to achieve environmental priorities and outcomes during the coming year; and • Identifies the inspections undertaken and the achievement of environmental priorities and outcomes in the previous year, by monitoring the performance against the targets. <p>The Environmental Protection Agency (EPA) publishes its report on the environmental enforcement performance of local authorities based on the RMCEI.</p> <p>Cavan County Council was commended for meeting the required standard of a strong or excellent result for 80% of the NEPs in 2023. The national average was 70%. Local Authorities are expected to meet the required standard in 100% by the end of the 2022-2024 3-year cycle.</p>
<p>3. Waste Management Funding Records</p> <ul style="list-style-type: none"> • Funding Applications / Allocation Letters • Certification and Claim Forms • Additional Income Documentation • Domestic Waste Recovery Levy Returns 2024 	<ul style="list-style-type: none"> • Local Authority Waste Enforcement Measure Grant Scheme 2024 Allocation Letter 03/04/2024 Circular WP 05/24 and Certification Claim Form 13/11/2024 for €200,604. • 17/04/2024 Anti-Dumping Initiative 2024 Circular WP 07/24 application 30/04/2024. Allocation Notice 14/05/2024 and Certification Claim Form 05/10/2024 for €108,407.41. • 17/04/2024 Anti-Litter & Anti-Graffiti Awareness Grant Scheme / Circular Letter LU01.24 for €16,000 and the Certification & Claim Form 29/10/2024. • Copies of the Quarterly Levy Returns.

<p>4. Financial Records Adopted Annual Budget 2024, Financial Income and Expenditure Records</p>	<p>To ensure adequate funding and financial controls are in place to deliver on organisational obligations and objectives:</p> <ul style="list-style-type: none"> • Annual E07 Waste Enforcement Budget • Financial AFS Records • Procurement Evidence/ Purchase Orders Details, Tender Details • Income Records
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Key Documents 1: Strategies / Action Plans & Initiatives - All relevant Plans in place outline the E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme key actions, operation procedures, proposed inspections procedures to support the objectives of the Waste Management Plan and Cavan County Council's Corporate Plan.

Key Documents 2: Waste Enforcement Evaluations & Performance Reports - These include Cavan County Council's 2024 National Enforcement Priorities Progress Report / RMCEI Report 2024 and clearly identifies the level of waste enforcement monitoring services and inspections undertaken and also captures the impact of the work completed to drive compliance.

Key Document 3: Waste Management Funding Records - All Department funding records were available and in accordance the allocations available for this revenue programme. The supporting Certifications and Claim forms provided sufficient evidence to support the amounts sought from the Department to provide the require waste enforcement services.

Key Document 4: Financial Record - The Council's management structure, financial controls and operation procedures ensured the appropriate annual budgets were in place for the Council's E07 Revenue Programme. The support documentation including the procurement records, invoices and expenditure records were effectively managed and retained for audit purposes.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the **E07 Waste Regulations, Monitoring and Enforcement 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
1. Strategies / Action Plans & Initiatives: <ul style="list-style-type: none">National Waste Management Plan 2024-2030Annual Waste Management Service Delivery Plan (ASDP)2024Inspection & Compliance Plan under the RMCEI 2024	<p>This National Waste Management Plan seeks to influence sustainable consumption and prevent the generation of waste, improve the capture of materials to optimise circularity and enable compliance with policy and legislation.</p> <p>The Plan sets out service delivery objectives and performance standards for 2024-2030 and recognises Climate Change as a key driver for both behavioural change and improved waste management practices.</p> <p>The Annual Waste Management Service Delivery Plan of the Council aims to support the strategic / objectives of the National Plan and the Council's Corporate Plan.</p> <p>The Inspections and Compliance Plan for sets out the Minimum Criteria for Environmental Inspections as recommended by the European Parliament.</p>	Yes

<p>2. Waste Enforcement Evaluations & Performance Reports:</p> <ul style="list-style-type: none"> • 2024 National Enforcement Priorities Progress Report • RMCEI Report 2024 	<p>Both reports provide evidence of the yearly work enforcement activities and undertaken in 2024 and the level of performance achieved in meeting national waste minimisation targets.</p>	<p>Yes</p>
<p>3. Waste Management Funding Records</p> <ul style="list-style-type: none"> • Funding Applications / Allocation Letters • Funding Certification and Claim Forms • Additional Income Documentation • Domestic Waste Recovery Quarterly Levy Returns 2024 	<p>The funding applications / Department annual funding allocations together with appropriate certifications and claim forms illustrate that the correct income controls / approvals and structure were applied. It also substantiates that the annual programme expenditure is primarily government aided together with some in-house financial support.</p>	<p>Yes</p>
<p>4. Financial Records Adopted Annual Budget 2024, Financial Income and Expenditure Records. Sample Invoice, Procurement Records. (Agresso Waste Management Financial Records 2024)</p>	<p>The annual waste management Regulatory Compliance Enforcement Budget controls the revenue programme expenditure for the year. The Income & Expenditure supporting documentation provides evidence of the related costs. The tender records ensure the correct procurement procedures were applied to provide MEAT & Value for Money.</p>	<p>Yes</p>

Data Availability and Proposed Next Steps

This in-depth review found that all of the necessary information and documentation relating to the operations of E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was available for inspection. The key documents surrounding the operations of this Revenue Programme included the National Waste Management Plan 2024-2030, the Annual Waste Management Service Delivery Plan (ASDP) 2024, the Inspection & Compliance Plan under the RMCEI 2024, the 2024 National Enforcement Priorities Progress Report, the RMCEI Report 2024, the supporting documentation on the Local Authority Waste Enforcement Measure Grant Scheme 2024, the Anti-Dumping Initiative, Anti-Litter & Anti-Graffiti Awareness Grant Scheme, copies of the Domestic Waste Recovery Quarterly Levy Returns for 2024 together with the particulars of the annual revenue budget, the income & expenditure records and the supporting procurement records.

Cavan County Council aims to move away from the traditional linear 'take-make-use-dispose' waste management model towards a 'circular economy' regenerative growth model. This can only be achieved with the ongoing collaboration / engagement of all relevant stakeholders working strategically together including Multi-Agencies, the citizens of County Cavan, the Waste Management Section and the Senior Management Team of Cavan County Council.

In accordance with strategic objectives of the National Waste Management Plan 2024-2030 enhancement of regulatory compliance within County Cavan is central the Councils E07 Revenue Expenditure Programme and the overall objectives, activities, output and outcomes achieved are very much dependant on the retention of vital government funding together with financial support for the local authority.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **E07 Waste Regulations, Monitoring and Enforcement 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 E07 Waste Regulations, Monitoring and Enforcement 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 Waste Management enforcement procedures and initiatives of this programme appear to be well planned, appraised and implemented in accordance with the relevant legislation, guidance and terms of the funding circulars issued by the Department. The necessary Waste Management Strategy, RMCEI Inspection & Compliance Plan 2024 together with the Annual Service Delivery Plans and financial control procedures support the remit and objectives of this revenue programme. As required funding agreements / allocations and certification of expenditure claims allow the effective implementation of the necessary enforcement services. The Council strives to provide maximum support to the Waste Regulations, Monitoring and Enforcement Revenue Expenditure by utilising the full potential of related government funding available to meet the priorities, objectives and targets of the National Waste Management Plan 2024. This PSC In-depth Review found that the appropriate organisational management structure inclusive of a dedicated Waste Enforcement Team are in place. Rigorous budgets, financial controls, governance procedures and risk control procedures also apply. Income & expenditure records and the key inspection indicators are closely monitored with a view of achieving maximum outcomes to support the strategic objectives of the Council's Corporate Plan 2020-2024. The 2024 National Enforcement Priorities Progress Report of the Council clearly identifies the level of actions and waste management initiatives undertaken by the Council that strive to move away from the traditional linear 'take-make-use-dispose' waste management model towards a 'circular economy' regenerative growth model that should elevate pressure on the national resources and supporting sustainable development and climate change targets.

