



**Cavan County Council**

**Comhairle Chontae an Chabháin**

## **Quality Assurance Report for 2017**

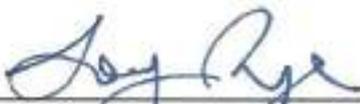
**Cavan County Council**

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:



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**Mr. Tommy Ryan**  
**Chief Executive**

Date: 25/5/18

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## 1. Introduction

Cavan County Council has completed this Quality Assurance (QA) Report for the 2017 period as part of its on-going compliance with the Public Spending Code<sup>1</sup> (PSC), and as instructed under the following guidance document (published in February 2017) and subsequent amendment to be applied from 2017 onwards:-

- **Guidance Document** :-*"Public Spending Code (PSC) Quality Assurance Requirements – A Guidance Note for the Local Government Sector – Version 3"*
- **Amendment to be applied from 2017 onwards**:- An amendment to the above guidance document, with regards the treatment of Capital Grant Schemes for the purpose of the QA exercise, was issued by the National Oversight and Audit Commission (NOAC) in their letter dated February 2018 to all Local Authority Chief Executives.

It is important to note that 2017 is the fourth year in which the QA process has applied in Local Authorities.

*"Circular 13/13<sup>2</sup>: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures"* was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

The new PSC replaces all previous guidelines, circulars and directions issued in relation to appraisal and Value for Money (VFM) e.g. the Capital Appraisal Guidelines 2005. The Code combines and updates the previous components of the VFM framework and also includes additional modules.

### **1.1 - Quality Assurance Reporting Procedure**

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This new Quality Assurance procedure replaces and updates the "spot check" requirements previously laid down in Circular letter dated 15th May 2007. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

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

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

The Quality Assurance Process contains the following five steps:

1. **Drawing up Inventories of all projects/programmes at different stages of the Project (expenditure) Life Cycle. The four stages of the life cycle are:**
  1. Appraisal,
  2. Planning / Design,
  3. Implementation (Management)
  4. Post –Project / Post Implementation Review

Inventory lists must include all current and capital Projects / Programmes whose expenditure / lifetime cost is above €0.5m. Each of the Projects / Programmes identified must be further categorised under one of the following areas /stages of expenditure for the year under review:

- Expenditure being considered - (Appraisal, Planning)
- Expenditure being incurred - (Management, Monitoring, Evaluation)
- Expenditure that has recently ended - (Review, Evaluation)

The new treatment of Capital Grant Schemes within the Project Inventory for 2017 onwards is as follows:

1. Where a Capital Grant Scheme is 50% funded by the local authority and 50% funded by government grant, it should be included as a Capital Grant Scheme and a note should be added beside the inventory item identifying that it is **50% funded by Government Grant**.
2. Where more than 50% of the expenditure is funded by the local authority, the item should also be included as a Capital Grant Scheme and a note should be added beside the item identifying the minority percentage government grant funding. **e.g. Includes 40% funded by Government Grant**.
3. Where more than 50% of the expenditure is funded by government grant, it is to be included with other capital projects expenditure and a note should be added beside the item identifying the minority percentage funding by the local authority. **e.g. Includes 40% funded by Local Authority**.

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

3. **Completing checklists in respect of the different areas / stages of expenditure.**

Seven (7) basic checklists must be completed. These self-assessed estimates provide a self assessment overview of how compliant the organisation has been with the Public Spending Code.

The checklists are informed by the Project Inventory list and the self assessment of compliance can be based on an appropriate sample taken of projects/ programmes whose expenditure are relevant to the particular checklist. The sample could be 5-10% of projects / programmes and the sample should rotate from year to year.

Organisations are asked to estimate their compliance on each item on a 3 point scoring scale:

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly Compliant = a score of 3

For questions, deemed not relevant, N/A will be entered along with a comment.

These are high level checks that should be readily completed within each organisation. Only one of each checklist per Department/Agency/Local Authority is required. Checklists are not required for each project/programme.

The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.

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

The in-depth check looks at a small subset of projects / programmes reported on the Project Inventory list, looking in more detail at the quality of the Appraisal, Planning and / or Implementation stages to make a judgement on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code.

The value of the projects selected for in depth review each year must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- The Same projects should not be selected more than once in a three year period unless it is a follow up to a serious deficiency discovered previously.
- Over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in depth check

**5. Completing a summary report for the National Oversight and Audit Commission (NOAC).** The report will be generated as a matter of course through compliance with steps 1-4 above, and must be submitted by the end of May each year.

It includes:-

- The inventory of all projects/programmes above €0.5m,
- The website reference for the publication of procurements above €10m,
- The completed checklists,
- In Dept Checks and reviews
- The Local Authorities judgement on the adequacy of processes given the findings from the in-depth checks and
- The Local Authorities proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA Process for Cavan County Council for 2017.

## 2. Expenditure Analysis 2017

### 2.1 - Inventory of Projects/Programmes

Cavan County Councils inventory list identifies projects and programmes at various stages of the project life cycle for 2017 whose expenditure / lifetime cost exceed €0.5m. This inventory is divided between current and capital projects / programmes (incl Capital Grant Schemes) which are further categorised under one of the following relevant areas / stages of expenditure:

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

The Inventory list for 2017, identifies a total number of 71 Projects / Programmes.  
(29 Current and 42 Capital)

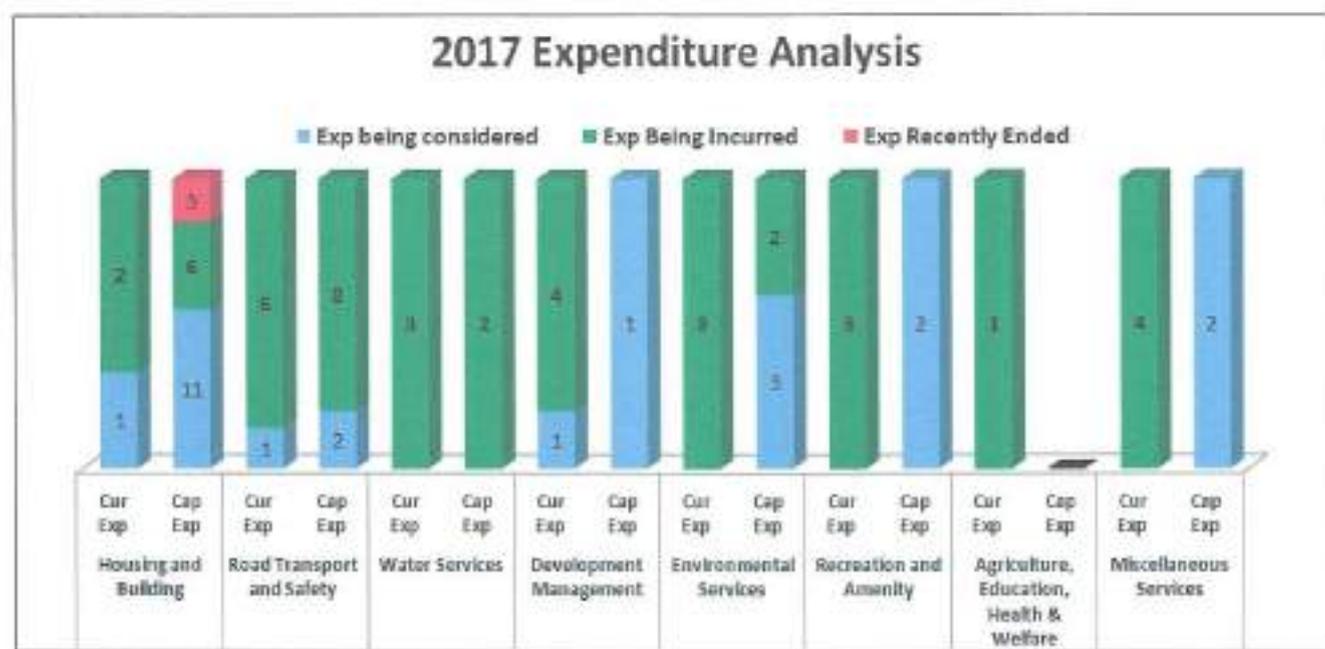


#### For the Purposes of this Report:-

- The Capital Expenditure identified for Projects/Programmes for 2017 refers as follows:-
  - Under expenditure being considered and expenditure being incurred, the expenditure figures shown are the estimated total lifetime cost of the project/programme identified.
  - Under expenditure recently ended, the expenditure figures shown are the actual total lifetime cost of the project/programme identified.
- The Current Expenditure identified for Projects/Programmes for 2017 refers as follows:-
  - Under expenditure being considered, only those projects / programmes whose budgets for 2018 increased by €0.5m or more, in comparison with their 2017 budgets, are included. The expenditure figures shown are the variance figure (the Value of the proposed Increase from 2017 to 2018).
  - Under expenditure being incurred and expenditure recently ended, the expenditure figures shown are the actual expenditure costs for relevant services in 2017 (based on services identified in the AFS for the year under review).

## 2.2 – Summary of Inventory Analysis for 2017

The Chart below identifies the number of current and capital projects / programmes for each Service Division of Cavan County Council whose expenditure / lifetime cost was above €0.5m in 2017, and further divides each under the relevant areas / stages of expenditure.



Full inventory including details of each project / programme are listed in **Appendix 1**. For the purposes of clarity and accuracy the inventory in appendix 1 was compiled using the suggested template provided by the National Oversight and Audit Commission (NOAC) that accompanied their letter dated February 2018 to all Local Authority Chief Executives.

### Expenditure being considered

There were a total of **24** projects / programmes being considered across the various spending and price categories. Housing and Building was the primary area with 12 projects/programmes listed (all 12 between values of €0.5 and €5 million).

### Expenditure being incurred

**44** projects / programmes were identified. Roads Transport and Safety was the primary area with 14 projects/programmes listed (8 between values of €0.5 and €5 million, 5 between €5 and €20 million and 1 listed over €20 million).

### Expenditure that has recently ended

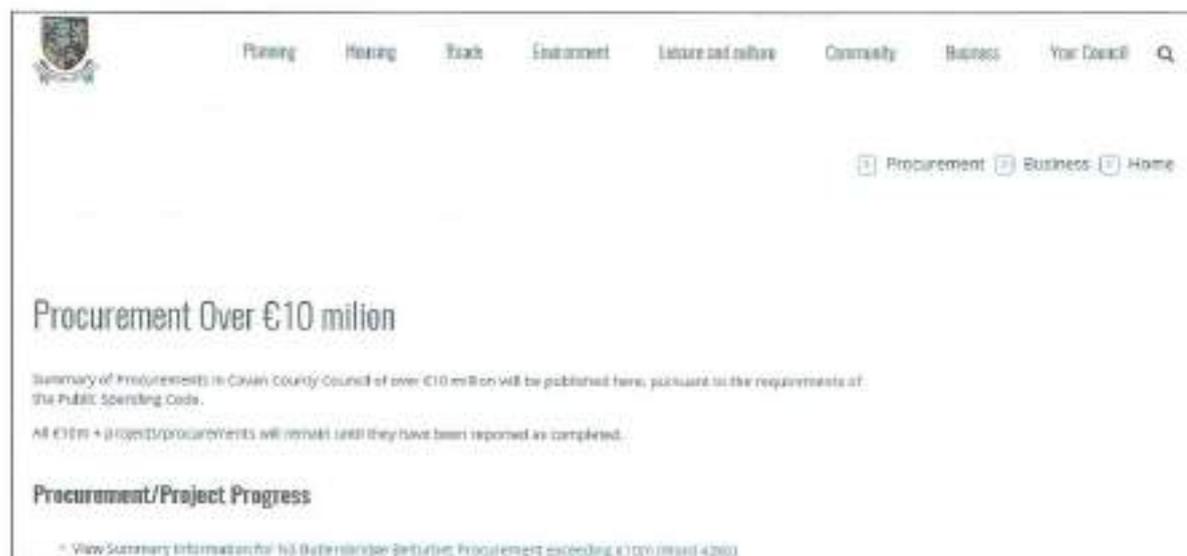
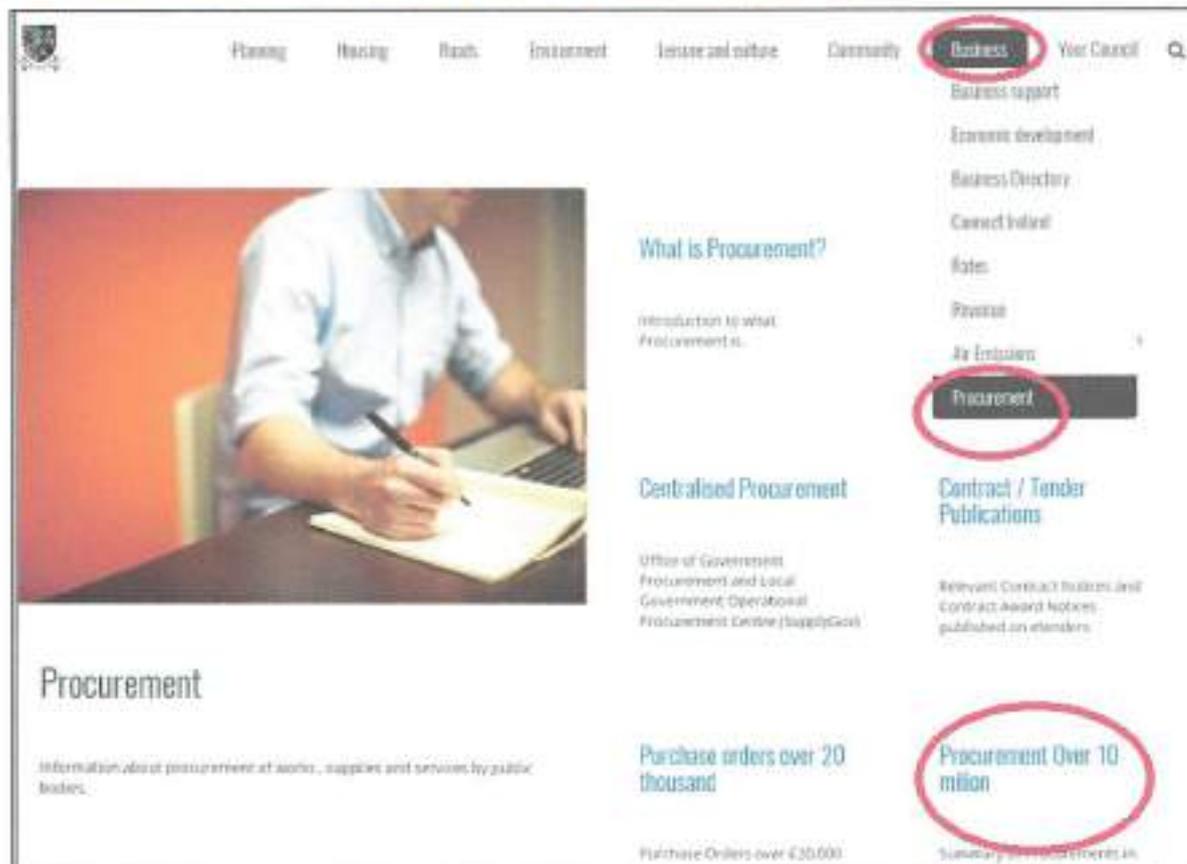
In 2017, **3** projects / programmes ended which incurred expenditure of over €0.5m. All 3 projects/programmes came under the area of Housing and Building and were between values of €0.5 and €5 million.

## 2.3 - Published Summary of Procurements

As part of the Quality Assurance process Cavan County Council has published, summary information on the Council's website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location. No new procurement in excess of €10m arose in 2017.

### Link to Procurement Publications:

[http://www.cavancoco.ie/Default.aspx?StructureID\\_str=466](http://www.cavancoco.ie/Default.aspx?StructureID_str=466)



Source: [www.cavancoco.ie](http://www.cavancoco.ie)

## **3. Assessment of Compliance**

### **3.1 - Checklist Completion:**

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

There are seven checklists in total:

- **Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes
- **Checklist 2:** Capital Projects or Capital Grant Schemes Being Considered
- **Checklist 3:** Current Expenditure Being Considered
- **Checklist 4:** Capital Expenditure Being Incurred
- **Checklist 5:** Current Expenditure Being Incurred
- **Checklist 6:** Capital Expenditure Completed
- **Checklist 7:** Current Expenditure Completed

### **3.2 – Procedure used:**

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

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

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

### 3.3 - Choosing appropriate Samples

The Councils total inventory list - expenditure figure for 2017 = **€219,389,453.09**

The following **20 samples** were chosen representing **22%** of this total expenditure.

a) **Current Expenditure** - Total Current Expenditure identified = **€ 53,640,377.72**

The following **11** service types were selected from the **29** identified in the inventory list for 2017. These account for **28%** of the total current expenditure identified. To achieve a greater spread of sample, all Service Types under expenditure type 1 were chosen and one Service Type from each relevant Service Division was chosen under expenditure type 2. **Note:-** No Current Expenditure Projects/Programmes ended in 2017.