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 Waste Management Department of the Council strive to comply with all necessary regulations and programme guidelines.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme** as managed by Cavan County Council.

Summary of the In-Depth Checks: 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 E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was undertaken. The value of this programme with expenditure incurred during 2024 was **€1,571,875.78** which represents approximately **1%** of the total value of the Council's Revenue Expenditure Projects of **€114,162,003.91**. On this basis over the last 3 years an **average of 2%** of the Council's Revenue Expenditure Programmes were selected for in-depth reviews.

The Waste Management Section of the Council has responsibility for Waste Management, Litter Management and Environmental Awareness and Education within County Cavan. The Team's remit also extends from waste management policy and planning for managing the waste infrastructure and enforcement of the Waste Regulations. The Waste Management Act 1996 requires Local Authorities to strategically tackle the extensive waste problems of the Country which resulted in the adoption of the National Waste Management Plan by the 31 Local Authorities in 2024 -2030. The key aim of this Plan is to achieve 0% total waste growth per person over the life of the Plan with an emphasis on non-household wastes including waste from commercial activities and the construction and demolition sector. This ambition is underpinned with a comprehensive series of targets, policies, actions and a suite of key deliverables. The ultimate plan is to move away from the traditional linear 'take-make-use-dispose' waste management model towards a 'circular economy' regenerative growth model that should help elevate the pressure on the national resources and support sustainable development and climate change targets.

In support of this strategy Cavan County Council ensured the development and implementation of the Waste Management Plan and as required under RMCEI 2024 it prepares an Annual Inspection & Compliance Plan (Recommendation of the European Parliament and the Council providing for the Minimum Criteria for Environmental Inspections in Member States (2001/331/EC). The Environmental Protection Agency (EPA) publishes its report on the environmental enforcement performance of local authorities based on the RMCEI. Cavan County Council was commended for meeting the required standard of a Strong or Excellent result for 80% of the NEPs in 2023. The national average was 70%. Local Authorities are expected to meet the required standard in 100% by the end of the 2022-2024 3-year cycle.

The Council takes a proactive approach in tackling illegal waste activities in the County with 98% of related complaints received in 2024 addressed with 250 tonnes of dumped mixed waste removed to authorised facilities. In 2024 there was a 14.74% increase in number of routine waste inspections undertaken in comparison to predicted target and a 46.43% increase in number of non-routine inspections. Inspection targets under the WEEE & Battery regulations were also achieved as per 2024 RMCEI Plan. Cavan County Council support initiatives that promote education and awareness around litter management and recycling. For the school year 2024-2025, the initiatives are Picker Pals and Re-love Fashion.

Cavan County Council availed of the ADI funding provided by WERLA and Department of Communications, Climate Action & Environment that allowed the following measures to be undertaken:

- Three Bulky Waste collection weeks were held during the month of July in 2024 at a reduced the gate fee by 50% across the 3 civic amenity sites. A total of 85.96 tons of bulky waste (household furniture, toys, hard plastics) was collected, in addition 900 mattresses.
- In addition to the bulky waste collection, Cavan County Council carried out two site clean ups in areas that proved problematic with regards to illegal dumping. Both sites were located in residential areas and were posing a risk to the residents.
- The Council continued the upgrade programme of the Bring Bank Network in Cavan with a total of €26,792.81 spent on 2 bring Centres. The upgrade works encouraged the public to maintain the cleanliness of the centres and discourages illegal dumping at each Bring Centre.

From a financial perspective nearly 60% of the annual programme expenditure relates to the Circular Economy Fund / Waste Recovery Levy (€890,358) which the Council collects on behalf of the Department while the Council's Central Admin and Staff costs of €468,345 accounts for a further 30% of the operating costs. Approximately 20% of the programme expenditure is funded from the Council's own resources.

In general, all elements of this revenue programme are appraised, planned and implemented in accordance the National Waste Management Plan 2024-2030, the annual budget processes, financial management procedures, procurement protocols and risk management procedures of the Council. There was also substantial increase in the level of regulatory compliance inspections together with ongoing progress assessments undertaken by the Waste Management Enforcement Team of the Council. On completing the review Internal Audit formed the opinion that the E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme of Cavan County Council appeared to be effectively managed in 2024.

Based on the findings of the In-depth Review Internal Audit is of the opinion that the E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was **Broadly / Substantially** compliant with the relevant requirements of the Public Spending Code.

Quality Assurance – In Depth Check

Capital Project

Cavan County Council

Internal Audit Department

**(45 Housing Units at Pairc Na Teile, Beckscourt, Bailieborough, Co
Cavan (Formally Eastboro, Bailieborough, Co. Cavan)**

Cavan County Council
Internal Audit Department



Public Spending Code Quality Assurance Appraisal 2024

In-depth Review of the Housing Development Capital Project

**45 Housing Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan
(Formally Eastboro, Bailieborough, Co. Cavan)**

Project Ref N2/02/275

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	Housing Development - 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan (formerly Eastboro) Agresso No 11506585
Detail	The development of an unfinished estate which Cavan County Council purchased a number of years ago. Obtained Part 8 planning for 45 No. social housing units with Hamilton Young Architects being the lead architects for the design team. Procured GEDA Construction to construct the development. This housing development will assist in meeting the housing needs in the Bailieborough area which currently has a waiting list of 119
Responsible Body	Department of Housing Local Government and Heritage - Sanction Authority - 100% Funded Housing Construction Department, Cavan County Council - Sponsoring Agency
Current Status	Capital Expenditure being incurred Currently in Construction Stage (Stage IV) with 10 months remaining to end of project
Start Date	March 2020
End Date	February 2026
Overall Estimated Lifetime Cost-	€ 14,131,169.00

Project Description / Background of Section

Development of 45 Housing Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan.

This housing development aims to assist in meeting the social housing needs in the Bailieborough area which currently has a waiting list of 119. This was originally an unfinished estate which Cavan County Council had purchased a number of years ago as part of its strategic land bank purchases. The site is located just off the main R-165 Bailieborough to Kingscourt Road in the townland of Bexcourt within a largely residential neighbourhood, consisting mostly of private housing with little or no social houses.

It is envisaged that the development of this site will potentially alleviate the needs of up to near 40% of applicants on the social housing list for Bailieborough. Ongoing reviews by the Housing Allocations Team encountered considerable difficulties in identifying alternative means of meeting the housing need in Bailieborough as there were little or no other suitable properties available in the neighbourhood for renting or for sale.

The necessary Capital Project appraisals and Department submissions was undertaken in accordance with relevant Capital Works Management Framework, Circular 21/2016 and the Guidance Document 'Quality Housing for Sustainable Communities' (QHfSC - Published by the Department of Environment, Community & Local Government 2007).

Part 8 Planning was obtained for 45 No. social housing units following the appointment of Hamilton Young Architects as the lead architects for the design team.

The house types will be designed in accordance with the guidance document for space requirements and room size contained in the Quality Housing for Sustainable Communities 2007, (DOECLG). House types varied from 2 bed to 3 and 4 bed units with a number of bungalows designed in accordance with universal design principals. There is also an onsite treatment system being used as there is insufficient capacity in the Bailieboro treatment plant to handle untreated sewage.

All necessary Approval Stages 1 – 4 of this Capital Project was sought from the Department with funding of **€ 14,131,169.00** allocated to complete the project.

The main construction / tender process was undertaken in accordance with National Procurement Guidelines and GEDA Construction were awarded the project contract on 18th April 2024. The project is now at Phase (IV) and construction work commenced on 13th May 2024. It is envisaged that project completion should be in early 2026.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Housing Construction Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on **the Housing Development Capital Project - 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan** 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"> Develop an unfinished estate. Reduction of housing need in Bailieborough. Increase Housing Supply Bring investment into East Cavan. Increase social and economic activity in Bailieborough. Promote Social Inclusion. 	<ul style="list-style-type: none"> CCC owned property. Ongoing funding from Dept. Management of Project by Cavan County Cavan. External Sub-Consultants and Contractors. Staff Resources. Legal Services. 	<ul style="list-style-type: none"> Purchase of extra land to make the project viable. Set a Programme for Planning and Design Phases. Procurement of Multi-Disciplinary Team for each phase of project. Appoint Project Management Team to oversee project. Tendering / Procurement of External Consultants, & Building Contractor Project Management. Financial Management. 	<ul style="list-style-type: none"> Preliminary Business Case completed. Council purchased Land Part 8 Planning secured. Completion of 45 New Affordable Social Homes. 	<ul style="list-style-type: none"> Reduction of the housing waiting list for Bailieborough. A new revitalised unfinished estate. Enhancement of the whole area of Bailieborough. Provision of energy efficient housing units which will reduce energy consumption. Provision of Affordable Housing. Stimulates Economic Benefits to the local businesses and community. Enhanced welling of Social Housing residents. Promotes Social Inclusion for diverse groups within the locality.

Description of Programme Logic Model

Objectives: Cavan County Council proposed to address the issue of an unfinished estate through the purchase of the remainder of the estate and provide much needed housing in an area of high waiting lists. The objective was also to clean up and enhance an area which was an eyesore for residents of the town. To provide social housing that provides affordable rental options for low-income families, helping to reduce housing insecurity and homelessness.

Inputs: € 14,131,169.00 funding from the Department of Housing Local Government and Heritage as well as the Project Management / Staff Resources from Cavan County Council, External Consultants / Sub Consultant and Construction Company.


Activities: Navigation of the Project through the various approval stages. This includes identification and clarification of the main objectives and expected outcomes of the project, securing and drawdown of approved funding, procurement appointment and management of consultants, reporting and meetings, consultations with elected members, design of the project, completion of the project, Part 8 Planning process and appointment of contractors for the construction phase and management of the overall project and project budget. Purchased land in unfinished estate which enabled Cavan County Council to apply for funding to Department which has realised a grant funding in excess of €14,000,000.

Outputs: Completion of 45 Social Houses that are sustainable. Reduction of the housing waiting list in Bailieborough Town.

Outcomes: The outcomes of this project will reduce the housing waiting list in Bailieborough and enhance the social and economic fabric of Bailieborough. Construction of 45 social energy efficient housing units which feeds into Cavan County Council's Climate Action Plan of providing low energy housing units. It should also stimulate Economic Benefits to the local businesses and community.

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

The following section tracks from inception of **the Housing Development Capital Project 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan** as managed by Cavan County Council

- 
- 10th December 2019 -
 - Land purchased at a cost of €380,000 inclusive of VAT
 - 26th March 2020 -
 - Submitted Capital Appraisal to Dept CWMF P.R.01 Form Stage 1
 - **15th May 2020** -
 - **Received Stage 1 Approval** from Dept €9,422,000 for 47 Houses inclusive of VAT
 - 6th March 2021 -
 - Tendered through e-tenders for Architect Lead Design Team
 - 30th March 2021 -
 - 6 no tenders submitted electronically with winning tender based on MEAT been HYA Architects Ltd with a fee proposal of €498,000 ex VAT
 - 2ND September 2021 -
 - HYA Architects Appointed
 - 18th August 2022 -
 - Part 8 Planning submitted.
 - 24th October 2022 -
 - Part 8 Planning Granted
 - CWMF P.R.04 Form Stage 2

- 17th September 2022 -

- 27th Oct 2022 -

- 31st May 2023 -

- 28th June 2023 -

- 15th July 2023 -

- 28th September 2023 -

- 9th October 2023 -

Submission to Dept

- **Obtained Stage 2 Approval** of the 4 stages Approval granted by Dept – Value €13,007,236 incl VAT for 45 Houses

- CWMF P.R.06 Form Stage 3 Submission to Dept

- **Stage 3 Approval** granted by Dept - Value - €15,651,288 incl VAT for 45 Houses

- Tenders TEN2300175 published on e-tenders & OJ for construction of 45 units with wastewater treatment plant and all associated site works. The initial Tender opening date was 15/09/2023. This was extended to 28th Sept 2023

- 5 Tender submissions and one withdrawal that passed the Suitability Assessment Questionnaire

- Tender Assessment - As the highest ranked company withdrew from the competition the second highest ranked was GEDA Ranked Highest

- Verification of Declaration with the

• 13th November 2023 -

• 16th January 2024 -

• **19th January 2024** -

• 18th April 2024 -

• 13th May 2024 -

Jan – Dec 2024 -

Q1- Q4 Dec 2024 -

required documentation issued to
GEDA Construction Ltd

• CWMF P.R.07 Form Stage 4
Submission to Dept

• **Stage 4 Approval** granted by the
Department -Value €14,131,169.00 Inc
VAT

• GEDA appointed as GEDA Contractor
for project. Signed CE Notice Letter of
Acceptance for the contract by GEDA
Construction sum of €11,010,023.30
Ex VAT

• Commencement of Construction
Works Stage (IV) of the Project Life
Cycle

• Maintenance of Income & Expenditure
Records

• Quarterly Recoupment of Allocated
funding from Dept Planning and Local
Government as per vouched
Expenditure

2024 – 2026 -

Feb 2026 -

- Ongoing Capital Project Management
Monthly Progress Reports
- Estimated Project Competition Date

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the **Housing Development Capital Project - 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	Details
1. Capital Project Appraisal / Submission to Dept CWMF P.R.01 Form Stage 1 - 26 th March 2020 Dept Stage 1 Approval - 15 th May 2020	Project Appraisal & Business Plan submission to Dept including estimated costings. Stage one approval from the Dept
2. Part 8 Planning Documentation	Part 8 Planning Application for the Housing Development – 18/08/2022 and Council Approval - 24/10/2022
3. Department Project Submissions & Approval Records Stage 2, 3 & 4	Submission of CWMF P.R. Forms and the Dept Appraisals and Approvals Stages 2, 3 & 4 – 27/10/22, 28/6/2022 & 19/1/2024
4. Procurement Records- Appointed of Architect Led Design Team – 2 nd September 2021 Awarding of the GEDA Construction Contract 18 th April 2024	Procurement / Tender Records for the appointment of the Architect Lead Design Team, CE Order, Award Notice, Letter of Acceptance / Contract Tendering Documentation, Appraisal and Appointment Records of GEDA Construction 18 th April 2024 including CE Order Award of Contract Notification Letter of Acceptance / Contract
5. Financial Management Records & Monthly Project Construction Progress Management Reports	Income & Expenditure Financial Records and the Recoupment Documentation for funds claimed from the Dept, Monthly Project Construction Progress Reports & Lead Team Meeting Minutes

Key Document 1: Capital Project Appraisal Documentation - the initial appraisal provides a Project Brief, Estimated Costings, Identifies the Social Housing Need, Assesses Alternative Means of Meeting the Need, the Density Standards for Edge of Centre Sites, the Accommodation Brief, Sustainable Community Proofing, outline of the Site Constraints and Site Abnormalities and the particulars of the Project Management and Delivery. Department Stage 1 Approval confirmation 18th March 2020.