#### Current Expenditure Being Considered

Service Division	Expenditure Type	Service Type	Increase in Proposed Exp from 2017 Budget to 2018 Budget
Division A-Housing and Building	1	Level of Increase proposed for 2018 service cost- A07 - RAS Programme	€766,340.00
Division B-Road Transport & Safety	1	Level of Increase proposed for 2018 service cost- B04 - Local Road - Maintenance and Improvement	€743,524.00
Division D-Development Management	1	Level of Increase proposed for 2018 service cost- D06 - Community and Enterprise Function	€959,834.00

#### Current Expenditure Being Incurred

Service Division	Expenditure Type	Service Type	Service (Current) Expenditure
Division A-Housing and Building	2	A01 - Maintenance & Improvement of LA Housing Units	€2,030,247.51
Division B-Road Transport & Safety	2	B11 - Agency & Recoupable Services	€1,145,197.44
Division C-Water Services	2	C05 - Admin of Group and Private Installations	€3,037,313.18
Division D-Development Management	2	D02 - Development Management	€942,113.21
Division E-Environmental Services	2	E11 - Operation of Fire Service	€3,835,428.02
Division F-Recreation and Amenity	2	F04 - Community Sport and Recreational Development	€820,384.83
Division G-Agriculture, Education, Health & Welfare	2	G04 - Veterinary Service	€508,812.22
Division H-Miscellaneous Services	2	H10 - Motor Taxation	€537,392.53

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

**b) Capital Expenditure** - Total Capital Expenditure identified = €165,749,075.37

The following 9 Capital Projects were selected from the 42 identified in the inventory list for 2017. These account for 20% of the total capital expenditure identified. To achieve a greater spread of sample, a minimum of 3 samples from each expenditure type was chosen.

Service Division	Expenditure Type	Project/ Programme Description	Capital Expenditure
Division B-Road Transport & Safety	1	N3 Cornaslieve to North of Virginia	€1,400,000
Division D-Development Management	1	43400013 - Digital Hub	€900,000
Division H-Miscellaneous Services	1	88800023 - Refurbishment Engineers Offices Farnham Street Cavan	€2,500,000
Division A-Housing and Building	2	11506429 - Butlersbridge - Construction of 4 Units	€623,236
Division B-Road Transport & Safety	2	Cavan Bridges Rehabilitations 2015 22100016 - Virginia Bridge 22100017 - Beaghy Bridge 22100018 - Billis Bridge 22200015 - Drumconra Bridge 22200016 - Claddagh Bridge 22200017 - Borim Bridge 22200018 - Doon Bridge 22200019 - Derryginny Bridge 22200020 - Killycrin Bridge	€3,257,452
Division B-Road Transport & Safety	2	2221155C - N55 - Corduff To South Of Killydoon - Section B	€18,811,019
Division A-Housing and Building	3	House Purchases 2015	€2,192,127
Division A-Housing and Building	3	Voluntary Housing Capital Assistance Scheme 2015 - 2016	€1,718,150
Division A-Housing and Building	3	2017 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)	€1,505,567

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

### 3.4. – Checklist Results:

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

### **3.5 - Main Issues Arising from Checklist Assessment**

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

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

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

#### **3.5.1 General Obligations:-**

- a) Checklist 1 – General Obligations:** - 2017 is the fourth year of the Public Spending Code. No training provided to Local Government in 2017. However the Checklist demonstrates better staff awareness and the Councils continued commitment to adhering to the Public Spending Code. Training is vital and would help improve Post Project Review practices. The need for training has been raised with the LGMA.

#### **3.5.2 Expenditure being considered:-**

- a) Checklist 2 – Capital Expenditure:** - The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal, procurement, and complying with the relevant Sanctioning Authorities requirements.
  
- b) Checklist 3 - Current Expenditure:** - The only projects and programmes identified under Current Expenditure "Being Considered" are those where there is an increase in variances of €0.5m or more in budget items for 2018 versus 2017. The Checklist for Current Expenditure "Being Considered" suggests a good level of compliance with the PSC through appraisal (assessed as part of the Budgetary Process) clear objectives, procurement, and complying with the relevant Sanctioning Authorities requirements.

**Expenditure being incurred:-**

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

**3.5.3 Expenditure that has recently ended**

- a) **Checklist 6 – Capital Expenditure:** - Post Project Reviews are undertaken on an ongoing basis or as and when required. The format for recording such reviews varies and may take place at different intervals as and when required by the project / programme. Where possible, practices are amended in view of lessons learned.
  
- b) **Checklist 7 Current Expenditure:** - No current expenditure programmes were ended in 2017.

### 3.6 - In-Depth Checks

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

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

For 2017 - 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. E11 - Operation of Fire Service - Total Expenditure Value €3,835,428.02.**

This represents **7%** of the total value of all Current (revenue) projects / programmes identified in the Inventory list for **2017**.

#### **Capital Projects Selected –**

##### **1. Cavan Bridges Rehabilitations 2015 - Total estimated lifetime cost = €3,257,452.**

22100016 - Virginia Bridge, 22100017 - Beaghy Bridge, 22100018 - Billis Bridge

22200015 - Drumconra Bridge, 22200016 - Claddagh Bridge, 22200017 - Borim Bridge

22200018 - Doon Bridge, 22200019 - Derryginny Bridge, 22200020 - Killycrin Bridge

##### **2. 2221155C - N55 -Corduff To South Of Killydoon - Section B**

Total estimated lifetime cost = €18,811,019.

The two Capital Projects together represent **13%** of the total value of all Capital projects / programmes identified in the Inventory list for **2017**.

### 3.6.1 E11 - Operation of Fire Service – Current (revenue) Programme – Expenditure Type – Being Incurred

#### Summary of In-Depth Check-

The following section presents a summary of the findings of this In-Depth Check on Cavan County Council's Fire Service Revenue Expenditure Project for 2017.

**Summary of In-Depth Check:** Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three year period. In line with this requirement an in-depth review of the Council's Fire Services Programme - Revenue Code E11 was undertaken. The current expenditure value of this programme for 2017 was €3,835,428.00 which represents approximately 7% of the total value of Cavan County Council PSC revenue projects of €53,640,377.72.

The core objective of Cavan County Fire Service Authority is to protect lives, infrastructure & property by delivering consistent and effective responses to fire and emergency incidents and reduce the risk of fires within the community through fire prevention and fire protection programmes. The main inputs supporting this service include the Local Govt Funding/Revenue Budget of €3,870,092.00, Skilled & competent Fire Personnel (93), Fire Station Buildings (10), High Spec Fire Vehicles and Equipment and the Local Authority Admin & IT Supports. Cavan County Fire Service attended a total of 182 call-outs in respect of fires and 410 call-outs in respect of all other emergencies in 2017. In line with national stats the average time taken in minutes to mobilise fire brigades in Cavan County to fire incidents was recorded at 6.03 minutes and 5.11 minutes in respect of all other incidents. Fire Service expenditure incurred for 2017 on revenue programme was €3,835,428.00 with income receipts generated from the fire service charges of €184,608.00. The continued existence of this essential revenue programme is therefore very much dependent on local government funding.

The objectives, activities and the proposed output/targets for outcome of Cavan County Fire Service Authority are clearly defined in their Fire Service Business Plan for 2017/2018 which is reviewed by the relevant stakeholders. Risk management procedures are in place together with assessments of key KPIs by the Chief Fire Officer, relevant fire personal and the Senior Executive Team of Cavan County Council.

All fire activities appear to be operated in accordance with the National Adopted Standards, Operational Guidance and Good Practice. The operations of the Fire Service Authority are closely governed by their Fire Service Business Plan, the Safety Management Policy, their Risk Management Procedures, Fire Charges Procedure Manuals and extensive IT System/Admin supports. Budget allocations are strategically managed to ensure maximum outputs and outcomes are achieved and the associated service risks of Cavan County Fire Authority are identified and effectively managed.

Based on findings of the in-depth review of the operations of Cavan County Fire Service Authority Internal Audit, it is of the opinion that this Revenue Expenditure Programme appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

### 3.6.2 Cavan Bridges Rehabilitations 2015 – Capital Project – Expenditure Type – Being Incurred

#### Summary of In-Depth Check:-

The following section presents a summary of the findings of this In-Depth Check on the **Cavan North West Bridge Rehabilitation Capital Project**

**Summary of In-Depth Check** Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over three year period. In line with this requirement an in-depth review was undertaken on Cavan North West Bridge Rehabilitation Capital Project which the Roads & Infrastructure Dept of the Council in conjunction with Roughan & O'Donovan Engineering Consultants undertook behalf of TII. On drafting the inventory list for 2017 the estimated lifetime value of this Capital Project is **€3,257,452.27** which represents approximately **2%** of the total value of Cavan County Council's PSC Capital Projects of **€165,749,075.37**.

The key objective of the Cavan North West Bridge Rehabilitation Capital Project was to improve the structural integrity of the nine identified structures together with improving pedestrian's facilities and enhancing both the streetscape and preserving the historic bridge landscape of the county. Transport Infrastructure Ireland (TII) initially carried out a condition survey on National Road bridges in County Cavan. Nine number bridges were identified as requiring rehabilitation works.

An allocation was received by Cavan Co. Co. from TII to facilitate these required works. Roughan & O'Donovan Engineering Consultants was responsible for planning designing and management of the bridge rehabilitation works for TII while Cavan County Council was primarily responsible for the overall administrative procedures of the project. Over the lifespan of the project there were numerous amendments to the bridge contract and substantial traffic management issues that resulted in an extension of the project completion timeframe and an increase in the final contract price. The additional charges were agreed following a conciliation process. The project is substantially complete with the exception of some minor defect works being currently undertaken by the contractor. A project review date is scheduled for January 2019.

In achieving the prime objectives of the scheme and maximising the proposed outputs and outcomes both Roughan & O'Donovan Engineering Consultants and the Cavan County Council undertook to strategically manage the appointment of relevant contractors and implementation of works contract on behalf of TII.

Based on findings of the in-depth review of the Cavan North West Bridge Rehabilitation Capital Project 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 2221155C - N55 -Corduff To South Of Killydoon - Section B – Capital Project - Expenditure Type – Being Incurred**

**Summary of In-Depth Check:-**

The following section presents a summary of the findings of this In-Depth Check on the **Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme.**

**Summary of In-Depth Check** Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three year period. In line with this requirement an in-depth review was undertaken on Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme with expenditure incurred by the Roads & Infrastructure Dept of the Council. On drafting the inventory list for 2017 the estimated lifetime value of this proposed capital project is **€18,811,019.00** which represents approximately **11%** of the total value of Cavan County Council's PSC Capital Projects of **€165,749,075.37**. The prime aim of this road realignment scheme which is currently on the capital project inventory list as expenditure being incurred is to improve road safety thereby reducing the number of collisions on this section of the N55. The need for the scheme has been established in terms of local and national policy and the scheme forms part of the N55 Granard to Ballinagh Priority Scheme which the National Secondary Roads Needs Study recommends is progressed to further procurement stages. A number of sections of the N55 between Ballinagh and Granard have been subject to upgrades in recent years. The completion of the route improvements to Section B of the N55 Corduff to South of Killydoon will result in significant safety benefits and also enhance the standard of the N55 road between significant urban centres and the county boundary. The scheme will bring about a reduction in the frequency and severity of road collisions. The design of the scheme has been carried out in accordance with the TII Design Manual for Roads and Bridges. The Preliminary Design Report and Project Appraisal Report have been approved by TII. In order for the scheme to progress any further, i.e. beyond the statutory processes to Construction etc a number of further TII approvals will be required. The future of the scheme is very dependent on TII approval/funding with milestone dates to be developed accordingly. The estimated lifetime cost of this Capital Project **€18,811,019.00**

As required by the Public Spending Code and the Project Management Guidelines the initial project appraisal works appear to have been strategically managed to date with the view of achieving the prime objective of the scheme and maximising the proposed outputs and outcomes.

Based on findings of the in-depth review on the proposed realignment of Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme / Capital Project 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. Assurances have been collated, by sampling various projects / programmes, by conducting in-dept checks and from signed letters/Memos of assurance of compliance with the Public Spending Code submitted 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 in to how Cavan County Council conducts its business. However this report must again note that the QA process is extremely time consuming and can take up to 2 months or more from start to finish, requiring a significant co-ordination task in terms of liaising with all relevant sections / departments within Cavan County Council and collating of relevant information for the inventories and the checklists. This report again points out that since the implementation of the Public Spending Code with Local Authorities, back in 2014, the administrative burden of the QA process has not eased over time as had been expected.

This report recommends that due consideration should be taken by DPER with regards the roll out of a national training programme by the relevant authorities to all Council Officials bound by the Regulations of the Public Spending Code. Staff training on the public spending code is key to ensure greater understanding, proper compliance and best practices with regards file and record management. Staff training could also assist in easing the administrative burden of the QA process.

As discussed in Section 3, in-depth checks were carried out on two Capital Projects and one Current (Revenue) Programme. These in-depth checks were useful in enabling the Council's internal auditor to develop his own independent opinion on the Council's compliance with the Public Spending Code. Given the outcome of the in-depth reviews undertaken, the Internal Auditors opinion is that Cavan County Council is **broadly/substantially compliant** (see Appendix 3) with the relevant requirements of the Public Spending Code.

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 over a longer period of time to allow the internal auditor sufficient time for assessments. It is also recommended that the Quality Assurance report 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 sections compliance with the Code.

**In summary, recommendations for future year QA reports are the following:**

1. Staff Training on the Public Spending Code is required.
2. Where existing spot check programmes are in place, they should continue in so far as possible by the Internal Auditor, and where applicable will be reported in the QA report for the relevant year.
3. Inventory will be updated annually and sample checklists will be required for various spend.
4. In depth Checks will be carried out as per the Public Spending Code.
5. Letters/Memo of assurance of compliance with the Public Spending Code will continue to be sought annually from the Heads of each Section / Department.
6. The Quality Assurance Report will be published on the Councils Web site.

## **5. Conclusion**

The inventory outlined in this report clearly lists the current and capital expenditure for the 2017 period that is being considered, being incurred, and that has recently ended. Cavan County Council has and will continue to publish details of all procurements in excess of €10 million on its website as and when they arise. No new procurements in excess of €10 million arose in 2017.

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

This QA report has again identified a number of areas where assurance compliance is being met. These will continue to be monitored and where improvements can be made, they will be addressed accordingly. Training is crucial, and it is acknowledged that national training from relevant Government Departments has yet to be rolled out to all relevant Local Authority staff. Cavan County Council has already raised the issue of Training with the LGMA and will continue to seek same in order to ensure proper compliance with the Public Spending Code.

# Appendix 1

## Cavan County Council

### 2017 Inventory of Projects and Programmes over €0.5m

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

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

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

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Housing &amp; Building</b>												
House Purchases 2015											€2,192,127	100% funded by Government Grant
Voluntary Housing Capital Assistance Scheme 2015 -2016											€1,718,150	100% funded by Government Grant
2017 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)											€1,505,567	20% funded by the Local Authority
2018 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)			€1,415,569									20% funded by the Local Authority
House Purchases 2016								€3,544,770				100% funded by Government Grant
House Purchases 2017								€1,615,129				100% funded by Government Grant
House Purchases 2018			€3,000,000									100% funded by Government Grant
House Purchases 2019			€3,000,000									100% funded by Government Grant
Energy Retrofit Programme 2016								€1,700,000				100% funded by Government Grant
Energy Retrofit Programme 2017			€625,060									100% funded by Government Grant
Energy Retrofit Programme 2018			€565,000									100% funded by Government Grant
Energy Retrofit Programme 2019			€565,000									100% funded by Government Grant

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Housing &amp; Building (Condt)</b>												
Voluntary Housing Capital Assistance Scheme 2017			€600,000									100% funded by Government Grant
Voluntary Housing Capital Assistance Scheme 2018			€500,000									100% funded by Government Grant
Voluntary Housing Capital Assistance Scheme 2019			€500,000									100% funded by Government Grant
11502295 - Ballyhaise - Construction of 8 Units								€1,839,545				100% funded by Government Grant
11506438 - Mullagh- Construction of 8 Units								€1,330,379				100% funded by Government Grant
11506429 - Butlersbridge - Construction of 4 Units								€623,236				100% funded by Government Grant
11506517 - St Brigids Terrace Cavan - Construction of 15 Units.			€900,000									100% funded by Government Grant
11506509 - Corstruce Ballinagh - Construction of 4 Units			€700,000									100% funded by Government Grant
Level of Increase proposed for 2018 service cost- A07 - RAS Programme	€766,340											
A01 - Maintenance & Improvement of LA Housing Units						€2,030,248						
A07 - RAS Programme						€4,370,987						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Cavan County Council</b>												
<b>Road Transportation and Safety</b>												
22111N3J - N3 Virginia Main Street Safety Scheme								€1,500,000				100% funded by Government Grant
22100010 – Butlersbridge / Belturbet								€51,000,000				100% funded by Government Grant
22211550 - N55 -Corduff To South Of Killydoon - Section A								€9,854,195				100% funded by Government Grant
22211551 - Dundavan Mullaghoran Realignment Scheme - N55								€7,897,647				100% funded by Government Grant
<u>Cavan Bridges Rehabilitations 2015</u>												
22100016 - Virginia Bridge												
22100017 - Beaghy Bridge												
22100018 - Billis Bridge												
22200015 - Drumconra Bridge												
22200016 - Claddagh Bridge												
22200017 - Borim Bridge												
22200018 - Doon Bridge												
22200019 - Derryginny Bridge												
22200020 - Killycrin Bridge												
221000N3 - N3 Raheelagh to Kilmore Roundabout Pavement Overlay								€1,650,000				100% funded by Government Grant