Key Document 2: Part 8 Planning Documentation 04/10/2022: A copy of the Part 8 Planning Application and the granting of same by Cavan County Council.

Key Document 3: Department Project Submissions & Approval Records Stage 2, 3 & 4: Submission of CWMF P.R. Forms and the Dept Appraisals and Approvals Stages 2, 3 & 4– 27/10/22, 28/6/2022 & 19/1/2024.

Key Document 4: Procurement Documentation for the Appointment of the Architect Lead Design Team & the Appointment of GEDA

Construction Ltd Documentation: Tender Records, Tender Appraisals, Letters of Offer and Acceptance, CE Order and a copy of the Professional Consultants Contract. Also the Tendering Records, Appraisal and Appointment Documentation supporting the Construction Contract with GEDA Construction 18th April 2024, CE Order Award of Contract Notification Letter of Acceptance.

Key Document 5: Financial Management Records & Monthly Project Construction Progress Management Reports: Income & Expenditure Financial Records as per the Agresso System, the Recoupment Documentation for Drawdown of Department as agreed, Monthly Project Construction Progress Reports and the Minutes of the Lead Team Meetings.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on **the Housing Development Capital Project - 45 Units at Pairc Na Teile, Becks court, Bailieborough, Co Cavan** 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 Capital Appraisal and Approval Letters from Dept	Verification of the project appraisal and Business Case, Estimated Costings Submissions and Department Approval Stage 1	Yes
Procurement Records - Professional Consultants / Architect Lead Design Team and Construction Company	Evidence that all procurements relating to the project were in accordance with National / EU Procurement Guidelines and that VFM was achieved.	Yes
Part 8 Planning Documentation for the Housing Development at Pairc Na Teile, Becks court, Bailieborough, Co Cavan	Verification Part 8 Planning Process was applied and granted to this Capital Project as set out under Part 11 Section 179 of the Planning & Development Regulations Act 2001-2015	Yes
Department Project Submissions & Approval Records Stage 2, 3 & 4	Evidence that the necessary approvals were sought at the various stages of the capital project including submission of CWMF P.R. Forms and the Dept Appraisals and Approvals Stages 2, 3 & 4– 27/10/22, 28/6/2022 & 19/1/2024. Verification that all stages of the project life cycle were undertaken in accordance with the Capital Works Management Framework Processes	Yes

Financial Management Records & Monthly Project Construction Progress Management Reports	Supporting documentation that the Capital Project is appropriately managed in line with the PSC Regulations, Procurement Regulations, the Capital Works Management Framework and the Programme for Delivering Homes Sustaining Communities. These include: the Income & Expenditure Financial Records and the Recoupment Documentation for Drawdown of Funds, the Monthly Project Construction Progress Reports & Minutes of Project Lead Team Meeting	Yes
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Data Availability and Proposed Next Steps

Internal Audit is satisfied that the documentation outlined in the above table was provided on request from the Housing Construction Dept of Cavan County Council. Assurance is provided that all stages up stage (IV) of the project appear to be undertaken in line with the Public Spending Code Regulations, Procurement Regulations, the Capital Works Management Framework and the Programme for Delivering Homes Sustaining Communities. 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 Housing Development Capital Project - 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan** 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)

Yes as per the findings of the in-depth review all stages of the housing development up the current construction stage would appear to comply with the standards set out in the Public Spending Code Regulations, the Capital Works Management Framework and the Programme for Delivering Homes Sustaining Communities.

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 up to the Implementation (Construction) stage (IV) of the Housing Development Capital Project - 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan. 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 Housing Construction Department of the Council progress through the various stages lifecycle of the capital projects they appear to be undertaken in accordance with the Capital Works Management Framework and the PSC Regulations with no major issues were identified. It is advised that on completion of the construction works of the housing development that the Lead Project Team of the Council conduct a Project Design Review to evaluate the outcomes, output and the value achieved as recommended by 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 Housing Development Capital Project - 45 Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan** 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. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2024 amounts to **€813,660,725.59**. In-depth Reviews were carried out on two capital projects with a combined value of **3%** of all Capital projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

An In-depth Review was undertaken on the Pairc Na Teile Housing Development in Beckscourt, Bailieborough, Co. Cavan (Expenditure Incurred). The estimated lifetime cost of this project is **€14,131,169.00** which represents approximately **2%** of the overall value of the Council's Capital Projects. A second In-depth Review was undertaken on the proposed Ballyjamesduff Community & Enterprise Hub (Expenditure Incurred) with an estimated lifetime value of **€9,809,584.00** which represents approximately **1%** of the total value of the Capital Projects in 2024.

This capital project relates to the development of 45 Housing Units at Pairc Na Teile, Beckscourt, Bailieborough, Co Cavan. The main objective of the project is to assist in meeting the social housing needs in the Bailieborough area which currently has a waiting list of 119. The site originally formed part of an unfinished estate which Cavan County Council had purchased in 2019 as part of its strategic land bank purchases. It is located just off the main R-165 Bailieborough to Kingscourt Road in the townland of Bexcourt within a largely residential neighbourhood, consisting mostly of private housing with little or no social houses. It is envisaged that the development of this site will potentially alleviate the needs of up to near 40% of applicants on the social housing list for Bailieborough. As required Part 8 Planning was sought for the site.

The housing development is currently at the construction stage (IV) of the project. All prior stages appear to be undertaken in accordance with the Public Spending Code Regulations, the Capital Works Management Framework Processes and support the Programme for Delivering Homes & Sustaining Communities. The initial Project Appraisals, Project Briefs, Cost Estimations and the particulars of Project Management and Delivery including the CWMF P.R. Forms were all submitted to the Department of Housing local Government and Heritage as the Sanction Authority and

the relevant approvals were sought for Stages 1-4 of the Development together with a funding allocation of € 14,131,169.00 to complete the project.

The procurement and appointment of Hamilton Young as the Architects Consultants Lead Project Team and the awarding of the building contract to GEDA Construction Ltd were undertaken in accordance with National / EU Regulations. As required the Income & Expenditure supporting documentation including the Financial Management System and the Funding Drawdown Records are retained on file for audit trail purposes.

Construction works commenced on 13th May 2024 with ongoing monitoring and progress reports provided by the Lead Team. It is envisaged that this housing development should be completed in early 2026.

This project appears to be strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of Stages 1-4 of the Pairc Na Teile Housing Development Capital Project at Beckscourt, Bailieborough, Co Cavan the audit opinion is that Cavan County Council appears to be **Broadly/Substantially** compliant with the relevant requirements of the Public Spending Code.

Quality Assurance – In Depth Check

Capital Project

Cavan County Council

Internal Audit Department

(Ballyjamesduff Community & Enterprise Hub Capital Project)

Cavan County Council
Internal Audit Department



Public Spending Code Quality Assurance Appraisal 2024

In-depth Review of
Ballyjamesduff Community and Enterprise Hub 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	Ballyjamesduff Community & Enterprise Hub Agresso Job no 81101737
Detail	<p>Cavan County Council secured funding via the Rural Regeneration Development Fund (RRDF) to redevelop the iconic former Percy French Hotel into a Community and Enterprise Hub. The building currently sits derelict at a prominent town core location.</p> <p>This initiative aims to serve as a focal point for economic, social, and community regeneration in Ballyjamesduff and its surrounding areas.</p> <p>The project also aims to integrate the community while providing vital facilities and services to its inhabitants and visitors alike.</p>
Responsible Body	Department of Rural and Community Development - Sanction Authority Community Enterprise & Tourism Department, Cavan County Council - Sponsoring Agency.
Current Status	Capital Expenditure being incurred Currently producing tender documents for Construction Stage Gate 2 Pretender Approval - Progressing to Gate 3 Approval
Start Date	Sept 2020
End Date	Envisaged Q3 2027
Overall Estimated Lifetime Cost	€9,809,584.00

Project Description / Background of Section

This specific project can be traced back to 2017, when Cavan County Council instigated a process of developing Town and Village Revitalisation Plans for 20 towns and villages across the county, including Ballyjamesduff. These plans were developed in recognition of the importance of supporting and developing the physical and social fabric of rural towns and to take meaningful action to address the alarming decline of town and village centres across the county. The objective of the plans was to enhance towns and villages in County Cavan as more attractive places to live and to work and ultimately to secure the long-term future of Cavan's towns and villages.

A key element of the Town and Village Revitalisation plans was the extensive public consultation and community engagement which fed into each plan. The final plan for each town and village is the result of a collaboration process with Cavan County Council, citizens, community groups, businesses and other stakeholders.

In respect of the Ballyjamesduff Revitalisation Plan, public consultation was conducted in 2018 where a draft of proposals contained in the Ballyjamesduff Revitalisation Plan were presented and findings compiled. The Ballyjamesduff Revitalisation Plan was completed in mid-2018 and then adopted by the elected members of Cavan County Council. This plan identified a number of projects that could be undertaken in collaboration with key stakeholders including the local business community, other public bodies and the local community & voluntary sector. The Percy French Hotel was identified as a key site in terms of addressing vacancy and dereliction in the town core.

In recognition of the significant issues facing Ballyjamesduff, an application was submitted under Category 2 of the RRDF in September 2018 to enable Cavan County Council to fully develop and cost shovel ready town centre capital work regeneration projects. The issues highlighted in Ballyjamesduff during the preparation of the Ballyjamesduff Town & Village Revitalisation Plan included an alarming erosion of the numbers living in the town centre along with the decreasing number of businesses operating in the town centre. This decline was coupled with the physical state of dereliction of many properties in the town core, including the landmark building of the former Percy French Hotel. This application was ultimately successful and received €90,000 in funding in February 2019 from the RRDF, with matching funding of a further €30,000 provided by Cavan County Council.

Having secured this funding, Cavan County Council undertook a procurement process to appoint a design team to prepare a regeneration plan for Ballyjamesduff with a particular focus on the town core.

Following appointment in early 2020, the agreed outcome was the preparation of an overall Regeneration and Development Strategy (hereinafter referred to as "the regeneration strategy") for the town, identifying a suite of potential projects/plans, and preliminary designs and detailed designs for a schedule of construction/planning ready projects (public and private) which had been identified and prioritised from the Regeneration Strategy. The

project also included an analysis of vacant buildings options in the town, prior to site choice, for the lack of uses identified as part of the regeneration strategy.

Having in mind the Revitalisation Plan prepared and further property vacancy, a scoring matrix was prepared for all 10 projects and the former Percy French Hotel site scored the highest marks. A further public consultation occurred in August 2020 with the outcomes of the site analysis and initial suggested visions were on display. The clear outcome of this was the overwhelming need to address the derelict former Percy French Hotel premises in order to undertake any meaningful regeneration of Ballyjamesduff, given its position both physically, emotionally and socially in the centre of Ballyjamesduff.

Recognising the pivotal nature of the premises and site, Cavan County Council acted quickly and sought to secure the property and in August 2020, Cavan County Council purchased the Percy French Hotel in order to secure the site as a key component of its town centre regeneration plans. The property was in a state of significant dereliction having remained unoccupied for a long period of time and over the previous number of years Cavan County Council had served both a derelict sites notice and a dangerous structures notice on the property.

Having secured the property and working with the multidisciplinary team appointed to prepare the regeneration strategy a Part 8 Planning Application was prepared and lodged in September 2020. A quantity surveyor was engaged to report on full estimation of capital costs for the restoration of the site and the ancillary works to make the building turnkey ready for occupation. CHL Consulting Company Ltd were also commissioned to undertake a Preliminary Business Plan for the project, in line with Public Spending Code requirements.

The proposal is to develop a new Community, Tourism and Enterprise Hub on the site of the former Percy French Hotel. The site is located on the crossroad junction of Stradone and Dublin Street. The site is vacant and unoccupied by the 2 and 3 storey Percy French Hotel, with the main entrance facing onto Dublin Street and a 2 storey return along Stradone Street. The site is bound by Dublin Street to the south, Stradone Street to the west, laneway/pedestrian access to the north and an adjoining 2 storey/pitched roof building to the southeast.

It is proposed to retain the existing three storey Percy French Hotel and use it as meeting and office space and a café at ground floor level with multipurpose community space at first floor level. The now defective external render finish shall be repaired/replaced with a new breathable type of historic render finish in lime. The existing pitched roof shall also be replaced with a new slate finish and the uPVC windows shall be replaced with new timber windows to reflect its historic character.

A two storey return along Stradone Street will be demolished and replaced with a contemporary two storey flat roof building comprising of a multipurpose space, storage, community hub, kitchen, community rooms, meeting and office space and a central

courtyard. The proposed building shall be finished in a mix of timber/aluminium type glazing doors and stone render. The new structure has an overall height of 5.9m and measures 625sqm. The provision of benches along the Stradone Street elevation will create an important civic space in the town. The proposed contemporary style extension has been carefully designed and detailed, utilising the sites natural contours and siting the building sensitively with the historic Percy French Hotel.

With a diverse population of approximately 3,000 residents from 26 different nationalities, Ballyjamesduff will greatly benefit from this project which aims to integrate the community while providing vital facilities and services to its inhabitants and visitors alike.

The projects are being funded as part of 'Our Rural Future', the Government's ambitious five-year policy for rural development.



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Community & Enterprise Department and Internal Audit Unit have completed a Programme Logic Model (PLM) on **Ballyjamesduff Community and Enterprise Hub** 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"> • Provide opportunities for a multiplicity of end users to include employment, remote working, tourism, arts, culture and youth services. • Support and develop the physical and social fabric of the Ballyjamesduff Town. • Enhance the town landscape of Ballyjamesduff & make it an attractive place to live and to work. • Tackle a key derelict site / dangerous building issue in Ballyjamesduff. • Rescue a declining, abandoned yet architecturally unique part of the built heritage of the town. • Development of a 	<ul style="list-style-type: none"> • Funding from Department of Rural and Community Development. • Supports from Community Enterprise & Tourism Department of Cavan County Council. • Cavan County Council's staffing and technical resources. • Cavan County Council's match funding. • Ballyjamesduff Community Council. • Buy-in by stakeholders i.e. partner organisations, 	<ul style="list-style-type: none"> • Appraisal of the project. • Clearly identify the objectives and outcomes of the project. • Seek relevant Dept approvals • Drawdown project funding under the RRDF and management of project budgets. • Set a programme for the planning & design phases of the project. • Procurement of Multi-Disciplinary Teams for each phase of the project. • Appoint Project 	<ul style="list-style-type: none"> • Part 8 planning secured. • Procurement process completed for the Architect Led Multidisciplinary Integrated Design Team. • The successful redevelopment and refurbishment of the iconic former Percy French Hotel and site, located in the centre of Ballyjamesduff. • Detailed Project Design & completed works in accordance with all PSC regulatory requirements. • Project Costs kept within budget and approved funding allocations. 	<ul style="list-style-type: none"> • Support the local economy and improve the facilities available in the area. • Redevelop a derelict and potentially dangerous building into a space that can be used by all. • Create employment in the town. • Through innovative, creative, and enterprising partnerships, the aim is to promote learning, creativity and well-being for individuals of all backgrounds. • To provide a welcoming space that celebrates diversity and empowers all community members.