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Road Transportation and Safety (condt)</b>												
22111N3M - N3 Virginia to Maghera Realignment								€18,000,000				100% funded by Government Grant
22111N3L - N3 Dublin Road Roundabout			€1,450,000									100% funded by Government Grant
2221155C - N55 -Corduff To South Of Killydoon - Section B								€18,811,019				100% funded by Government Grant
221001N3 - N3 Cornaslieve to North of Virginia			€1,400,000									100% funded by Government Grant
Level of Increase proposed for 2018 service cost- B04 - Local Road - Maintenance and Improvement	€743,524											
B01 - NP Road - Maintenance and Improvement						€1,489,017						
B03 - Regional Road - Maintenance and Improvement						€3,580,143						
B04 - Local Road - Maintenance and Improvement						€10,418,075						
B05 - Public Lighting						€618,186						
B09 - Car Parking						€595,316						
B11 - Agency & Recoupable Services						€1,145,197						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Water Services</b>												
31202220 - Capital Replacement Fund Grant Aid - Group Water Schemes								€1,393,577				100% funded by Government Grant
31200755 - 2016 - 2018 Multi - Annual Rural Water Capital Allocation Programme								€5,605,856				100% funded by Government Grant
C01 - Water Supply						€2,287,240						
C02 - Waste Water Treatment						€1,641,962						
C05 - Admin of Group and Private Installations						€3,037,313						
<b>Development Management</b>												
43400013 - Digital Hub			€900,000									33% funded by the Local Authority
Level of Increase proposed for 2018 service cost- D06 - Community and Enterprise Function	€959,834											
D02 - Development Management						€942,113						
D05 - Tourism Development and Promotion						€545,462						
D06 - Community and Enterprise Function						€2,605,339						
D09 - Economic Development and Promotion						€1,276,310						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Environmental Services</b>												
54202053 - Virginia New Fire Station								€1,700,000				100% funded by Government Grant
Ballyjamesduff Fire Station			€850,000									100% funded by Government Grant
51202037 - Corranure Cell 4 Development								€1,100,013				100% funded by Government Grant
Remedial Works on Closed Landfill Sites		€1,200,000										100% funded by the Local Authority
Contingency Fund for Corranure Landfill 2017-2019		€1,200,000										100% funded by the Local Authority
E01 - Landfill Operation and Aftercare						€627,242						
E11 - Operation of Fire Service						€3,835,428						
E13 - Water Quality, Air and Noise Pollution						€546,916						
<b>Recreation and Amenity</b>												
62201701 - Virginia Library			€3,543,147									100% funded by Government Grant
64820010 - Ballyconnell to Ballyheady Outdoor Recreation Trail.			€746,637									20% funded by the Local Authority
F02 - Operation of Library and Archival Service						€1,863,387						
F04 - Community Sport and Recreational Development						€620,385						
F05 - Operation of Arts Programme						€1,444,333						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			Notes
	Current	Capital				> €0.5m			> €0.5m			
	> €0.5m	Capital Grant Schemes	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus								
<b>Cavan County Council</b>												
<b>Agriculture, Education, Health &amp; Welfare</b>												
G04 - Veterinary Service						€508,812						
<b>Miscellaneous Services</b>												
85001695 - Capital Town Hall Refurbishment			€1,750,000									43% funded by the Local Authority
88800023 - Refurbishment Engineers Offices Farnham Street Cavan		€2,500,000										100% funded by the Local Authority
H03 - Administration of Rates						€2,128,001						
H09 - Local Representation & Civic Leadership						€728,833						
H10 - Motor Taxation						€537,393						
H11 - Agency & Recoupable Services						€1,747,040						

## **Appendix 2**

All Self-Assessment Checklists  
(1 – 7)

For 2017

## Cavan County Council

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

General Obligations not specific to individual projects / programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
<b>1.1</b> Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	<b>3</b>	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.
<b>1.2</b> Has training on the Public Spending Code been provided to relevant staff within the authority?	<b>2</b>	2017 is the 4 <sup>th</sup> year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2017. However the PSC, the QA guidance (version 3) & the relevant changes for 2017 were circulated to all relevant staff & they were instructed & advised on same.
<b>1.3</b> Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	<b>3</b>	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.
<b>1.4</b> Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	<b>3</b>	Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
<b>1.5</b> Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	<b>3</b>	Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to relevant Sections for review & application.
<b>1.6</b> Have recommendations from previous QA reports been acted upon?	<b>3</b>	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section / Departments / Agency
<b>1.7</b> Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	<b>3</b>	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
<b>1.8</b> Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP?	<b>3</b>	Yes - Required Sample reviewed
<b>1.9</b> Is there a process in place to plan for ex post evaluations / Post Project Reviews? - <b>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.</b>	<b>2</b>	Yes – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Sanctioning Authority as and when required.
<b>1.10</b> How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	<b>3</b>	1 out of the 3 projects/programmes that ended in 2017 (equating to 28% of exp ended) had a post project review carried out e.g. The checking of Housing improvement Works before releasing any grant aid payment. Other types of Post Project reviews carried out on regular basis include, Annual post progress reports, final/end of year financial reports, close out reports etc
<b>1.11</b> Is there a process to follow up on the recommendations of previous evaluations /Post project reviews?	<b>2</b>	While each evaluation/Post Project review is very much project specific, the findings are noted for future consideration.
<b>1.12</b> How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	<b>2</b>	Outcomes and Findings have made staff more aware of the importance of pre project planning and realistic budgeting.
<b>Self-Assessed Ratings:</b>		
1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

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

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

<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
<b>3.1</b> Were objectives clearly set out?	<b>3</b>	Yes – Projects/programmes have a clear objective.
<b>3.2</b> Are objectives measurable in quantitative terms?	<b>3</b>	Yes – Where applicable as part of proposals/returns to the relevant Sanctioning Authority
<b>3.3</b> Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	<b>N/A</b>	No new programmes relevant to PSC in 2017. However Current Expenditure was assessed as part of the Budgetary Process and where applicable, project appraisals were undertaken.
<b>3.4</b> Was an appropriate appraisal method used?	<b>3</b>	Yes – Where applicable appraisal methods defined by relevant Sanctioning Authority
<b>3.5</b> Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	<b>N/A</b>	Projects and Programmes did not exceed these thresholds.
<b>3.6</b> Did the business case include a section on piloting?	<b>N/A</b>	No new programmes relevant to PSC in 2017
<b>3.7</b> 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?	<b>N/A</b>	No new programmes relevant to PSC in 2017
<b>3.8</b> Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	<b>N/A</b>	No new programmes relevant to PSC in 2017
<b>3.9</b> Was the pilot formally evaluated and submitted for approval to the relevant Department?	<b>N/A</b>	No new programmes relevant to PSC in 2017
<b>3.10</b> Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	<b>N/A</b>	No new programmes relevant to PSC in 2017
<b>3.11</b> Was the required approval granted?	<b>3</b>	Yes – spend in this area is subject to approval and funding from the relevant sanctioning Authority
<b>3.12</b> Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	<b>N/A</b>	The Current Expenditure within the revenue divisional codes and service levels are ongoing. However were applicable Projects/ Programmes that are outsourced have set service delivery periods and end dates.
<b>3.13</b> If outsourcing was involved were procurement rules complied with?	<b>3</b>	Yes – Tenders are carried out in accordance with EU directives & National Guidelines
<b>3.14</b> 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?	<b>3</b>	Yes – where applicable, performance indicators regarding project deadlines, outputs, funding drawdown etc
<b>3.15</b> Have steps been put in place to gather performance indicator data?	<b>3</b>	Yes – where applicable, performance related data is reported back to the relevant Sanctioning Authority as & when required.
<b>Self-Assessed Ratings:</b> <b>1</b> = Scope for significant improvements, <b>2</b> = Compliant but with some improvement necessary, <b>3</b> = Broadly Compliant		

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes - where applicable
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes -where applicable – Regular Meetings did take place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes if deemed necessary by the Sanctioning Authority. Usually programme implementation is monitored by relevant Council staff.
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 – Project Managers appointed are usually at a senior level.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes - when required, & in accordance with the relevant Sanctioning Authorities guidelines.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes - In most cases projects were kept within budget, & time schedule. Where Scope requirement changed so too did the Budget and time line, with relevant approvals being sought.
4.7 Did budgets have to be adjusted?	3	Yes - where applicable Budgets were/are adjusted in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary)
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes - where applicable Decisions on changes to budgets/time schedules are usually made promptly
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) <b>CBA = Cost Benefit Analysis , CEA = Cost Effectiveness Analysis</b>	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Where applicable - approval from Management is sought and (if required) the approval from the Sanctioning Authority is sought in accordance with their guidelines
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	No
<b>Self-Assessed Ratings:</b> 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes – Spending Programme defined as part of annual budget process, relevant grant schemes & allocations, & objectives identified in the various annual Council Plans and Programmes i.e. Annual Service Plans, LEO Plans, Business plans etc.
5.2 Are outputs well defined?	3	Yes –outputs clearly defined in the relevant statutory regulations / acts, scheme or programme
5.3 Are outputs quantified on a regular basis?	3	Yes – depending on the scheme / programme, and annual service plans, various types of financial/activity reports service indicators and KPI's may be issued to the relevant Sanctioning Authority monthly, quarterly or annually
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Through various statistical reports, Sanctioning Authority reports, databases (Roadmap), Library management system, Personal Development Plans, & KPI's
5.5 Are outcomes well defined?	3	Yes – Through Annual Service Plans, LEO Plans, Various Schemes, Programmes, Circulars, & EU & National requirements.
5.6 Are outcomes quantified on a regular basis?	3	Yes – Captured in management reports, relevant Sanctioning Authority returns, Surveys, KPI's etc
5.7 Are unit costings compiled for performance monitoring?	3	Yes – Unit costings are compiled in accordance with the relevant Sanctioning Authority reporting requirements ,returns, KPI's etc
5.8 Are other data compiled to monitor performance?	3	Yes – Financial reports to relevant Sanctioning Authorities, Social Media, EPA and IW Reports, various Department returns, KPI's etc
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Audits, Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly Progress Reports to Councillors, KPI's etc.
5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of programmes/projects?	3	Yes – Internal Audits, Local Government Audits, Department Audits. Reports to Sanctioning Authorities, Senior Management and Monthly Progress Reports to Councillors etc.
<b>Self-Assessed Ratings:</b> <b>1 =</b> Scope for significant improvements, <b>2 =</b> Compliant but with some improvement necessary, <b>3 =</b> Broadly Compliant		

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	1 out of the 3 projects/programmes that ended in 2017 (equating to 28% of exp ended) had a post project review carried out e.g. The checking of Housing improvement Works before releasing any grant aid payment. Other types of Post Project reviews carried out on regular basis include, Annual post progress reports, final/end of year financial reports, close out reports etc
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	1 out of the 3 projects/programmes that ended in 2017 (equating to 28% of exp ended) had a post project review carried out e.g. The checking of Housing improvement Works before releasing any grant aid payment. Other types of Post Project reviews carried out on regular basis include, Annual post progress reports, final/end of year financial reports, close out reports etc
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	Projects are reviewed and monitored on a regular basis. Post Project Reviews are conducted as and when required.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Usually lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information. Where applicable end of project feedback is also given.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Where possible, practices are amended in view of lessons learned
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Yes – In some cases where works were carried out by private companies / contractor, inspections / assessments were conducted by Council Staff.
<b>Self-Assessed Ratings:</b> 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
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 2017
<b>Self-Assessed Ratings:</b> 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant		

## **Appendix 3**

### Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
<b>SUBSTANTIAL</b>	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
<b>SATISFACTORY</b>	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.
<b>LIMITED</b>	Evaluation Opinion:	There is considerable risk that the system will fail to meet it's objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of non compliance puts the system objectives at risk.
<b>UNACCEPTABLE</b>	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet it's objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

## **Appendix 4**

### Quality Assurance - In - Dept Checks and Reviews

## **Quality Assurance – In Depth Check**

**Current (Revenue) Programme**

**E11 - Operation of Fire Service**

## Quality Assurance – In Depth Check

### Operation of the Cavan County Council’s Fire Services Revenue Expenditure Project for 2017

#### Section A: Introduction

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

Programme or Project Information	
<b>Name</b>	<p><b>Operations of the Cavan County Council’s Fire Services Revenue Expenditure Project for 2017</b></p>  <p><b>Revenue Expenditure Code E11</b></p>
<b>Detail</b>	<ul style="list-style-type: none"> <li>• Provision of Emergency Fire Fighting and Rescue Services in County Cavan.</li> <li>• The Fire Dept of the Council covers all areas of the <b>Administration &amp; Supervision of Services</b>, Budgets, Policies, and Human Resources Requirements.</li> <li>• The <b>Fire Services</b> of the Council offers protection, safety and education to the Public. The Fire Service works to prevent fires and emergencies happening; they work to ensure that there are appropriate in-built safety features in buildings to protect occupants from fires.</li> <li>• <b>Training Programmes</b> of the Fire Dept prepares skilled and competent people with the knowledge to perform their duties.</li> <li>• <b>The Operations</b> of Cavan County Fire Service aim to perform the tasks that deliver an effective, efficient and safe Service in order to protect lives, infrastructure, property and the environment from fire and other emergencies within our communities.</li> </ul>
<b>Responsible Body</b>	Fire Services Authority & Environmental/ Roads Directorate of Cavan County Council
<b>Current Status</b>	Revenue Expenditure Being Incurred
<b>Start Date</b>	Annual Fire Services Revenue Programme.
<b>End Date</b>	Ongoing Revenue Service provided by Cavan County Council
<b>Overall Cost per AFS</b>	<b>€3,835,428.00 (E11 Expenditure )</b>

## **Project Description- Annual Fire Service Revenue Expenditure Programme- E11 Annual Fire Services**

### **“Keeping Communities Safe” (KCS Policy),**

The KCS policy document sets out the future direction of fire services in Ireland, including the re-alignment of structures to deliver effective fire services. This means the fire services remain as a local authority function with most importance put on local decision making and local political accountability.

Cavan County Council is the Fire Authority for the administrative area of the County of Cavan as established under Section 9 of the Fire Services Acts 1981 & 2003.

***Cavan County Fire Service strives towards ensuring that no-one in the community needlessly dies as a result of a fire by finding the optimal balance between fire prevention, fire protection and fire service response. In addition, provide a public service which is safe itself, well-managed, effective and efficient***

The functions of the Fire Authority are laid out in Section 10 of the Fire Services Acts 1981 & 2003. Section 10(2) and 10(3) of the Act state as follows:

#### **Section 10(2) of the Fire Services Acts, 1981 & 2003, states**

*“10 (2) A fire authority shall—*

- ( a ) make provision for the prompt and efficient extinguishing of fires in buildings and other places of all kinds in its functional area and for the protection and rescue of persons and property from injury by fire, and*
- ( b ) establish and maintain a fire brigade, provide premises and make such other provision as it considers necessary or desirable for such purpose, and*
- ( c ) make adequate provision for the reception of and response to calls for the assistance of the fire brigade.”*

#### **Section 10(3) of the Fire Services Acts, 1981 & 2003, states:**

*“10 (3) A fire authority shall, in the exercise of its functions under subsection (2), have regard (in addition to all other relevant considerations) to the nature of the fire hazards and the probable incidence and extent of fires in its functional area, the character of the area and the value of the property liable to be damaged by fires.”*

## **Functions of the Fire Authority**

- To make provision for the prompt and efficient extinguishing of fires in buildings etc. and for the protection and rescue of persons and property from injury by Fire
- To establish and maintain a Fire Brigade
- To make adequate provision for the reception of and response to calls
- To issue licences under the Dangerous Substances Act, 1972
- To inspect premises for suitability under the Explosives Act, 1875
- To make arrangements for the efficient training of personnel
- To inspect buildings for compliance with Fire Safety and with Section 37 of the Fire Services Act, 1981
- To give advice in relation to Fire Safety to owner/occupier/person having control/of a building
- To inspect premises which are the subject of licence applications
- To make provision for non fire emergencies, including Road Traffic Accidents
- To prepare and revise Fire and Emergency Operations Plans
- To prepare fire personnel to discharge their responsibilities under Section 28 of the Fire Services Act, 1981
- To examine Fire Safety Certificate applications for compliance with Part B of the Building Regulations
- To advise and participate in the Emergency Planning process
- To operate and run the Fire Service within the financial constraints imposed by the L.A. & DoHPLG
- To advise the Planning Authority in relation to its functions under the Planning & Development Act, 2000
- To implement the requirements of the Safety Health and Welfare at Work Act, 2005
- To administer /manage the Fire Service in an efficient, effective and transparent manner
- To discharge functions under other legislation as outlined in Section 11 of the Fire Services Act, 1981

## Legislation applicable to the Fire Authority

- Fire Services Act, 1981
- Dangerous Substances Act, 1972
- Building Control Acts 1990 -2014
- Air Pollution Act 1987
- Public Dance Halls Act, 1935 and 1997
- Registration of Clubs Act, 1904
- Gaming and Lotteries Act, 1958
- Licensing of indoor Events Act 2003 (& amendments to the Fire Services Act, 1981)
- Explosives Act, 1875
- Safety, Health & Welfare at Work Act, 2005
- Seveso II Directive
- Associated regulations e.g. Building Control Regulations and amendments 1997 - 2015, Building Regulations and amendments 1997 - 2017, Dangerous Substances (Retail & Private Petroleum Stores) Regulations 1979 and Amendment Regulations 1988, Dangerous Substances (Petroleum Bulk Stores) Regulations 1979, District Court Rules, 1997 (S.I.93 of 1997), Air Pollution Act 1987 (Petroleum Vapour Emissions) Regulations, 1997 Explosive Stores Regulations, Ease of escape Regulations, 1985, Fire Authorities (Emergency Operations) Regulations 1987, etc.