<p>redundant asset, namely the former Percy French Hotel, which is strategically located in the town core in the centre of the main street.</p> <ul style="list-style-type: none"> • Support social and community development initiatives taking place within the town. • Establish a commercial and revenue generating component to the redevelopment of the Percy French Hotel that would ensure the sustainability of the project. Whilst the project is predicated on the availability of RRDF capital funding support, there is also an expectation that the new facility will not require a recurring annual operating subsidy from Cavan County Council. A number of revenue-generating activities can be established at the new facility that are congruent with the needs assessment. 	<p>landowners, community, business and other groups.</p> <ul style="list-style-type: none"> • Management of the Project by the Council in conjunction with project partners. • Procurement and Management of Multi-Disciplinary Teams throughout the project. • External Sub-Consultants & Contractors. 	<p>Management Team to oversee the project.</p> <ul style="list-style-type: none"> • Extensive Collaboration & Consultation with public and private sector partners at all stages. • Tendering / Procurement and appointment of Contractors. • Construction works and Implementation Management and Oversight of Project works. • Close off and Post Project Review. • Recoupment / Drawdown of Funding. • Financial Procedures / Record Maintenance. 	<ul style="list-style-type: none"> • Project works completed within the scheduled timelines. 	
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Description of Programme Logic Model

Objectives:

Project Mission:

- To provide a welcoming space that celebrates diversity and empowers all community members; and
- Through innovative, creative and enterprising partnerships, the aim is to promote learning, creativity and well-being for individuals of all backgrounds.

The objectives are as identified above. The key aim of this project is to provide increased opportunities for employment, remote working, tourism, arts, culture and youth services within the town of Ballyjamesduff. In doing so it is also an opportunity to address an ever-increasing eye sore within the town centre with the building derelict and an ongoing target for vandalism. The completion of the project will support social and community development initiatives taking place within the town and should serve as a location and resource for such activity. Examples of such local community activity include the work of groups such as Ballyjamesduff Community Council, Youthreach, SICAP, Cavan County Local Development Company, Ballyjamesduff Social Services, and the Ballyjamesduff Unity Group.

Inputs:

Department of Rural and Community Development, Community Enterprise & Tourism Department Cavan County Council and Ballyjamesduff Community Council have contributed significantly to the completion having the greatest insight into the requirements of the diverse population within the town. There was Needs Analysis carried out to gather input and ideas for the development of the Community and Enterprise Hub, Cavan County Council conducted two forms of comprehensive surveys:

1. Community Surveys - 217 Community surveys were completed, primarily by residents and local enterprises
2. Stakeholder Surveys - 30 businesses, state bodies and agencies responded.

Additionally, a public consultation day was held at Ballyjamesduff Courthouse.

Other inputs include: RRDF Funding, Local Funding, Staff Resources, External Consultants, Architects and Building Contractor.

Activities:

Progress the Project through the Planning and Design Phases including Preliminary Business Plan (complete April 2022), Business Plan & Needs Analysis (complete July 2024) Detailed Design (complete 2025) and onto Construction (tender for Construction package (to be ran in May 2025) with works projected to commence in August 2025. Implementation and management of the work contract. Complete and disseminate a project completion report

Outputs:

The proposed scheme should result in the successful redevelopment and refurbishment of the iconic former Percy French Hotel and site, located in the centre of Ballyjamesduff.

There will be a key focus on delivering the project within the budget, the approved funding allocations and the scheduled timelines.

Outcomes:

This Scheme will support and facilitate the ongoing social and economic development of Ballyjamesduff. It is also envisaged that the proposed development will result in increased employment in the town and an increased capacity within the town centre to facilitate the local community activities.

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

The following section tracks from inception of **Ballyjamesduff Community and Enterprise Hub Capital Project** as managed by Cavan County Council

2017 Development of Town and Village Revitalisation Plans

Commencement of the Development of Town and Village Revitalisation Plans

20 Towns including Ballyjamesduff. Involved an extensive consultation process with all relevant stakeholder and the general public

Completed Ballyjamesduff Revitalisation Plan. Adopted by Cavan County Council.

The Percy French Hotel was identified as a key site in terms of addressing vacancy and dereliction in the town core

Category 2 RRDF Funding Application of the RRDF - September 2018

Funding application for Capital Works Regeneration Project

Early 2020

€90,000 funding approval with €30,000 match funding from the Council - Feb 2019

To appoint a design team to prepare a regeneration plan for Ballyjamesduff with a particular focus on the town core

Appointment of a design team for preparation of an overall Regeneration and Development Strategy for Ballyjamesduff

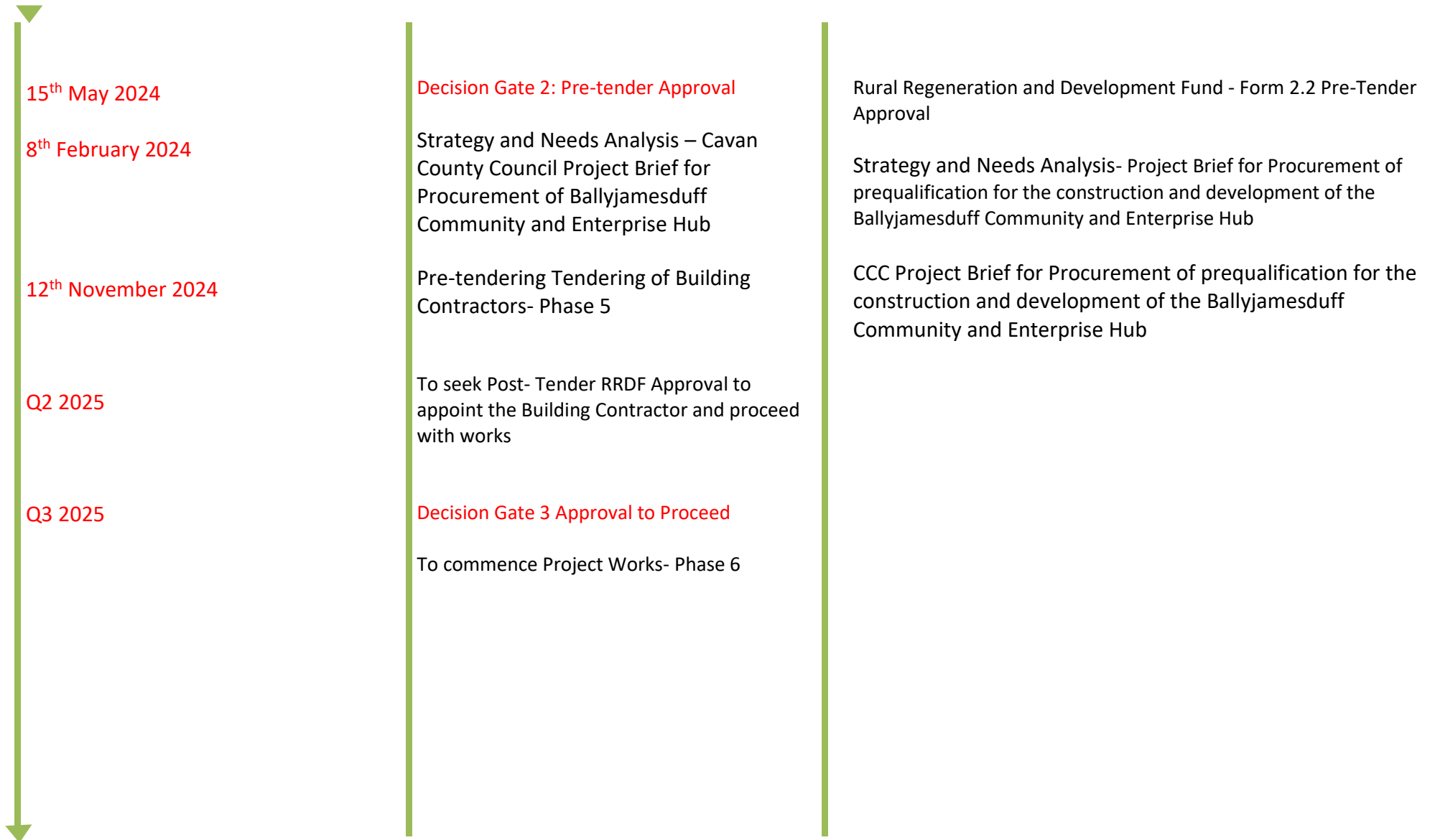
Suite of potential projects/plans and preliminary designs and detailed designs for a schedule of construction/planning ready projects (public and private) which had been identified with projects prioritised for derelict sites. A scoring matrix was prepared 10 projects with the former Percy French Hotel site scoring the highest marks as a potential capital project for the community

August 2020

Former Percy French Site procured by Cavan County having previously served both derelict site notices and a dangerous

Cavan County Council secured the site as a key component of its Town Centre Regeneration Plans.

September 2020 BJD Community & Enterprise Project	structures notice on the property	A Quantity Surveyor was engaged to report on full estimation of capital costs for the restoration of the site and the ancillary works to make the building turnkey ready for occupation
April 2022	Appointment of a Multidisciplinary Team and Part 8 Planning Application lodged with Cavan County Council	Preliminary Business Case prepared in line with Public Spending Code requirements
	CHL Consulting Company Ltd were also commissioned to undertake a Preliminary Business Plan	
	Completion of Preliminary Business Plan by CHL Consulting Company Ltd	
29th April 2022	RRDF Fourth Call 2021/2022 Application	Application Form for the Rural Regeneration and Development Fund CAT 1
22nd December 2022	Decision Gate 1: Approval in Principle	Rural Regeneration and Development Fund - Verification Form
10th February 2023	Revised costings estimate submitted to Department	Uplift for inflation considered as part of revised cost estimate
6th July 2023	Departmental RRDF Approval	Department Approval Letter
18th Jan 2024	CCC Design Brief for Procurement of the Architect Lead Design Team	Design Brief for Procurement for Procurement of the Architect Lead Design Team for proposed Construction Works Stages (ii) to (v) of the Ballyjamesduff Community and Enterprise Hub, Ballyjamesduff, Co. Cavan
Feb 2024- April 2024	Procurement & Appointment of External Consultants, Architect	



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of **Ballyjamesduff Community and Enterprise Hub Capital Project** as managed by Cavan County Council.

Project/Programme Key Documents	
Title	Details
1. Funding Application RRDF Fourth Call 2021/2022 Application Form (29.04.2022) Preliminary Business Plan April 2022 Match Funding Letter from CCC (27.04.2022)	<ul style="list-style-type: none">• Application Form for the Rural Regeneration and Development Fund CAT 1• Preliminary Business Plan Includes Project Concept, Marketing and Demand Analysis, Multi Criteria Analysis and Function Section, Organisation and Management, Financial Projections• 20% match funding support letters from CCC
2. Department Approval in Principle Decision Gate 1- Project Ref: RF0194 Departmental RRDF Approval (06.07.2023)	<ul style="list-style-type: none">• Rural Regeneration and Development Fund- Verification Form 21.12.22• Department Approval Letter. Confirmation that funding for this project was agreed in principle up to a maximum amount of €7,651,195.20 inclusive of VAT. This funding offer is conditional on full compliance with the requirements of this letter of offer and the associated Funding Agreement

3. Architects / Consultants Engagement Documentation - Lead Design Team Tender documentation, Award notices and Contracts	<ul style="list-style-type: none"> • Design Brief for Procurement of Architect led Design Team for proposed Construction Works Stages (ii) to (v) of the Ballyjamesduff Community and Enterprise Hub, Ballyjamesduff, Co. Cavan (18.01.2024) • CCC Project Brief for Procurement of Ballyjamesduff Community and Enterprise Hub: Strategy and Needs Analysis (08.02.24) • Tender Documentation Feb 2024, Award Notices, QW forms CE Orders and Contracts appointment of Consultants - Lead Design Team - E Tender Ref TEN2400013 Cooney Architects Contract 5th June 2024 and QW Form QUO2400050 Stratagem Partners re the Strategy and Needs Analysis for the Ballyjamesduff Community Enterprise Hub- 18th April 2024
4. BJD Community & Enterprise Hub Final - Strategy Needs Analysis Report - July 2024	<ul style="list-style-type: none"> • Project Brief for Procurement of Ballyjamesduff Community and Enterprise Hub: Strategy and Needs Analysis
5. Department Pre-tender Approval (17.07.24) Decision Gate 2- Project Ref: RF0194	<ul style="list-style-type: none"> • Rural Regeneration and Development Fund - Form 2.2 Pre-Tender Approval including: Design Brief for the Architect Lead Team and the Procurement Strategy • Pre-tender Approval Notification
6. CCC Project Brief for Procurement of Prequalification for the Construction and Development of the Ballyjamesduff Community and Enterprise Hub (12.11.24)	<ul style="list-style-type: none"> • Prequalification for the construction and development of the Ballyjamesduff Community and Enterprise Hub under the Public Works Contract PW-CF1 Invitation to tender for the Construction of the Ballyjamesduff Community and Enterprise Hub (Public Works Contract PW-CF1)
7. Capital Project Financial Records	<ul style="list-style-type: none"> • Supporting documentation, Purchase Requisitions/Orders, Invoices, CE Orders & Expenditure Records, Grant Recoupment Records

Key Documents 1: RRDF Fourth Call 2021/2022 Application (29.04.2022) CCC submitted application for RRDF Category 1 funding to the Department of Rural and Community Development. This application was for the redevelopment and refurbishment of the iconic former Percy French Hotel and site, located in the centre of Ballyjamesduff. Match Funding Letter from Cavan County Council (2022), Letter from A/Head of Finance confirming that funding is in place to support the project.

Key Documents 2: Decision Gate 1: Approval in Principle Cavan County Council submitted verification form **(21.12.22)** to the Department of Rural and Community Development as part of the verification and due diligence phase for successful applications. Departmental RRDF Approval (06.07.2023) the Council received approval in Principle from the Department of Rural and Community Development in the sum of €7,651,195.20.