The **Strategic Vision / Business Plan** of the Cavan County Council's Fire Authority is primarily based on an assessment of the macro and micro environment using both the PESTLE (Political, Economic, Social, Technology, Legal & Environmental) analysis and the SWOT (Strengths, Weaknesses, Opportunities, & Threats) analysis frameworks.

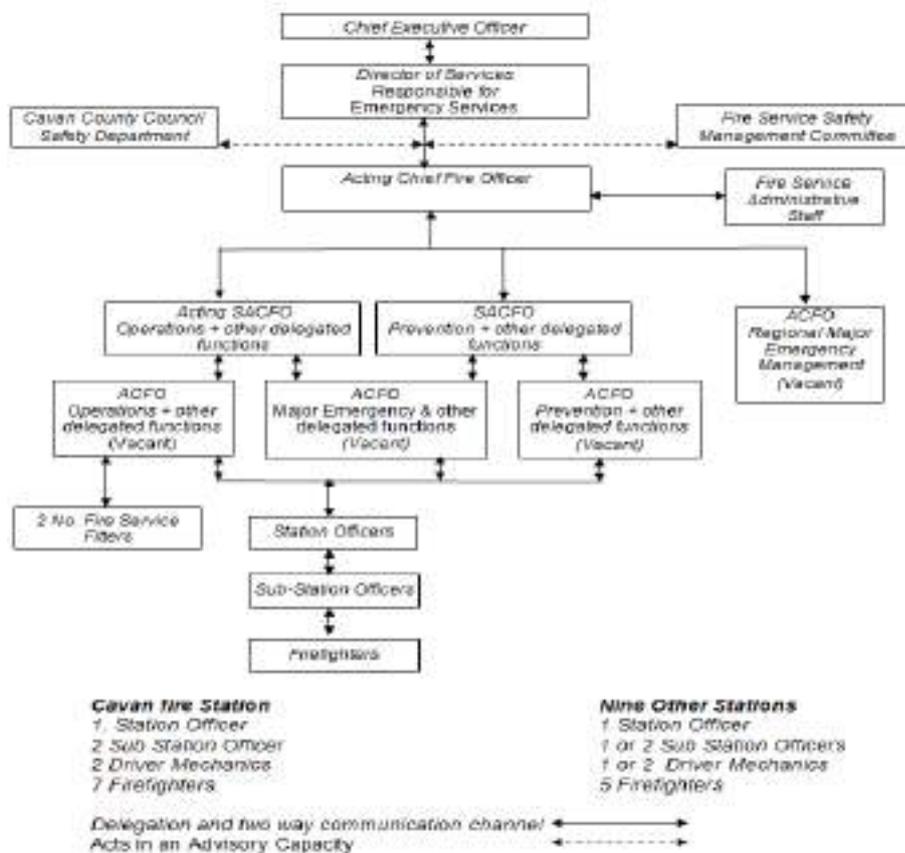
Cavan County Fire Authority Business Plan aims to support Strategic Objective No.1 'Supporting Communities' as set out within Cavan County Council's Corporate Plan 2015-2019. In particular supporting strategy 'No. 6: Safety in the Community':

- a. Provide a reliable, responsive and adequately resourced fire service.
- b. Promote safety in the community.
- c. Review the Major Emergency Plan.

The Business Plan also clearly outlines their Mission Statement / Strategic objective, Organisational Structure, Core Values, the Key Players and the Critical Issues facing the Fire Service Authority. The provision and standard of services provided are based on **a Balanced Score Card System** that focuses on four central pillars; Shareholder/Governance, Customer, Internal Process and Learning & Growth.

Cavan County Fire Authority's **Mission Statement & Strategic Objective** is to deliver a consistent and effective response to fire and emergency incidents and to reduce the risk from fires in our community through fire prevention and fire protection to protect lives and property from fire.

## 6. Organisational Chart - Fire & Emergency Service



### Brigade Structure in County Cavan

- 10 No. Fire Station
- Station Officers (one per station = 10)
- Sub Station Officers (15)
- Drivers (16)
- Fire fighters (52)

Station	Retained Firefighters	Station	Retained Firefighters
Cavan	12	Ballyconnell	9
Cootehill	9	Belturbet	9
Kingscourt	9	Killeshandra	9
Bailieborough	9	Dowra	9
Virginia	9		
Ballyjamesduff	9		

**Note: Area = 189,060 hectares (467,167 acres) Population = 76,092 (CSO Census statistics 2016) No. Fire-fighters = 93**

The **key players** identified in the Business Plan include the DoHPLG, the National Directorate for Fire & Emergency Management (NDFEM), The Department of Defence, the Civil Defence Board, the Pre-Hospital Emergency Care Council (PHECC), the Public, An Garda Síochána, the Health Service Executive, Political Interests, Consultants and Architects, The Courts Service, Solicitors, Fire-fighters, Volunteers, Employee Unions, Senior Local Authority Management, Fire Service Management, Suppliers, the Health & Safety Authority, Other Sections of Cavan County Council, Other Fire Authorities, Contractors, the Environmental Protection Agency, An Bord Pleanála, Other Statutory Organisations, Business and Corporate interests, the Insurance Industry and the Media.

**Critical Issues:** The changing environment within which Local Authorities are now operating places new challenges on staff and elected members alike. The need for budgetary restraint, restrictions on recruitment, higher customer expectations, compliance with health & safety legislation, evolving requirements in relation to Fire safety reviews and inspections all require ongoing re-evaluation and assessment of how we provide services and how we carry out our functions generally. National proposals on the restructuring of Fire Service delivery models will place additional workload on staff during the transition to the new mode

## Operations - Fire Service Call Outs

<u>Type of Callout</u>	<u>2016</u>	<u>2017</u>
• Chimney Fires in Houses	47	32
• Other Domestic Buildings Fires	33	41
• Other Fires	47	45
• Bog/Forest Fires	17	39
• Motor Vehicle Fires	19	20
<b>Subtotal</b>	<b>163</b>	<b>177</b>
• Road Traffic Accidents	69	58
• Flooding	4	14
• Chemical Incidents	4	1
• Special Services	240	337
<b>Subtotal</b>	<b>317</b>	<b>410</b>
• False Alarms (Good Intent)	51	36
• False Alarms (Malicious)	2	2
<b>Total Calls</b>	<b>533</b>	<b>625</b>

### **Service/Performance Indicators**

Cavan County Council's Annual Performance Indicators are complied in line with the national guidelines provided. The figures for 2017 are based on the actual logged callouts of Cavan County Fire Authority both for (Fire - 182) & (Other Emergencies - 395). Please note that as there are a no of factors that may influence the various attendance times recorded nationally it is difficult to compare these stats with other Fire Authorities.

With regard to the average time in minutes to mobilise fire brigades the recorded average figure of 6.03 mins for Cavan County Fire Authority appears to be in line with national stats.

## Cavan Fire Authority Performance Statistics 2017

### **F.2 Avg. time in minutes, to mobilise fire brigades in:**

E.3 (b) Part time stations (retained fire service) in respect of fires – 6.03 mins

E.3 (d) Part time stations (retained fire service) in respect of other emergencies - 5.11 mins

### **F.3 Percentage of attendances at fires where**

E.4 (a) First attendance is at fire scene within 10 mins – 26.92%

F.3 (b) First attendance is at a fire scene after 10 mins but within 20 mins –53.30%

F.3 (c) First attendance is at a fire scene after 20 mins – 19.78%

F.4 (d) First attendance is at all other emergencies within 10 mins – 39.49%

F.3 (e) First attendance is at all other emergencies after 10 mins but within 20 mins–40.76%

F.3 (f) First attendance is at all other emergencies after 20 mins – 19.75%

### **F.4 Fire Prevention**

E.5 (a) Total no. of Fire Safety Certificate applications received - 75

E.5 (b) Total No. of Fire Safety Certificate applications processed – 65

## **Change Programme**

A Strategic Review of Fire Safety and Fire Services in Ireland were carried out in 2002 by Farrell Grant Sparks Consulting. In 2005 the Minister of state at the DoEHLG announced an overview for delivering a Fire Services Change Programme limited to four areas of recommendation within the FGS review:

- **Community Fire Safety**
  - Primary Schools Programme
  - Smoke alarms initiative for Vulnerable Groups
- **Risk based approach to determination of fire and emergency response cover**
  - Coding of all incidents
  - Risk profiling of premises
- **Competency based approach to recruitment, retention and career progression in the service**
  - Pilot competency module in the area of Breathing Apparatus
  - Develop role maps from Fire-fighter to Chief Fire Officer
- **Enhancement of health, safety and welfare programmes within the service**
  - Safety Statement Template
  - Incident Command System

**Cavan County Fire Services Authority is linked to the following Regional, National & Cross Border Initiatives, Systems and Working Groups**

- **RMEPG** (Regional major Emergency Planning Group)
- **EastTLG** (East Technical Liaison Group)
- **CFOA** (Health and Safety Working Sub Group)  
(Road Traffic Accident Sub Group)
- **Forum of Cross Border Chief Fire Officers**  
(Road Traffic Accidents along the Border)
- **Cross Border Chief Fire Officers Group**  
(Co-operation along the Border)

**Capital Programme 2017**

The DoEHLG grant aids 100%:

- **New Fire Stations**

Virginia-	Approx 1.7 million (For re-tender in 2018)
Ballyjamesduff-	Under Consideration
- **Fire Appliances**
  - At the end of December 2017, the Fire Service had a fleet of 32 no emergency vehicles.
- **Small Equipment**

A small number of Cutting equipment was purchased during 2017

  - 3 no Combi Holmatro Cutting tools and 1 no Webber Combi Cutting tool, these tools are use at Road Traffic Accidents.

**Budget 2017**

- Cavan County Fire Authority Adopted Budget for 2017 was (€3,870,092.00)
- Estimated Revenue Generated 2017 was (€269,194.00)

### ***AFS Revenue Expenditure Programme***

The E11 Annual Financial Statement Operation Expenditure of Cavan County Fire Services for 2017 was **€3,835,428.00**. In addition to this expenditure the Fire Services Dept also incurred E12 Fire Prevention /Safety Certificates & Education Programmes expenditure of €263,179.00. Based on a combination of both the E11 & E12 fire services expenditure figures and the most recent population CSO census stats for Cavan of 76,092, the average cost of fire services per cap for 2017 was approx €53.86.

An analysis of the E11 Fire Service Dept's operation expenditure for 2017 found that the majority (**61%**) of it actually relates to the wages /salaries paid to the Fire Fighters, totalling €2,346,974.00.

### **Summary of E11 Cavan Fire Services 2017 Expenditure Per AFS (Excluding Intra Transfers)**

<b><u>JOB</u></b>	<b><u>JOB(T)</u></b>	<b><u>EURO</u></b>
54100001	FIRE FIGHTING HO	188,527.49
54100002	FIRE FIGHTING HO TRAVEL STAFF	23,894.00
54100003	GRATUITIES FIRE SERVICE	52,453.39
54100005	FIRE FIGHTING WORKSHOP	85,375.44
54100011	FIRE FIGHTING CAVAN	366,372.68
54100012	FIRE FIGHTING COOTEHILL	232,677.18
54100013	FIRE FIGHTING KINGSCOURT	185,485.15
54100014	FIRE FIGHTING BAILIEBOROUGH	208,328.72
54100015	FIRE FIGHTING VIRGINIA	220,526.77
54100016	FIRE FIGHTING BALLYJAMESDUFF	212,530.74
54100017	FIRE FIGHTING BALLYCONNELL	276,281.40
54100018	FIRE FIGHTING BELTURBET	257,977.72
54100019	FIRE FIGHTING KILLESHANDRA	213,862.57
54100020	FIRE FIGHTING DOWRA	192,525.72
54100021	FIRE FIGHTING ARVAGH	97.36
54100022	FIRE FIGHTING SHERCOCK	549.03
54100100	FIRE FIGHTING	464.94
54100105	CRITICAL INCIDENT STRESS MANAGEMENT	3,253.80
54100106	MAJOR EMERGENCY PLANNING (NON PAYROLL OTHER COSTS)	47,404.90
54199999	OPERATION OF FIRE SERVICE SUPPORT COSTS	41,123.43
54300001	EQUIPMENT FIRE FIGHTING	259,724.86
54800001	FIRE BRIGADE CHARGES AND INCOME	97,269.78
54800002	TRAINING COURSES	266,071.77
54800003	MAINTENANCE EQUIPMENT	58,495.16
54800004	CAMP CONTRIBUTION	69,247.84
54800714	HEPATITIS INNOCULATION	875.00
ZE11ZZZZ	E11 Service Support Costs	<u>274,031.16</u>
Total Expenditure		<b>€3,835,428.00</b>

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Fire Services Authority has completed a Programme Logic Model (PLM) on the Council's Fire Services Revenue Expenditure Project E11 for 2017. 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"> <li>• To deliver a consistent and effective response to fire and emergency incidents</li> <li>• To reduce the risk from fires in our community through fire prevention and fire protection</li> <li>• To protect lives and property from fire.</li> </ul>	<ul style="list-style-type: none"> <li>• Funding / Revenue Budget (<b>€3,870,092.00</b>)</li> <li>• 93 Trained Personnel</li> <li>• Fire Equipment/ Buildings</li> <li>• 10 Mobile Units</li> <li>• Education Programmes</li> <li>• Services of Cavan County Council.</li> <li>• National Directives &amp; legislation on Fire and Emergencies</li> <li>• Draft Section 26 Plan</li> <li>• Assistance from other Agencies /Stakeholder</li> <li>• Support of Regional, National &amp; Cross Border Initiatives, Systems and Working Groups.</li> <li>• CAMP- National Communication System/ Network.</li> <li>• FIS/Garten (Fire Charges Invoicing / Payroll System)</li> <li>• Cavan County Admin Supports</li> <li>• My Pay Payroll System</li> </ul>	<ul style="list-style-type: none"> <li>• Responding to Fire Call-Out &amp; Other Emergencies including Roads Traffic Accidents, flooding, trees down and oil spills</li> <li>• Fire Prevention Work – inspection of premises and response to complaints</li> <li>• Community Fire Safety</li> <li>• Activities related to SEVESO/COMAH installations and dangerous substances;</li> <li>• Assess design compliance with Part B of the Building Regulations.</li> <li>• Co-ordinating major emergency management within the local government system and in the inter-agency regional structures</li> <li>• Running Training Programmes</li> <li>• Working with and helping to facilitate the Civil Defence Service</li> <li>• Making input to national policy development and delivery.</li> <li>• Procurement of Equipment/fire vehicles and Buildings.</li> <li>• Up keep Maintenance of Fire Appliances, Equipment and Buildings</li> <li>• Monitoring Revenue Budget,</li> <li>• Billing/ Invoicing Customer Emergency callouts.</li> <li>• Drafting Business Plans</li> <li>• Compliance with Health &amp; Safety Regulations.</li> <li>• Property Inspections</li> <li>• Issuing Fire Safety certificates</li> <li>• Risk Register Procedure</li> <li>• Compiling KPIs</li> </ul>	<ul style="list-style-type: none"> <li>• Attended a total of 182 call-outs in respect of fires in 2017</li> <li>• Attended 410 call-outs in respect of all other emergencies in 2017</li> <li>• Average time taken in minutes to mobilise fire brigades from Part-Time Stations in respect fire incidents was 6.03 minutes and 5.11 minutes in respect of all other incidents.</li> <li>• 26.92% of fires were attended within 10mins</li> <li>• 39.49% of all other call-outs were attended within 10mins</li> <li>• 93 fire personnel received fire training / Up-skilling</li> <li>• Fire Prevention Awareness Programmes provided to 80 Schools</li> <li>• Compliances with KPIs</li> <li>• AFS E11 Expenditure Kept within Budget.</li> <li>• Operations under in line with line with Business Plans</li> <li>• €184,608.00 Gross Income generated from Fire Service charges in 2017</li> </ul>	<ul style="list-style-type: none"> <li>• Saved lives / fire &amp; Road Traffic Casualties</li> <li>• Protected Properties from major fire / store damage</li> <li>• Safe guarded the Environment of Cavan</li> <li>• Greater awareness of fire safety in the community.</li> <li>• Supporting the Strategic Objectives of Cavan County Council's Corporate Plan 2015-2019</li> </ul>

## Description of Programme Logic Model

- **Objectives:** The core objective of Cavan County Fire Service Authority is to protect lives and property by delivering consistent and effective responses to fire and emergency incidents. They also aim to be proactive in reducing the risk of fires within the community through fire prevention and fire protection programmes.
- **Inputs:** These include, Local Govt Funding / Revenue Budget €3,870,092.00, 93 Skilled & competent Fire Service Personnel, 10 Fire Station Buildings / Offices, High Spec Fire Vehicles and Equipment, Local Authority Admin & IT Supports, the FIS & Gartan IT Systems for Fire Charges /Payroll, Diamond IT system to support fire prevention activities, CAMP - National Communication /Radio System, Network Assistance from other Agencies /Stakeholders, Incident Command Room IT system, Involvement & Support of Regional, National & Cross Border Initiatives, Systems and Working Groups. Dept Guidance and Regulations.
- **Activities:** the key activities include:
  - Responding to Fire Call-Out & Other Emergencies including Roads Traffic Accidents, Hazmat incidents, other rescues, flooding, tress down and oil spills
  - Fire Prevention Work, Fire Safety Information Talks at Schools
  - Providing Community Fire Safety Services
  - Activities related to SEVESO/COMAH installations and dangerous substances;
  - Assess design compliance with Part B of the Building Regulations;
  - Drafting Fire Services Business Plans
  - Co-Ordinating Major Emergency Management within the Local Government System and in the Inter-Agency Regional Structures
  - Controlling the Revenue /Operational Budgets
  - Income generation for Fire Charges/Certs
  - Ongoing up-skilling of Fire Personnel
  - Procurement and Maintenance of Fire Buildings and Equipment
  - Adherence with Health & Safety Legislation and related Regulations and Guidance
  - Maintaining Risk Management Procedures

- **Outputs:** Cavan Fire Services attended a total of 182 call-outs in respect of fires and 410 call-outs in respect of all other emergencies in 2017. The annual performance indicators for 2017 show the average time taken in minutes to mobilise fire brigades in Part-Time Stations in respect fire incidents was 6.03 minutes and 5.11 minutes in respect of all other incidents which appears to be in line with national stats. 93 Fire personnel received ongoing training and up-skilling in line with SOPs. Fire preventions programmes and safety talks were provided to a number of community groups and general public. The County Fire Service Business Plan was prepared relative to the Local Authority's Corporate Plan 2014 - 2019 and the County's Major Emergency Management Plan. The annual budget and the actual revenue expenditure account for 2017 were effectively managed with income receipts from fire service charges amounting to €184,608.00.
- **Outcomes:** The Fire Services Authority of Cavan County Council has saved the lives of numerous fire & road traffic casualties. A number of domestic and commercial properties have also been protected from major fire incidents and storm damage. There's greater awareness of the fire hazards and fire safety measure within community. The potential risks to the environments of County Cavan were substantially reduced.

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

The following section tracks the Cavan County Council's Fire Services Revenue Expenditure Project for 2017 from inception to conclusion in terms of major project/programme milestones



<i>Jan – Mar 2017</i>	<p><b>Draft /Approve Cavan County Fire Business Plan 2017/2018</b></p> <p><b>End of Year Financial Tasks/ Review for AFS 2016</b></p> <ul style="list-style-type: none"> <li>• E.G. Fire Charges, Payroll, Accruals etc</li> </ul> <p><b>Training Programme 1st QRT</b></p> <ul style="list-style-type: none"> <li>• BA Fire Personnel Training</li> <li>• Cross border Workshop Training</li> <li>• Fire Training ESDS Driver Training , Fire Behaviour Courses</li> <li>• FS Unit 1 Course</li> <li>• Preparation /Printing of Drill Training Practices</li> </ul> <p><b>Fire Charges Procedures 1st QRT (Jan Feb Mar)</b></p> <p><b>Fleet Management Appliance Checks/DOE</b></p> <p><b>Fire Licencing Procedures (Jan &amp; March)</b></p> <p><b>Annual Performance Indicators (KPIs) Procedures 2017</b></p> <p><b>Risk Management Procedures</b></p> <ul style="list-style-type: none"> <li>• Preparation of the Fire Services Risk Register</li> </ul>
<i>April- June 2017</i>	<p><b>Payroll Procedures 2nd QTR to 30/06/17</b></p> <p><b>Fire Charge Procedure 2nd QRT (April May June)</b></p> <p><b>Fleet Management Appliance Checks/DOE</b></p> <p><b>Training Programme 2nd QRT</b></p> <ul style="list-style-type: none"> <li>• 1 No 2 day BA Refresher</li> <li>• ESDS Driver Training, BA Maintenance Course</li> <li>• BA Refresher Training</li> <li>• Manual Handling Course</li> <li>• Preparation &amp; printing of Drill Training Practices</li> <li>• 3 no Chainsaw Refresher Courses, Manual Handling</li> </ul> <p><b>Health &amp; Safety – Insurance Audit of all Equipment</b></p> <p><b>Licencing Procedures (April &amp; June)</b> Annual Licencing Applications for Sept &amp; Nov District Courts (June – Dec)</p> <p><b>QTR Performance Indicators (KPIs) Procedures 2017</b></p>
<i>March-April</i>	<p><b>Fire Prevention – Schools Program</b> Fire Safety awareness to Primary schools (80 in total) around the County</p>

**July – Sept 2017**

**Training Programme 3rd QRT**

- 4 no 1 day Working at Heights, 1 no 2wk Recruit Course, ESDS Driver Training
- SOGS Training, ESDS Driver Training,
- Working at Heights Training, Manual Handling
- Preparation & Printing of Drill Training Practices
- Haz mat Training, Unit 1

**Personnel Recruitment Selection Process**

**Fire Charge Procedures 3rd QRT (July Aug & Sept)**

**Fleet Management Appliance Checks/DOE**

**Payroll Procedures 3rd QTR to 30/09/17**

**Licencing Procedures (July-Sept)**

- Issuing licences
- Licencing Inspections /Court Reports

**Budget Planning Procedures for 2018**

**QTR Performance Indicators (KPIs) Procedures 2017**

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**Oct – Dec 2017**

**Training Programme 4th QRT**

- Fire Behaviour Training
- Driver Refresher Training
- ESDS Driver Training

**Payroll Procedures 4th QTR to 30/12/17**

**Fleet Management Appliance Checks/DOE**

**Fire Charge Procedure 4th QRT (Oct, Nov & Dec)**

**Licencing Procedures (July-Sept)**

- Licencing Inspections /Court Reports
- Nov Circuit Court Sitings
- Driver Refresher Training, ESDS Driver Training

**QTR Performance Indicators (KPIs) Procedures 2017**

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### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cavan County Council's Revenue Expenditure Project for 2017.

<b>Project/Programme Key Documents</b>		
<b>Key Doc</b>	<b>Title</b>	<b>Details</b>
<b>1</b>	Cavan County Fire & Rescue Services Business Plan 2017 & 2018	The Fire Service Business Plan of Cavan County Council clearly outlines their mission statement, strategic objective, the organisational structure, its core values, the key players and the critical Issues facing the Cavan County Fire Service Authority.
<b>2</b>	Adopted Budget of Cavan County Fire Service Authority	The Annual Budget clearly sets out the funds available to manage the income and expenditure activities of the Fire Service Dept for the coming year (2017). The Fire Service Budget is approved by the Council.
<b>3</b>	CCC's Annual Financial Statement for 2017. Particulars of E11 & E12 Cavan County Fire & Rescue Services Revenue expenditure Programme.	The Annual Financial Statement sets out the Cavan County Council financial position for 2017. It gives a true and fair view of their financial affairs based on the actual income and revenue expenditure transactions of the various Council Depts including the Fire Services Authority. (E11 & E12 Service Dept)
<b>4</b>	Annual Performance Indicators of Cavan County Fire Services (KPI Stats - F 1 and F2) for 2017	Local authority fire and emergency services respond to fire and non-fire incidents throughout the country. Attendance at the scene is a key performance target for both full and part-time services and attendance response times are also recorded. The KPI's measure performance against a set of targets and that of other Local Authorities.
<b>5</b>	Cavan County Fire Services Risk Register	The Risk Register identifies and manages all potential risks within the Fire Service Dept of Cavan County Council. The risks are graded in terms of the likelihood of occurring and seriousness of impact on the objectives at a corporate and business unit level. As best practice the risk management procedure must be regularly undertaken by the Fire Service Dept. Currently on the register 38 risks were identified.

6	SOGS - National Adopted Standards Operational Guideline Statements	The Fire and Rescue Service Operational Guidance – Operational Risk Information provides robust yet flexible guidance on developing and maintaining a consistent approach to managing, processing and using strategic and tactical operational risk information that can be adapted to the nature, scale and requirements of the individual Fire and Rescue Service. These standards apply to all Fire Service Authorities with ongoing training/up-skilling provided to fire personnel in this regard.
7	Keeping Communities Safe National Plan - 17th Dec 2015 (Adopted locally by Cavan County Council)	This is National Policy for the provision of Fire Services in Ireland which is driven and supported by the National Directorate for Fire and Emergency Management. The policy oversees and develops standards and the delivery of quality of services by Fire Authorities and is adopted by the Council.
9	Section 26 Draft Plan on the Operations of Fire Services. National Document in draft format. (When approved nationally to be adopted locally)	Feb 6, 2013 – This plan is currently still in draft format with the view of updating same and presenting to the County Council elected members for formal adoption when clarification and direction is provided on a number of IR issues that are being reviewed Nationally by the Fire Service National Oversight and Implementation Group (FISNOG). It is supported by a series of subject-specific documents dealing with fire service training, safety management systems for fire services, preparation of statutory 'Section 26' Plans and guidance on Area Risk Categorisation to support and set out core processes and standards for fire services and level of operational response coverage. The proposal is to present this updated draft plan to the elected representatives on the County Council for adoption on completion of negotiations among the relevant stakeholder/ Unions.
10	Corporate / Fire Services Quarterly Health & Safety Statements/Reports	Quarterly Health & Safety Reports submitted to the H&S Officer of the Council logging concerns and incidents reported within the working environs of the Fire Service Dept.
11	County Cavan Major Emergency Plan	Current Version 3.0 - 11/03/2016: The purpose of this plan is to ensure that Cavan County Council responds in an efficient and effective manner to any major emergency which may occur within its operational area. The organisation recognises the responsibilities of all its sections in delivering a structured and coherent approach to emergency management.

12	Cavan County Council's Corporate Safety Statement and supporting Policies, Cavan County Fire Services Safety Management System	This safety management system has been developed by Cavan County Fire Service and is continuing to evolve following reviews and audits so that it is sufficiently robust to be assessed for compliance with <b>OHSAS 18001</b> Standard which is a recognised externally accredited safety Management System. The corporate policy and safety management system facilitates the management of Safety, Health and Welfare of fire service employees and staff and all others who may be affected by their actions. The provision of a safety statement and supporting safe systems of work within the safety management system is a legal requirement under Section 20 of the Safety, Health and Welfare at Work Act 2005.
13	Annual Income Reconciliation Account on Fire Charges	As a standard control procedure an annual debtors control account is prepared by the Admin Staff in relation to all fire charges processed for recoupment by the council. The outstanding balance of fire debtors should be accurately reflected in the AFS.
14	Fire Charges Procedure Manual - Cavan County Council	This procedure manual clearly outlines the particulars of approved charges, Fire-fighter's hourly rates of pay, procedures for processing Incident Report forms, issuing and administration of fire charges, reminders, waivers and write offs. Management of monthly control fire charges control accounts
15	Fire Services Incident Report Forms, Waivers and Write Offs	These specific forms for logging fire and RTC incidents while waiver forms and write off documentation relates to customers seeking fire charge reductions
16	Cavan County Council's Procurement Policy	This is Council Procurement Policy & Guidelines which outline best practice for acquiring goods and services. The prime of the document is to ensure Value for Money is achieved within all Council Depts including the Fire Service. The policy is in line with National & EU procurement Regulations.

### **Key Document 1: Cavan County Fire & Rescue Services Business Plan 2018.**

The Fire Service Business Plan of Cavan County Council clearly outlines their mission statement, strategic objective, the organisational structure, its core values, the key players and the critical Issues facing the Cavan County Fire Service Authority. This document was prepared by the Chief Fire officer and relevant personnel of Cavan County Fire Service Authority.

### **Key Document 2 & 3: CCC's Annual Budgets/ Financial Statement for 2017- Particulars of E11 & E12 Cavan County Fire & Rescue Services Revenue expenditure Programme.**

The AFS for 2017 which is currently being audited by the Local Government Auditor appears to give a true and fair view of the Council's financial affairs including the actual income and revenue expenditure transactions of the Fire Services Authority. All relevant supporting documentation was available to substantiate the annual figures. The actual expenditure figures in regard to the operations of the fire service were kept within budget on this revenue expenditure programme. Cavan County Council Annual Financial Statement is prepared by the Council's Head of Finance / Finance Dept in conjunction with the various Council Depts including Cavan County Fire Service Authority.

### **Key Document 4: Annual Fire Services Performance Indicators for 2017**

Cavan County Council's Annual Performance Indicators for 2017 are complied in line with the national guidelines provided. Average attendance times to arrive at the incident scene is a key performance target for both full and part-time services and average response times for Brigades to mobilisation the first appliance from the nearest station to the incident from activation of the personal alerter carried by fire-fighters (F 1 and F2). The outcomes achieved in relation the KPIs are extremely difficult to measure or compare given the subjective nature of the services covered by the revenue programmes and the national variances in County sizes and environments. These Statistics are correlated by the Fire Service Authority from data provided by the East Regional Control Centre (ERCC) in Dublin and returned to the Corporate Service Dept of the Council.

### **Key Document 5: Cavan County Fire Services Risk Register**

The Risk Register identifies and manages all potential risks within the Fire Service Dept of Cavan County Council. The Fire Services Register appears to be effectively managed with a total 38 risks and the necessary action identified. There were categorised as follows: 9 High Risks, 22 Medium Risks and 7 Low Risks. As best practice risk management procedures are regularly reviewed by the Fire Service Dept of the Council.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Cavan County Council's Revenue Expenditure Project for 2017. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Cavan County Fire Service Business Plan 2017/2018	To determine the key objectives, Inputs, activities, targets/outputs and the ultimate outcomes.	Yes
County Cavan Fire Service Authority Annual Budgets on the Local Authority's Agresso Accounts System & Annual Financial Statements for 2017	To determine if the annual budgets are efficiently & effectively managed	Yes
Copy of the Annual KPI's Performance Indicators of Cavan County Fire Services for 2016 & 2017	Assess the level of performance achieved in line key Objectives & Targets Set.	Yes
Cavan County Fire Authority's Risk Register	To examine the Risk Management Procedures linked to the strategic objectives of Fire Services of Cavan County Council.	Yes
Quarterly and Annual Fire Charges Income Control Accounts for 2017	To assess the effective management of Fire Charges Debtors for 2017	Yes
Copy of County Cavan's Fire Charges Procedures Manual	To ensure that standard procedures are clearly documented for effective operation and management of fire charges	Yes
Copies of Fire Charge Invoices, Waiver & Write Off Documentation for 2017	To ensure documentation is available that substantiates the application of Fire Charges, Waiver & Write-Offs for 2017	Yes
Sample of the Procurement Documentation of the E11 Revenue Expenditure Activities of Cavan County Fire Services, i.e. Invoices, Quotes, Tendering Dockets	To determine whether the Fire Services Dept of the Council are compliant with National/ EU & Local Procurement regulations & Guidelines	Yes
SOGS - National Adopted Standards Operational Guideline Statements	To assess the level of awareness of Cavan County Fire Services in relation to compliance with the Standard Operation Controls and Health & Safety Procedures & Regulation	Yes
County Cavan Major Emergency Management Plan - 11/03/2016	The purpose of this plan is to ensure that Cavan County Council responds in an efficient and effective manner to any major emergency which may occur within its operational area. The organisation recognises the responsibilities of all its sections in delivering a structured and coherent approach to emergency management	Yes

## **Data Availability and Proposed Next Steps**

This in-depth review found that all of the necessary information and documentation relating to the operations of Cavan County Fire Services was available for inspection. The key documents surrounding the operations of the Fire Services include Cavan County Fire Service Business Plan 2017/2018, a copy of Cavan County Council's Fire Services Safety Management Policy, SOGS - National Adopted Standards Operational Guideline Statements, the Annual KPI's Performance Indicators for Fire Services in 2016 & 2017, the Annual Budgets & Financial Statements for 2017, Agresso Financial Reports and Procurement Records, Payroll Reports, Cavan County Fire Authority's Risk Register, Fire Charges Procedure Manual, Documentation on Fire Charge Invoices, Debtor Control Accounts, Waivers & Write Offs for 2017, Reports from the Fire Service Information (FSI) and Gartan Fire Charges Systems and the County Cavan Major Emergency Management Plan.

Cavan Fire Service Authority is currently upgrading the FSI fire charges system with a new Gartan IT System that is also integrated with the Council Agresso Accounts System. This system should provide great admin efficiency and enhanced reporting facilities. To avoid operating 2 systems it is recommended that the existing recommended fire charge debtor account balances should be uploaded onto the new Gartan System.

The next step for the Cavan Fire Service Dept is to review and update the current Emergency Management Plan dated 11/03/2016 and when agreement is reached nationally by the relevant stakeholders to adopt the Section 26 Fire Services Plan.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for Cavan County Council's Fire Services Revenue Expenditure Project for 2017 based on the findings from the previous sections of this report.