Key Documents 3: Design Brief for Procurement of Architect led Design Team for proposed Construction Works Stages(ii) to (v) of the Ballyjamesduff Community and Enterprise Hub, Ballyjamesduff, Co. Cavan (18.01.2024) A brief inviting Architect led Design Team for the design, preparation of tender documents and construction stage management of a project involving the redevelopment and refurbishment of the iconic former Percy French Hotel and site, located in the centre of Ballyjamesduff. **Project Brief for Procurement of Ballyjamesduff Community and Enterprise Hub: Strategy and Needs Analysis (08.02.24)** A brief inviting a Consultant/Consultancy Team to develop a business plan for the development of a multi-user Community and Enterprise hub at the former Percy French Hotel in Ballyjamesduff, Co Cavan. Supporting Procurement / Tender Records, CE Orders, Letters of Appointment Contracts

Key Document 4: BJD Community & Enterprise Hub Final- Strategy Needs Analysis Report - July 2024

Key Documents 5: Decision Gate 2: Pre-tender Approval (15.05.24) Cavan County Council submitted Form 2.2 Pre-Tender Approval to the Department of Rural and Community Development, approval received to proceed. Department Pre-tender Approval Notification for the Works Contract received 17/05/2025

Key Documents 6: CCC Project Brief for Procurement of Prequalification for the Construction and Development of the Ballyjamesduff Community and Enterprise Hub (12.11.24) A brief inviting contractors to tender for a prequalification for the construction and development of the Ballyjamesduff Community and Enterprise Hub.

Key Document 7: Financial Records Expenditure Records/ Funding Drawdown Requests, Purchase Requisitions, Purchase Orders, Invoices, supporting documentation.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on **Ballyjamesduff Community and Enterprise Hub 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
RRDF Category 1 Funding to the Department of Rural and Community Development and supporting documentation (29/04/2022)	Evidence of the Preliminary Business Case, Project Concept, Marketing and Demand Analysis, Multi Criteria Analysis and Function Section, Financial Projections	Yes
RRDF Approval in Principal Notification Department Funding Allocation Notification - 6/07/2023 Confirmations of Council's Matched Funding Allocation RRDF Pretender Approval Notification 17/07/2024	Evidence the necessary Gate approvals from the Department and that the necessary funding requirements for the project are in place	Yes
Ballyjamesduff Community & Enterprise Hub Final-Strategy Needs Analysis Report- July 2024	Details of the required Business Case Report and Procurement on the Ballyjamesduff Community and Enterprise Hub	Yes
Procurement / Tender Records for appointment of the Lead Design Team including the Architects / Consultants. Pretender Records	Evidence of that the correct Tendering / Procurement Process was applied and approved at the appropriate	Yes
Capital Project Financial Records	Supporting documentation for the project expenditure and grant drawdowns on the Ballyjamesduff Community and Enterprise Project	Yes

Data Availability and Proposed Next Steps Yes, all documentation relating to Phases 0-4 are available for future assessment with Pre-tender Approval received from the Department on 17th May 2024 (PSC Decision Gate 2). Cavan County Council is near completion of the Pre-tender Stage of the Project and envisage to be in a position to seek Post-tender Approval (Gate 3 Approval) from the Department in Q2 of 2025. This will allow them to enter the implementation/ construction phase 6 of the project and appoint the contractor to commence works to project.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for **Ballyjamesduff Community and Enterprise Hub 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)

Cavan County Council has been approved funding from the RRDF for the delivery of capital works associated with the former Percy French Hotel in Ballyjamesduff, Co Cavan. The total estimated value of this project is estimated at €9.8m and the construction completion date is anticipated in Q3 of 2027.

A Lead Design Team of Professional Consultants was appointed and necessary Preliminary Business Case, Project Appraisals / Design, and RRDF Approvals up to phase 5 were sought to date as required by the PSC.

Cavan County Council have commenced the next stage of the project lifecycle Decision Gate 2 - including preparation of a Detailed Project Brief and the Procurement Strategy. The Council has also sought Pre-tender Qualifications from interested Contractors with a view of going to full tender in Q2 of 2025. It is envisaged on receipt on Gate 3 Post-tender approval from the Department a successful Contractor would be appointed to commence works and to enter the implementation stage of the process.

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

Yes, all necessary data and information is available for a full evaluation at a later date.

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

While acknowledging the extensive planning and appraisal work undertaken to date on the proposed project (Gates 0-2) it is advised that Council continues to effectively manage the implementation / construction phases of the project as required by the PSC Regulations.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on **Ballyjamesduff Community and Enterprise Hub 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. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2024 amounts to **€813,660,725.59**. In-depth Reviews were carried out on two capital projects with a combined value of **3%** of all Capital projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

An In-depth Review was undertaken on the proposed Ballyjamesduff Community & Enterprise Hub (Expenditure Incurred) with an estimated lifetime value of **€9,809,584.00** which represents approximately **1%** of the total value of the Capital Projects in 2024. A second In-depth Review was undertaken on the Pairc Na Teile Housing Development (Expenditure Incurred). The estimated lifetime cost of this project is **€14,131,169.00** which represents approximately **2%** of the overall value of the Council's Capital Projects.

This specific project can be traced back to 2017 when Cavan County Council instigated a process of developing Town and Village Revitalisation Plans across the county. These plans were developed in recognition of the importance of supporting and developing the physical and social fabric of rural towns. A collaborate approach was applied including all relevant stakeholders. Following a public consultation process the Ballyjamesduff Revitalisation Plan was completed in mid-2018 and subsequently adopted by the elected members of Council. One of the main town projects identified was the Percy French Hotel that focused on addressing vacancy and dereliction within the core of the town. On this basis Cavan County Council secured funding via the Rural Regeneration Development Fund (RRDF) to redevelop the iconic former Percy French Hotel into a Community and Enterprise Hub.

The building currently sits derelict at a prominent town location. This initiative aims to serve as a focal point for economic, social and community regeneration in Ballyjamesduff and its surrounding areas. Having purchase the property a multidisciplinary team was appointed by the Council in September 2020 to prepare the Regeneration Strategy and a Part 8 Planning Application was prepared and lodged. A quantity surveyor was also

engaged to report on full estimation of capital costs for the restoration of the site and the ancillary works to make the building turnkey ready for occupation. CHL Consulting Company Ltd were also commissioned to undertake a Preliminary Business Plan for the project, in line with Public Spending Code requirements.

It is proposed to retain the existing three storey Percy French Hotel and use it as meeting and office space and a café at ground floor level with multipurpose community space at first floor level. With a diverse population of approximately 3,000 residents from 26 different nationalities, Ballyjamesduff will greatly benefit from this project which aims to integrate the community while providing vital facilities and services to its inhabitants and visitors alike.

On completion of Phase 1 of the project lifecycle including the Strategic Assessment & Preliminary Business Case an application was submitted by Cavan County Council on 28th April 2022 for CAT 1 funding under the RRD Forth Call 2021/2022. All subsequent life cycles phases 2-4 of the project up to Decision Gate 2 (Pre-tender Approval) 17th July 2024 were undertaken correctly including a Design Brief for Procurement of Architect to led Design Team, a Strategy and Need Analysis re the Project Brief. The Pre-qualification Procurement Brief for the Construction of the Ballyjamesduff Community and Enterprise Hub and the invitation for Contract Works was published on E-Tender2400282- 15/11/2024 with a Closing Date 19/12/2024. It is hoped that Gate 3 Approval to Proceed with the appointment of the Contractor for commencement of the construction works will be in place by Q3 2025.

This review found that the initial development assessments of the Ballyjamesduff Community and Enterprise Hub including the submissions to Department together with the supporting documentation and financial records to be in accordance with the necessary project requirements outlined in the Public Spending Code Regulations.

The proposed project appears to have been strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of initial phases of the Ballyjamesduff Community and Enterprise Hub the audit opinion is that Cavan County Council appears to be **Broadly/Substantially** compliant with the relevant requirements of the Public Spending Code.