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

On completion of this In-Depth Review Internal Audit can provide reasonable assurance that the Revenue Programme of Cavan County Fire Services Authority as operated by the Council is effectively managed and adheres to the standards set out in the Public Spending Code. Cavan County Fire Authority was established under Section 9 of the Fire Services Acts 1981 & 2003. It strives towards ensuring that no-one in the community needlessly dies as a result of a fire by finding the optimal balance between fire prevention, fire protection and fire service response. In addition it provides a public service which is safe, well-managed, effective and efficient.

The In depth Review found that the appropriate organisational management structure and business plans were in place together with rigorous budget, financial, and risk control procedures applied that appear to be in accordance the relevant Standards, Good Practice Guidance, SOG's,, Dept regulations and the Council's own governance procedures. Funding allocations, budgets, the related fire expenditure, income generated from fire charges and national key performance indicators are closely monitored by both the Fire Service Authority and Cavan County Council so as to achieve maximum outcomes from the fire services provided and to support the strategic objectives of the Council's Corporate Plan 2014-2019.

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

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

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

Internal Audit is satisfied that the activities of Cavan County Fire Service Authority appear to comply with Dept regulations and guidelines. On this basis it is recommended that they continue to apply all relevant controls and procedures that support/ensure maximum outputs/outcomes for the ongoing community safety in regards to fire prevention, fire protection and fire service responses within the County.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on Cavan County Council's Fire Service Revenue Expenditure Project for 2017.

**Summary of In-Depth Check:** Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three year period. In line with this requirement an in-depth review of the Council's Fire Services Programme - Revenue Code E11 was undertaken. The current expenditure value of this programme for 2017 was €3,835,428.00 which represents approximately **7%** of the total value of Cavan County Council PSC revenue projects of €53,640,377.72.

The core objective of Cavan County Fire Service Authority is to protect lives, infrastructure & property by delivering consistent and effective responses to fire and emergency incidents and reduce the risk of fires within the community through fire prevention and fire protection programmes. The main inputs supporting this service include the Local Govt Funding/Revenue Budget of €3,870,092.00, Skilled & competent Fire Personnel (93), Fire Station Buildings (10), High Spec Fire Vehicles and Equipment and the Local Authority Admin & IT Supports. Cavan County Fire Service attended a total of 182 call-outs in respect of fires and 410 call-outs in respect of all other emergencies in 2017. In line with national stats the average time taken in minutes to mobilise fire brigades in Cavan County to fire incidents was recorded at 6.03 minutes and 5.11 minutes in respect of all other incidents. Fire Service expenditure incurred for 2017 on revenue programme was €3,835,428.00 with income receipts generated from the fire service charges of €184,608.00. The continued existence of this essential revenue programme is therefore very much dependent on local government funding.

The objectives, activities and the proposed output/targets for outcome of Cavan County Fire Service Authority are clearly defined in their Fire Service Business Plan for 2017/2018 which is reviewed by the relevant stakeholders. Risk management procedures are in place together with assessments of key KPIs by the Chief Fire Officer, relevant fire personal and the Senior Executive Team of Cavan County Council.

All fire activities appear to be operated in accordance with the National Adopted Standards, Operational Guidance and Good Practice. The operations of the Fire Service Authority are closely governed by their Fire Service Business Plan, the Safety Management Policy, their Risk Management Procedures, Fire Charges Procedure Manuals and extensive IT System/Admin supports. Budget allocations are strategically managed to ensure maximum outputs and outcomes are achieved and the associated service risks of Cavan County Fire Authority are identified and effectively managed.

Based on findings of the in-depth review of the operations of Cavan County Fire Service Authority Internal Audit, it is of the opinion that this Revenue Expenditure Programme appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

# **Quality Assurance – In Depth Check**

**Capital Project**

**Cavan Bridges Rehabilitations 2015**

## Quality Assurance – In Depth Check

### Cavan North West Bridge Rehabilitation Capital Project

#### (Cavan Bridges Rehabilitations 2015 )

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#### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	<b>Cavan North West Bridge Rehabilitation Capital Project 2015</b> Task Order No 258 2015 North West Bridge Rehabilitation Programme - Contract 1 Cavan Bridges Agresso Project Bridge Jobs 22100016 - 22100018 Agresso Project Bridge Jobs 22200015 - 22200020
<b>Detail</b>	Transport Infrastructure Ireland (TII) carried out a condition survey on National Road bridges in County Cavan. Nine number bridges were identified as requiring rehabilitation works. An allocation was received by Cavan Co Co from TII to facilitate these required works.
<b>Responsible Body</b>	Roads Design Department, Cavan County Council and Transport Infrastructure Ireland
<b>Current Status</b>	Substantial completion certificate was issued to John Cradock Ltd on the 17th February 2017.
<b>Start Date</b>	The contract date was the 4th April 2016. The commencement date on site was the 3rd May 2016.
<b>End Date</b>	The initial date for substantial completion was the 31st October 2016. The actual date of substantial completion was the 17th February 2017.
<b>Overall Cost (Est)</b>	<b>€3,257,452.27</b>

## **Project Description**

In 2015, Transport Infrastructure Ireland (TII) working in partnership with Cavan County Council established the need to carry out rehabilitation and improvement works on nine road bridges on the National roads in County Cavan. Six bridges were on the N87 National Secondary Road and the remaining three were on the N3 National primary road. TII appointed Roughan O'Donovan consulting engineers to design, tender and supervise this major infrastructural bridge project referred to as the North West Bridge Rehabilitation contract while the Roads Design Department of Cavan County Council was primarily responsible for administration of the main contract, the Part 8 Planning application, liaising with the service provider Eir, various stakeholders including landowners/the general public and also for co-ordinating traffic management requirements.

The works comprised of the rehabilitation of 9 no. structures. A brief summary of the works at each site include inter alia the following:

### ***Structure No. 1 Virginia Bridge CN-N03-017.00***

- Traffic management;
- Diversion/protection of all services;
- Support to carriageway and arches;
- Take down existing spandrel walls and retaining walls;
- Construction of extensions to abutment and pier supports and masonry cladding;
- Construction of deck widening and masonry cladding;
- Construction of retaining walls and masonry cladding;
- Construction and rehabilitation of masonry parapets;
- Waterproofing of bridge deck;
- Resurfacing of bridge deck and approaches.

### ***Structure No. 2 Beaghy Bridge CN-N03-012.00***

- Site set-up;
- Provision of traffic management system;
- Break out existing raised verge on the south side of the bridge;
- Diversion/protection of existing services;
- Remove existing waterproofing system;
- Remove existing parapet system;
- Construction of reinforced concrete elements;
- Backfilling and reconstruction of raised verges;
- Erection of safety barriers on approaches;
- Masonry repairs and re-pointing to arch;
- Masonry construction of parapets.

**Structure No. 3 Drumconra Bridge CN-N87-001.00**

- Site set-up;
- Provision of traffic management system;
- Break out existing surfacing and backfilling using concrete backing;
- Diversion/protection of existing services;
- Remove existing parapet on south;
- Excavation for widening foundations;
- Construction of reinforced concrete slabs and retaining walls;
- Construction of concrete slab;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verges;
- Erection of safety barriers on approaches;
- Masonry repairs and re-pointing to arch;
- Construction of parapets.

**Structure No. 4 Cladagh Bridge CN-N87-002.00**

- Site set-up;
- Provision of traffic management system;
- Break out existing parapet on east and construction of widening concrete slab;
- Diversion/protection of existing services;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verge and parapet
- Re-construction of parapet;
- Breaking out existing parapet on west and construction of widening concrete slab;
- Concrete repairs and installation of rock armour.

**Structure No. 5 Borim Bridge CN-N87-004.00**

- Site set-up;
- Provision of traffic management system;
- Break out existing parapets and pavement;
- Diversion/protection of existing services;
- Remove existing waterproofing system;
- Construction of reinforced concrete upstand;
- Construction of new retaining structures;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verges;
- Erection of parapets and safety barriers on approaches;
- Masonry repairs and re-pointing to arch;
- Deck strengthening comprising of CFRP bonded and anchored plates

**Structure No. 6 Killycrin Bridge CN-N87-011.00**

- Site set-up;
- Site clearance and security;
- Provision of traffic management system;
- Break out existing parapet and raised verge on the south side of the bridge under the supervision of Cavan County Council and other utility providers as necessary;
- Diversion/protection of existing services;
- Remove existing waterproofing system;
- Construction of reinforced concrete restraining slab;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verges;
- Erection of safety barriers on approaches;
- Masonry repairs and re-pointing to arch;
- Site clearance and demobilisation.

**Structure No. 7 Derryginny Bridge CN-N87-016.00**

- Site set-up;
- Provision of traffic management system;
- Break out existing parapet and raised verge on both sides of the bridge;
- Diversion/protection of existing services;
- Remove existing waterproofing system;
- Construction of reinforced concrete up-stand slabs;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verges and parapets;
- Erection of safety barriers on approaches;
- Masonry repairs and re-pointing to arch;

**Structure No. 8 Doon Bridge CN-N87-017.00**

- Site set-up;
- Provision of traffic management system;
- Break out existing parapet, surfacing and raised verge on both sides of the bridge;
- Diversion/protection of existing services;
- Remove existing waterproofing system;
- Construction of reinforced concrete slabs;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verges and parapets;
- Erection of safety barriers on approaches;
- Masonry repairs and re-pointing to arch;
- In-stream retaining wall construction.

### **Structure No. 9 Billis Bridge CN-N03-016.00**

- Site set-up;
- Provision of traffic management system;
- Break out existing raised verge on the south side of the bridge;
- Diversion/protection of existing services;
- Remove existing waterproofing system;
- Remove existing parapet system;
- Construction of reinforced concrete up-stand;
- Waterproofing of all concrete elements;
- Backfilling and reconstruction of raised verges
- Erection of safety barriers on approaches;
- Masonry repairs and re-pointing to arch;
- Masonry construction of parapets.

The form of Contract used was the Public Works contract for Civil Engineering Works Designed by the Employer. As the bridge works were specialised the form of procurement used was a two stage process under the restricted procedure. As part of this a suitability assessment questionnaire detailing the criteria was issued to the contractors who expressed interest to compete in the tender process. The five contractors who received the highest ranked marks were then invited to submit priced tenders.

Cavan County Council published the pre-qualification documents for Eirspan Bridge Management System Task Order 258: 2015 North West Bridge Rehabilitation Programme - Contract No. 1 - Cavan Bridges on the e-Tenders website. The return date for the submission of prequalification documents by Applicants was the 17th April 2015.

Applicants returned completed documents to the TII and assessment of the submissions was carried out by the TII. The contract notice for the competition identified 5 no. applicants that would be invited to tender for the contract. The list of successful applicants was issued to ROD on the 2nd September 2015. Five applicants were invited to tender for the contract.

Tender documents were dispatched to the five shortlisted candidates on Tuesday 29th September 2015. During the tender period bulletins were issued to the five shortlisted candidates as follows:

- Tender bulletin No. 1 issued on 6th October 2015
- Tender bulletin No. 2 issued on 15th October 2015
- Tender bulletin No. 3 issued on 20th October 2015

Tenders were submitted to Cavan County Council on Wednesday 28th October 2015 and were subsequently opening in accordance with Cavan County council procurement procedures.

Cavan County Council issued the Tenders received from candidates to ROD consulting engineers on Thursday 29th October 2015. Valid tenders were received from all five shortlisted candidates, however one candidate later withdrew from the competition.

An appraisal of the tender submissions found that John Cradock Ltd provided the most economically advantageous tender price @ €2,011,875.27.

The main contract was signed on the 26th April 2016 and work commenced on 3rd May 2016. Throughout the project Roughan O'Donovan project managers undertook regular site visits & consultation meetings with the contractor. Monthly progress meetings were also held with Cavan County Council. All necessary works carried out by the contractor were certified and approved by the project manager. The project was completed in Feb 2017. With the exception of some minor defects the works appears to have been completed to satisfactory standards.

The final main contract price is approx €2.95m. This included additional works. A conciliator was used to finalise the agreed payment settlement for these additional works.

Listed below is a summary of the project expenditure up to 31st Dec 2017 which amounted to €2,699,854.18. Please note that this figure does not include the additional contract payments of €423,900.20 made in earlier 2018 or the retention figure €133,697.89 that is due to be paid the contractor after the defect period. It is therefore envisaged that the overall cost of this Bridge Rehabilitation project will come in over budget at €3.25m. These figures are inclusive of VAT. Total contract costs of this scheme are being funded by Transport Infrastructure Ireland.

#### **Summary of the Bridge Rehabilitation Project Expenditure**

<b><u>JOB</u></b>	<b><u>Details</u></b>	<b><u>Sub total</u></b>	<b><u>Totals</u></b>
22100016	NPBR VIRGINIA BRIDGE		1,315,625.57
22100017	NPBR BEAGH BRIDGE		105,202.14
22200015	NSBR DRUMCONRA BRIDGE		133,888.45
22200016	NSBR CLADDAGH BRIDGE		384,588.67
22200017	NSBR BORIM BRIDGE		260,220.29
21200873	NSBR KILLYCRIN BRIDGE	1,904.18	
22200020	NS BRIDGE KILLYCRIN	<u>146,912.12</u>	148,816.30
22200019	NSBR DERRYGINNY BRIDGE		103,750.24
22200018	NSBR DOON BRIDGE		142,560.37
22100018	NPBR BILLIS BRIDGE		<u>105,202.15</u>
	<b>Total Expenditure to the End of 2017</b>	<b>31/12/2017</b>	<b>€2,699,854.18</b>
22100016	Project Contract Charges paid to date in 2018	<b>2018</b>	<b>€423,900.20</b>
	Retention Payment due on cessation of the defects period. (Inclusive of Vat)	<b>2018</b>	<b><u>€133,697.89</u></b>
	<b>Projected Overall Cost of the Project</b>		<b>€3,257,452.27</b>

A Post Project Review is scheduled for Jan 2019.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Roads Dept has completed a Programme Logic Model (PLM) for the Cavan Bridge Rehabilitation Capital Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>• Transport Infrastructure Ireland (TII) carried out a condition survey on National Road bridges in County Cavan. Nine number bridges were identified as requiring rehabilitation works.</li> <li>• Improve facilities for pedestrians</li> <li>• Greatly enhance streetscapes</li> <li>• Preserve the bridge structure</li> </ul>	<ul style="list-style-type: none"> <li>• Transport Infrastructure Ireland (TII) funding (Approx. €3,100,000)</li> <li>• Cavan County Council’s staff and technical resources.</li> <li>• Buy-in of community and landowners at each of the 9 bridge locations</li> <li>• Statutory Consultees and Stakeholders.</li> <li>• Steering and Management of the Project by TII &amp; Council.</li> <li>• Specialist Engineering Consultancy Services, including Consultancy Reports &amp; findings</li> </ul>	<ul style="list-style-type: none"> <li>• Specialist engineering consultancy services design of remedial works</li> <li>• Procurement of Geotechnical contractors in order to progress design of remedial works</li> <li>• Part VIII Planning process for the N3 Virginia Bridge as it was a protected structure and this bridge was being widened.</li> <li>• Land dedication agreements with each landowner affected at the various bridge locations.</li> <li>• Stage 1 - Suitability assessment questionnaire pre-qualification</li> <li>• Stage 2 Inviting the five contractors who received the highest ranked marks to submit priced tender.</li> <li>• Completion of Project</li> <li>• Drawdown of TII funding</li> <li>• Monitoring the budgets.</li> <li>• Factoring in all environmental considerations</li> <li>• Conciliation Process</li> <li>• Post Project Review</li> </ul>	<ul style="list-style-type: none"> <li>• The completed works provide a safe and fit for purpose structure.</li> <li>• Greatly enhance the appearance of the nine structures.</li> <li>• Improve pedestrian facilities.</li> <li>• Works completed on the bridges</li> <li>• The scheme was over budget. This was owing to some additional works items called up and also there were some contractual claims during the course of the works which were settled between the contractor and CCC.</li> </ul>	<ul style="list-style-type: none"> <li>• The rehabilitation works carried out on the 9 bridges provide a safe and fit for purpose structures.</li> <li>• The works designed and carried out are aesthetically pleasing factoring in the heritage value of these masonry structures.</li> <li>• The bridge works designed greatly enhance the streetscape and improve pedestrian facilities at two number structures namely Cladagh bridge and Virginia Bridge,</li> </ul>

## **Description of Programme Logic Model**

**Objectives:** The primary objective of this scheme is to improve the structural integrity of the nine identified structures together with improving pedestrian's facilities and enhancing both the streetscape and landscape.

### **Activities:**

Initial Inputs - Funding of Technical Consultancy Services and associated approvals by the TII. In-house staff resources and expertise, buy-in from the public and land owners in the locality of the project area. Specialist engineering consultancy services design of remedial works. Procurement of Geotechnical contractors in order to progress design of remedial works. Part VIII Planning process for the N3 Virginia Bridge as it was a protected structure and this bridge was being widened. Land dedication agreements with each landowner affected at the various bridge locations. Stage 1 - Suitability assessment questionnaire pre-qualification. Stage 2 Inviting the five contractors who received the highest ranked marks to submit priced tender. Completion of Project. Drawdown of TII funding.

### **Outputs:**

The main output is that the completed works provide a safe and fit for purpose structure. Greatly enhance the appearance of the nine structures. Improve pedestrian facilities. Works completed on the bridges. The scheme was over budget. This was owing to some additional works items called up and also there were some contractual claims during the course of the works which were settled between the contractor and CCC.

### **Outcomes:**

The rehabilitation works carried out on the 9 bridges provide a safe and fit for purpose structures.

The works designed and carried out are aesthetically pleasing factoring in the heritage value of these masonry structures.

The bridge works designed greatly enhance the streetscape and improve pedestrian facilities at two number structures namely Cladagh bridge and Virginia Bridge.

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

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The following section tracks the Cavan Bridge Rehabilitation Capital Project from inception to conclusion in terms of major project/programme milestones



27th January 2015	Letter of Intent issued by TII to Roughan & O'Donovan Engineering consultants for the 2015 NW Bridge Rehabilitation Programme Contract No. 1 Cavan Bridges.
11th March 2015	An invitation to tender for Geotechnical Investigation with relevant documents was uploaded on the e-tenders website to potential Tenderers.
1st April 2015	Tenders received from specialised contractors. Priority Geotechnical Ltd submitted the most economically advantageous tender.
17th April 2015	Advertised Stage 1 of prequalification suitability assessment on e-tenders.
7th May 2015	Part 8 Planning advertised for widening of Virginia bridge which is a protected structure.
13th July 2015	Elected members approved Part 8 Planning.
29th September 2015	Invited the 5 highest ranked contractors to tender for the 9 structures under the restricted procedure.
28th October 2015	Tenders returned and tender assessment carried out.



19th November 2015	Letter of Intent & Unsuccessful Notification.
4th April 2016	Contract Award to John Cradock Ltd. CEO No 16/45R
22nd April 2016	CEO No 16/66R Seal Attached to the Contact
26th April 2016	Contract Agreement Signed by both parties
3rd May 2016	Commencement date
31st October 2016	Substantial Completion
17th February 2017	Actual substantial completion
23rd November 2017	Conciliation meeting took place between John Cradock Ltd. and Cavan County Council.
21st December 2017	Conciliator issued his Recommendation.
28th December 2017	Conciliator issued Report on his Recommendation
31st January 2018	Both parties agree to the conciliator's Recommendation
31st January 2019	Post Project review of overall project

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cavan Bridge Rehabilitation Capital Project.

Project/Programme Key Documents		
	Title	Details
1	Evidence of Letter of Intent issued to Roughan & O'Donovan Engineering Consultants by TII	Letter of Intent issued on 27th January 2015 by TII to Roughan & O'Donovan Engineering Consultants as the lowest tender for task order (Project Planners, Managers & Consultants)
2	Geotechnical Investigation Contract Tendering Documentation	An invitation to tender for Geotechnical Investigation with relevant documents was uploaded on the e-tenders website to potential Tenderers. Tenders received from specialised contractors 1st April 2015. TII was fully responsible for this contract.
3	<p>Eirspan Bridge Management System Task Order 258 Tendering Documentation</p> <p><b>Stage 1:</b> Prequalification suitability assessment on e-tenders.</p> <p>Copy of Part 8 Planning Documentation /Minutes of Elected Councillors Meeting</p> <p><b>Stage 2:</b> Under the restricted tendering procedure the five highest ranked contractors were Invited to tender for the 9 bridge structures.</p> <p>Records on Opening the Tender Submissions by Cavan County Councils Tendering Committee</p>	<p>Advertised Stage 1 of Prequalification suitability assessment on e-tenders Roughan &amp; O'Donovan dated 17th April 2015</p> <p>Part 8 Planning advertised for widening of Virginia bridge which is a protected structure 7th May 2015. Elected members approved Part 8 Planning 13/07/2015</p> <p>Stage 2 of the tendering process: The 5 highest ranked contractors were Invited to tender for the 9 structures under the restricted procedure dated 28th Sept 2015</p> <p>The final date of receipt of tender submissions 28th Oct 2015. Valid tenders were received from all five shortlisted candidates. One candidate later withdrew from the competition.</p>

<b>4</b>	Copy of Assessment Report on the tenders submissions regarding the competition for Bridge Works on Task Order 258	This report was issued by Roughan & O'Donovan outline their assessment and recommendation on the various tenders submitted Date Nov 2015
<b>5</b>	Copies Letter of Intent & Unsuccessful Notification issued to Tenders	Letter of Intent & Unsuccessful Notification issued to all submissions on 19th November 2015.
<b>6</b>	Documentation on Appointment of Bridge Rehabilitation Works Contractor: Letter of Offer, Letter of Acceptance & copy of the Contract & Relevant Chief Executive's Order. A copy of the Health & Safety PSCS statement, Insurance Certificates and Tax Clearance Certs	Letter of offer was issued 04/04/16 to the winning contractor outlining the particulars of the contract including H&S Requirements, Insurance and Tax Clearance Certs. Letter of acceptance was received from the Contractor on 04/04/2016. The Chief Executives Order Sealing the contract was signed 22/04/2016 and the contract was signed on 26/04/2016.
<b>7</b>	Sample of Invoices and Certificates of Completed Bridge Works 2015-2017	Supporting Documentation of Project Expenditure transactions as processed on the Council's Agresso Accounts.
<b>8</b>	TII Grant Recoupment Documentation on the Bridges Rehabilitations project	Particulars of the project expenditure recouped from TII
<b>9</b>	Evidence of the Conciliation Meeting 23rd November 2017	Particulars of Conciliation Meeting took place between John Cradock Ltd and Cavan County Council.
<b>10</b>	Copy of Conciliator's Recommendations Report on the disputed Contact charges 22nd December 2017	Conciliator issued his Recommendation in regard to the addition disputed contract charges.
<b>11</b>	Form A1 request tor T11 Approval for additional contract funding: Dated 25/01/2015	Approval sought in relation to the outcome of the addition contract charges as per the Conciliators Recommendation
<b>12</b>	Email from TII confirming approval of additional funding	This was an email from TII stating that any necessary funding in relation to settlement of the contract account in line with the Conciliator's recommendation was approved.

**Key Document 1: Roughan & O'Donovan Engineering Consultants Appointment as Project Managers on behalf of TII**

All relevant documentation in regard to this tender was available for inspection. There was an email from TII confirming that a Letter of Intent issued no 27th January 2015 by TII to Roughan & O'Donovan Engineering Consultants as the lowest tender for task order 258.

**Key Document 2: Geotechnical Investigation Contract Documentation**

All relevant documentation in regard to this tender was available for inspection. An invitation to tender for Geotechnical Investigation with relevant documents was uploaded on the e-tenders website to potential Tenderers on 11th March. Tenders received from specialised contractors. Priority Geotechnical Ltd was the most economically advantageous tender. TII took total responsibility for this contract.

**Key Documents 3 – 12: All Records associated with Main Work Contract re the Bridge Management System Task Order 258**

All records with regard TII bridge grant funding allocation, the main works contract tendering process, Part 8 Planning approval, awarding of project contract, Health and Safety statements (PSCS), Insurance and tax clearance requirements, management /certification of works undertaken, payment of invoices, expenditure recoupment /TII grants and documentary evidence of the conciliation process undertaken in regards to addition disputed contract charges was clearly documented and readily available for inspection.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Cavan Bridge Rehabilitation Capital Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Letter of Intent issued to Roughan & O'Donovan Engineering Consultants by TII Bridge Funding Grant Allocation Documentation (Form A1)	Certification and assessment of the appointment of the bridge project management team. Evidence of approval of TII funding.	Yes
Tendering Records on Eirspan Bridge Management System Task Contract Order 258.  Particulars of tender submissions and assessments for the Bridge Rehabilitation Works Contract	To determine compliance with the necessary procurement regulation and that the contract was awarded to the most economical advantageous tender.	Yes
Documentation on appointment of Bridge Rehabilitation Works Contractor. Particulars of the Contract, Agreed Tendered Price, Works Schedule, Project Timeframe, H&S Certs, Insurance Certs & Tax Clearance	To assess standard of compliance with the contract requirements.	Yes
Copies of the supporting documentation on all Project Expenditure i.e. Purchase orders, Invoices, payment certifications for completed works.	To ensure that expenditure charges to the project was correct and in accordance with tendered prices. To ensure best control practices was applied to the certification of project goods, works and services.	Yes
TII Grants Recoupment Records and Expenditure Schedules on the Rehabilitation Project	To ensure that all eligible project expenditure incurred by the Council was fully recouped from TII	Yes
Contract Conciliation Records	To assess the outcome of the conciliation process. To ensure the best outcome was achieved at a minimum cost to the organisation and ultimately TII	Yes
Post Project Review Records	To determine if the objectives of the project were achieved in regard outputs and outcomes. Examine to level of compliance with the Public Spending Code.	Scheduled Jan 2019

## **Data Availability and Proposed Next Steps**

This in-depth review found that all the necessary information and documentation on the Bridge Rehabilitation Capital Project was available for inspection. The key documents relevant to this capital project were TII's works/grant approval documentation, the procurement records on the appointment of the Project Consultants/Managers, the Geotechnical Investigation Contract and the Bridge Rehabilitation Works Contract. The agreed terms and conditions of the contract outlining including the tendered price, works schedule /project timeframe, H&S documentation, Insurance & Tax Clearance Certs, Part 8 Planning Approval, and the Chief Executive's Orders. Details of progress meetings, certification of works completed & approved, financial records including certificates of completed works, expenditure invoices and grant recoupment records. All records in regard to the disputed additional contract charges, the conciliation process, and the recommendations/agreement reached between Cavan County Council and the Contractor together TII's approval confirmation of the additional funding.

While the project was substantially completed on 31st Oct 2016 the actual date when the works were finalised was outside the initial scheduled contract timeframe. The prime reasons for the delay were traffic management issues along the Virginia/ Dublin Road Bridge Route and various contract changes undertaken by the Contractor. Final payment for same were agreed through a conciliation process.

The contract was ultimately managed by Roughan & O'Donovan Engineering Consultants on behalf of the TII.

Maintenance works of defects identified by the project manager is currently being undertaken by the Contractor. The next step to be undertaken by Cavan County Council is a post project review which is scheduled for January 2019.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the Cavan North West Bridge Rehabilitation Capital Project based on the findings from the previous sections of this report.

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

Yes the delivery of the Cavan North West Bridge Rehabilitation Capital Project complies with the standards set out in the Public Spending Code. In consultation with Cavan County Council TII primarily took responsibility for managing the planning, appraisal stages and implementation stages of the project while the Roads Dept of the Council provided the necessary admin support, tendered contracts, liaised with relevant stakeholder and co-ordinated traffic management plan and processed supplier/contract payments. As works of the main project contract is still in the defects period the Post Project Review period is scheduled for Jan 2019.

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

Yes with the exception of the particulars of the Post Project Review which is scheduled in January 2019 the necessary data and information is available to allow for a full evaluation of **Cavan North West Bridge Rehabilitation Capital Project** at a later date.

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

Following this PSC In-depth Review the general opinion formed is that given the complexity of the specialised nature of this works undertaken including the level of unforeseen project issues and contract changes that arose the recommendations of conciliation process appears to have achieved the best possible outcome for both Cavan County Council and TII.

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## Section C: In-Depth Check Summary

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### Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the **Cavan North West Bridge Rehabilitation Capital Project**

**Summary of In-Depth Check** Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over three year period. In line with this requirement an in-depth review was undertaken on Cavan North West Bridge Rehabilitation Capital Project which the Roads & Infrastructure Dept of the Council in conjunction with Roughan & O'Donovan Engineering Consultants undertook behalf of TII. On drafting the inventory list for 2017 the estimated lifetime value of this Capital Project is **€3,257,452.27** which represents approximately **2 %** of the total value of Cavan County Council's PSC Capital Projects of **€165,749,075.37**.

The key objective of the Cavan North West Bridge Rehabilitation Capital Project was to improve the structural integrity of the nine identified structures together with improving pedestrian's facilities and enhancing both the streetscape and preserving the historic bridge landscape of the county. Transport Infrastructure Ireland (TII) initially carried out a condition survey on National Road bridges in County Cavan. Nine number bridges were identified as requiring rehabilitation works.

An allocation was received by Cavan Co. Co. from TII to facilitate these required works. Roughan & O'Donovan Engineering Consultants was responsible for planning designing and management of the bridge rehabilitation works for TII while Cavan County Council was primarily responsible for the overall administrative procedures of the project. Over the lifespan of the project there were numerous amendments to the bridge contract and substantial traffic management issues that resulted in an extension of the project completion timeframe and an increase in the final contract price. The additional charges were agreed following a conciliation process. The project is substantially complete with the exception of some minor defect works being currently undertaken by the contractor. A project review date is scheduled for January 2019.

In achieving the prime objectives of the scheme and maximising the proposed outputs and outcomes both Roughan & O'Donovan Engineering Consultants and the Cavan County Council undertook to strategically manage the appointment of relevant contractors and implementation of works contract on behalf of TII.

Based on findings of the in-depth review of the Cavan North West Bridge Rehabilitation Capital Project 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**

**2221155C - N55 -Corduff To South Of Killydoon - Section B**

## Quality Assurance – In Depth Check:

### Section B of N55 Corduff to South Killydoon Road Upgrade Capital Project

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#### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	<b>Section B of N55 Corduff to South Killydoon Roads Improvement Capital Project Capital Job No 2221155C</b>
<b>Detail</b>	This scheme involves the online realignment and new alignment construction of approximately 3.7 km of the strategic cross-country N55 National Secondary Road, in the southern part of County Cavan between the N3 and N4 junctions.
<b>Responsible Body</b>	Transport Infrastructure Ireland (TII) - Sanction Authority Roads Design Dept of Cavan County Council -Sponsoring Agency
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	January 2017
<b>End Date (Est.)</b>	End of 2022 Schedule
<b>Overall Cost (Est.)</b>	<b>€18,811,019.00</b>

## **Project Description: Section B -N55 Corduff to South Killydoon Road Upgrade**

This capital project is known as **Section B** of the N55 Corduff to South of Killydoon Roads Improvement Scheme. It involves the online realignment and new alignment construction of approximately 3.7 km of the strategic cross- country N55 National Secondary Road, in the southern part of County Cavan between the N3 and N4 junctions.

This Roads Improvement Scheme is also listed as one of the specified objectives (P1015) of the County Development of Cavan County Council for 2014-2020 i.e. *to progress the N55 National Secondary Route, Corduff to South of Killydoon Realignment Scheme to completion, subject to TII funding.*

The Council has engaged on a programme of route improvements for the N55 within their county jurisdiction over a number of years. While the section of the N55 between Cavan and Ballinagh is completed to an acceptable standard there are still sections within Cavan, South of Ballinagh, which had not been improved known as Sections A and B of the N55 Corduff to South of Killydoon Roads improvement Scheme. These sections of the road have a high risk of traffic accidents are still considered to be below standard as they are narrow, hilly and bendy.

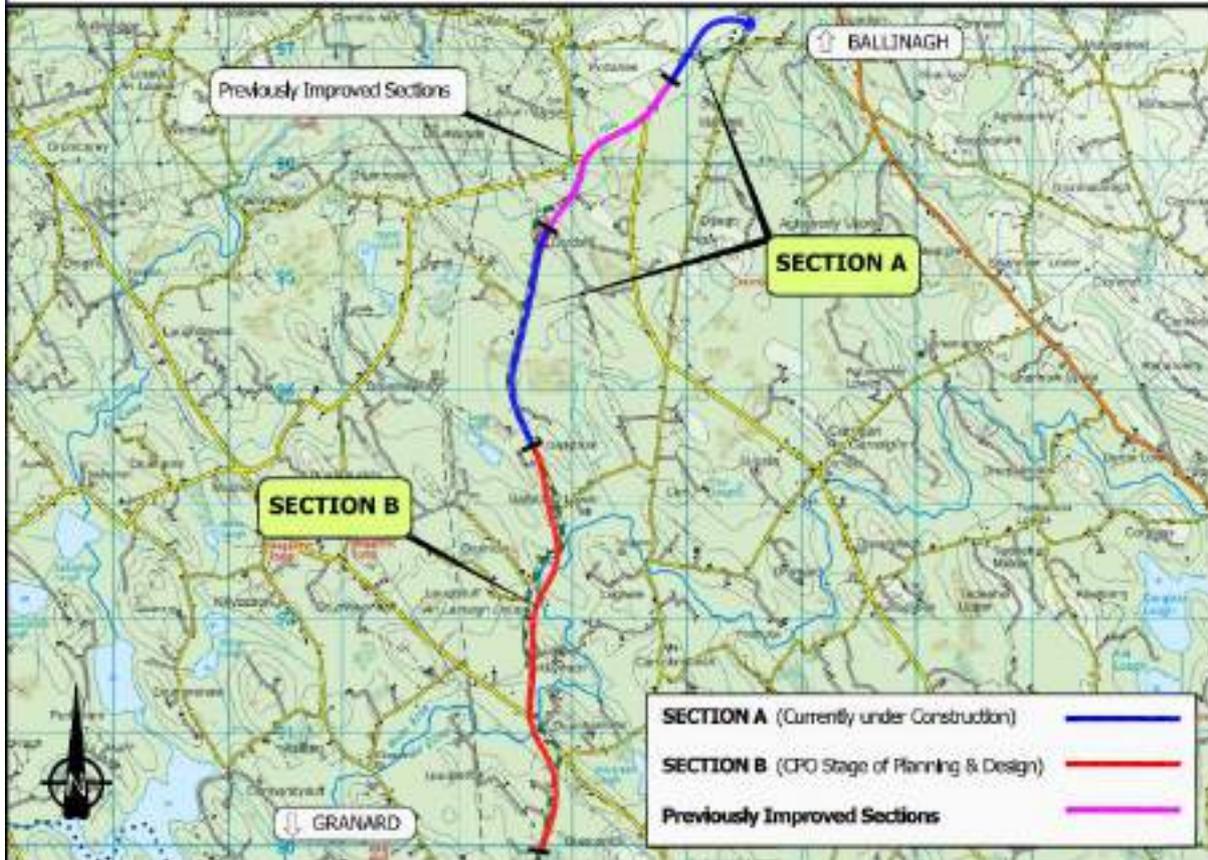
In 2010 Cavan County Council made its initial submission to the NRA (Now the TII) seeking the appropriate funding allocation and approval to initiate the planning and design phases of the necessary road improvement works. This was sanctioned in principle pending further appraisal reports. RPS Consulting Engineers were commissioned in 2012 to study the sections of the route needing the improvements i.e. 1km section south of Ballinagh between the townlands of Garrymore and Pottahee and a 5km section between the townland of Corduff and South of the village of Killydoon. These are separated by a 1.5km section that was improved in 2012 (N55 Corduff Stage 3 Scheme). A Route Selection Report for the N55 Corduff to South Killydoon Scheme was completed in May 2013, covering the 7.5km length between Garrymore and South of Killydoon, informed by traffic data collected in December 2011.

Given TII funding limitations, phased construction of the emerging preferred scheme was proposed.

**Section A** Phase 1 – Garrymore to Pottahee & Phase 2 – Realignment at Oghill  
**Section B** Phase 3 – Realignment at Ballytrust & Phase 4 – Realignment at Killydoon

The initial Contract with RPS Consulting Engineers was for Planning and Design (TII Phases 1 to 4) of the overall 6.9km Scheme from Corduff to South of Killydoon. However, on the Sanctioning Authorities advice, the scheme was split in 2014 into 2 Schemes, Section A and Section B with Section B being temporarily shelved while Section A was progressed to Construction Stage.

## N55 Corduff to South of Killydoon Realignment Scheme



Phases 1 and 2, grouped together as Section A, were the subject of a Project Appraisal Report submitted to TII in 2014. This project progressed to construction stage in 2017. Please note Cavan County Council undertook an In-depth Review of Section A of this scheme as part of their PSC Report for 2015.

**This In-depth review relates to Section B of Scheme with regard to Phases 3 and 4 which covers a length of approximately 3.7km. Section B of the scheme progressed to the Preliminary Design & Appraisal Stages of the Project Lifecycle in 2017 using the existing traffic model.**

When Section B was revisited in 2017 it required a review in light of new and updated design standards and independent deliverables were required to progress the scheme to detailed design stage. RPS's contract was amended in light of these external factors which had implications on both the financial budget and time schedules. However all changes affecting time and budget were approved by the Sanctioning Authority.

The design deliverables were recently submitted and approved by TII for advancement of Section B to CPO Stage which included the Project Appraisal Report and Minor Project Budget Sheet detailing the up to-date scheme cost estimates.

**Section B-** Phases (3 & 4) of the improvements scheme presents as a notably poor section of alignment flanked by roads which have been improved significantly in standard (or will be when Section A is completed). As a result, it may become a potentially hazardous section of the route where driver frustration may result in inappropriate driver behaviour. Thus, it is considered a priority to progress the development of Section B of the N55 Corduff to South of Killydoon Project to an appropriate standard.

The overall total scheme cost estimate has been adjusted as the project has progressed through the various design phases 1 to 4.

The viability of the scheme is a matter for TII as the funding authority. Based on the recently completed Project Appraisal the scheme is continuing to be funded as it has a good Benefit to Cost Ratio (BCR) and Multi Criteria Analysis (MCA) Score.

**Total Budget inclusive of VAT Proposed for Section B of the Scheme = €18,811,019.00**

A Preliminary Design Report was issued by RPS Consultants on 16/11/2017. At the end of 2017 the expenditure total of this project/job was €58,615.66.

Upon completion of route improvements to the sections of the N55 between Pottahee and South of Killydoon, the route of the N55 in County Cavan should be completed to a satisfactory standard between the significant urban centres and the county boundary.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Roads Dept has completed a Programme Logic Model (PLM) for **Section B** of the N55 Corduff to South of Killydoon Roads Improvement Scheme. 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"> <li>• Reduce accident numbers and the proportion of fatal and serious injuries.</li> <li>• Improve road safety and ultimately reduce the number of collisions on this section of the N55.</li> <li>• Address the very poor vertical and horizontal alignment of the N55 Road</li> <li>• Reduce the direct costs of transportation</li> <li>• Minimise the impact on the Roads improvement scheme on the environment</li> <li>• Reduce motorist's Journey Times</li> <li>• Improve Accessibility and Integration</li> </ul>	<ul style="list-style-type: none"> <li>• TII Funding re Transport Infrastructure Ireland (Approx €18,811,019.00)</li> <li>• Cavan County Council's in-house funding, staff and technical resources.</li> <li>• Buy-in of community and landowners in the locality of this section of the N55</li> <li>• Management of the Project by the Council.</li> <li>• External Consultants</li> <li>• Consultancy Reports &amp; findings</li> <li>• External Contractor</li> </ul>	<ul style="list-style-type: none"> <li>• Preliminary appraisal of the project.</li> <li>• Clearly define the need and objective of project.</li> <li>• Seek relevant Dept (TII) approval.</li> <li>• Set key project milestone dates</li> <li>• Procurement of the Technical Consultants</li> <li>• Undertake a Multi Criteria analysis.</li> <li>• <b>Phase 1</b> Scheme Concept &amp; Feasibility Study.</li> <li>• <b>Phase 2</b> Identify Feasible Options / Route Selection, Risk Assessment drafting of the business case</li> <li>• Review all relevant constraints, total costs including required land acquisitions</li> <li>• <b>Phase 3</b> Overall Design of selected options</li> <li>• <b>Phase 4</b> EIA environment impact assessment, EAR Statutory Processes Part 8 Compulsory land purchases</li> <li>• <b>Phase 5.</b> Detailed Designs, Advance Works and Construction Document Preparation, Tender and Award of Contract on approval of NRA/ TII</li> <li>• Construction &amp; Implementation of the Project</li> <li>• Drawdown of Dept Funding</li> <li>• Drawdown of Dept Funding &amp; Closeout</li> <li>• <b>Post Project Review.</b></li> </ul>	<ul style="list-style-type: none"> <li>• Completed Section B of the Roads Improvements scheme on the N55 Improved Roadway</li> <li>• Road Safety Standard of N55 Road enhanced</li> <li>• Safer Driving Conditions for N55 Road Users</li> <li>• Cost of project kept within budget</li> </ul>	<ul style="list-style-type: none"> <li>• Overall number of collisions / accidents / critical injuries on this section of the N55 reduced.</li> <li>• No of Roads fatalities on the N55 reduced.</li> <li>• Risk of accidents effectively controlled.</li> <li>• Supporting the economy and Improving accessibility to deprived rural areas</li> <li>• Possible reductions in Journey times</li> </ul>

## **Description of Programme Logic Model**

The N55 Corduff to South of Killydoon Realignment Scheme, Section B comprises the construction of 3.75 kilometres of new single carriageway road, six new local roads junctions and three new bridges.

This new section of road will bypass the village of Killydoon and eliminate the last remaining sub-standard sections of the N55 between Ballinagh and the Longford County Boundary. The project will also link the previously improved N55 sections at Mullagheran and Dundavan to Section A currently being constructed at Ballytrust.

The need for the scheme has been established in terms of local and national policy and the scheme forms part of the N55 Granard to Ballinagh Priority Scheme identified in the National Secondary Roads Needs Study.

**Objectives:** Section B of the improvements scheme presents as a notably poor section of alignment flanked by roads which have been improved significantly in standard (or will be when Section A is completed). As a result, it may become a potentially hazardous section of the route where driver frustration may result in inappropriate driver behaviour. Thus, it is considered a priority to progress the development of Section B of the N55 Corduff to South of Killydoon Project to an appropriate standard.

The key objectives of this investment based on the broad functions of NSRs defined as: Economic, Social, and Strategic are:

- To reduce accident numbers and the proportion of fatal and serious injuries,
- Reduction in journey times
- To reduce the direct costs of transport,
- To minimise impact on the environment.
- Improve Integration

**Inputs:** TII Funding (Approx €18,811,019.00), Technical Consultancy Services, In-house local authority funding and staff/admin resource supports, buy-in from the public and land owners in the locality of the project area & procurement of the main external contractors.

**Activities:** Appointment of Consultants to progress the scheme through Scheme Concept and Feasibility, and Route Selection. Public Consultation, Design of Project, Procurement/ Appointment of Civil Engineering Contractors, CPO Land Acquisitions, Management of Project, Completion of Project. Post Project Review.

**Outputs:** Consistent standard of road alignment and cross section and the provision of safe opportunities for overtaking;

- Two previously upgraded sections of the route will be linked;
- Improved traffic safety through the village of Killydoon;
- Improved and reliable journey times along the route for approximately 4,000 vehicles per day that use the route;
- A safer route with a reduced number of accidents;
- Improved transport linkages and accessibility to facilities in Regional towns of Cavan and Athlone;
- Improved integration as the N55 performs an important strategic linkage role in the context of the wider integration of centres of population and employment.

**Outcomes:** The envisaged outcomes will be to provide a section of road with an improved alignment that is safer for all road users. Ultimately the no of fatalities and serious injuries caused by road accident along this straight of the N55 will be reduced substantially.

The proposed scheme has also shown to offer a range of benefits across different appraisal criteria, including supporting the economy and improved accessibility to deprived rural areas. The economic and land use policy integration benefits are high. Upon completion of route improvements to the sections of the N55 between Pottahee and Garrymore and between Corduff and South of Killydoon, the route of the N55 in County Cavan will be completed to a satisfactory standard between the significant urban centres and the County boundary.

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

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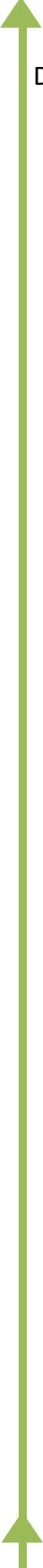
The following section tracks **Sections A & B of the N55 Corduff to South of Killydoon Roads Improvement Scheme** from inception to conclusion in terms of major project/programme milestones

Dates

***Scheme History (Overall Scheme initially which later split into Section (A) & Section B)***

***Note: There was a previous In-depth Review in 2015 on Section (A) of the Road Works improvements Scheme***

***This In-depth Review covers Section (B) of the overall Road Works improvements Scheme***



2010	<i>Initial Proposal/Submission to TII for the Complete Scheme by Cavan County Council</i>
2011	<i>Project Commencement Year</i>
2011	<i>Procurement Approval &amp; Appointment of RPS Consultants (Planning &amp; Appraisal Contract)</i>
2012	<i>*Project Brief Report &amp; Project Execution Plan for the improvement works on N55 Corduff to Killydoon Road</i> <i>* Feasibility Study- N55 Corduff to Killydoon Road</i> <i>* Project Execution Plan on the improvement works on N55 Corduff to Killydoon Road</i>
2013	<i>Appointment of Ground Investigations Contract to Causeways Geotech Ltd</i>
2013	<i>* Design Report</i> <i>* Risk Assessments</i> <i>* Business Case Report on the improvement works on N55 Corduff to Killydoon Road</i> <i>* Route Selection Report</i> <i>* RPS consultants issued a Project Appraisal Report and Project Appraisal Balance Sheet for full scheme</i> <i>*Publication of EIA Screening Reports (Environment Impact Assessment Screening Report by RPS</i>
2014	<i>* Appropriate Assessment Screening Report Phases 1 &amp; 2 (Section A)</i> <i>* Natura Impact Assessment (Phases 3 &amp; 4) Section B</i> <i>* Environment Impact Report</i> <i>* Minor Budget Sheet issued on Section 1 (Phases 1 &amp; 2 ) of the Scheme</i> <i>* Part 8 Planning Process (Section A)</i>
2015	<i>*CPO of Lands along Section A of the Road Improvement Scheme</i> <i>*Detailed Design of Section A</i>
2016	<i>* Advanced Works Contracts and</i> <i>* Main Construction Contract Tender Documents Preparation</i> <i>*Tendering of Works Contract Section A</i>
2017	<i>* Appointment of Contractor for works on Section A</i>
2017	<b><i>* Commencement of Work on Section (A) of the Roads Improvement Scheme</i></b> <b><i>Works are still ongoing</i></b>

**Section B of the Corduff to South Killydoon Realignment Scheme ( Covered by the PSC In-depth Review)**



16/11/2017	<i>Draft Preliminary Design Report by RPS on Section B of the Corduff to South Killydoon Realignment Scheme</i>
08/02/2018	<i>Minor Budget Sheet on Section B of the Corduff to South Killydoon Realignment Scheme</i>
13/02/2018	<i>TII Approval of Minor Budget Sheet on Section B of the Corduff to South Killydoon Realignment Scheme</i>
19/02/2018	<i>Project Appraisal Report on Section B of the Corduff to South Killydoon Realignment Scheme</i>
23/02/2018	<i>Preliminary Design Report on Section B of the Corduff to South Killydoon Realignment Scheme Approved by RPS</i>
23/02/2018	<i>Submission of the Project Appraisal Report, Minor Scheme Budget Sheet and Preliminary Reports to TII</i>
10/04/2018	<i>Formal Approval received from TII of funding commitment to proceed with publication of the CPO</i>
May 2018	<i>Updated Project Milestone Schedule circulated to TII by Cavan County Council</i>
	<b>Provisional Procurement /Construction/Implementation Milestones Dates are set pending future TII Approvals and the outcomes of the statutory processes associated with the project</b>
Feb 2020	<i>Planned Issue of letter of acceptance to the successful tenderer</i>
Nov/Dec 2022	<i>Planned Completion Date of Project</i>

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for **Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme**

Project/Programme Key Documents		
Key Doc	Title	Details
1	Preliminary Design Report	Draft Report issued 16/11/2017 & Final Report approved by RPS on 23/02/18
2	The Project Appraisal Report	Project Appraisal Report was issued & approved RPS 19/02/2018
3	Minor Project Budget Sheet with details of the up to date Scheme Estimates for Section B.	Issued 8/2/2018 Approved by TII 13/02/2018
4	TII Letter of approval of Funding Commitment	10th April 2018 TII Approval to proceed with publication of the CPO Stage of Section B of N55 Corduff to South Killydoon realignment Scheme
5	Project Milestone Schedule	Estimate Progression Dates of Section B of N55 Corduff to South of Killydoon Roads Improvement Scheme- Submitted to TII May 2018

### Particulars of Sections / Depts Responsible for Reviewing the Key Documents

**Key Document 1:** The Preliminary Design Report on the proposed works was issued in draft format on 16th Nov 2017 and the finalised report was approved by TII 23/02/2018. The purpose of a Preliminary Design Report is to develop the design of the scheme following the selection of a preferred route corridor to a stage where sufficient level of detail exists to enable the establishment of land-take requirements and progress the scheme through statutory processes. The design is to be completed to sufficient detail to enable the identification of junction types, locations, accommodation works etc. and to assist in the scoping of environmental assessments required to develop the proposals to go forward to statutory processes. This report provides a brief description of Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme. It also outlines in details the identification of the need for the works, traffic modelling, road type & safety, geometry including relaxations and departures, the strategy for junction and side roads, details of ground investigation/soil classifications & earthworks balance, drainage requirements, details on the principal structure, forgiving roadside, services, land-use & accommodations works, cost estimations, economic assessment stats. The consultants also provide an outline conclusion and recommendations for the project. This report was prepared by RPS Consultants on behalf of Cavan County Council and was returned to TII for approval.

**Key Document 2:** This Project Appraisal Report (PAR) presents the Business Case for Section B of the N55 Corduff to South of Killydoon Improvement Scheme. The scheme involves the realignment and widening of approximately 3.7 km of the strategic cross- country N55 National Secondary Road, in the southern part of County Cavan between the N3 and N4 junctions. As part of TII procedures set out in published Project Appraisal Guidance, these schemes are appraised using a simplified form of Business Case. The appraisal is based on the five standard criteria as set out in the Common Appraisal Framework – Economy, Environment, Safety, Accessibility and Integration. The proposed improvements are permitted to proceed to construction only if the project appraisal demonstrates that they offer good value for money. The economy score is based on a cost-benefit analysis, which puts a monetary value on the principal benefits and costs of the scheme. The multi-criteria analysis presents these results alongside the non- monetized impacts, including the social and environmental effects. This report was prepared by RPS Consultants on behalf of Cavan County Council and returned to TII for approval.

**Key Document 3 & 4:** The Minor Project Budget Sheet for Section B of the Project, dated 08/02/2018 provides details of the up to date scheme estimates. It outlines the projected costs of the planning & designs phases, construction contracts, supervision contracts, archaeology works, advance/other works, residual network and possible land and property acquisitions. It is estimated that this project will cost approx €18,811,019.00. This report was prepared by RPS Consultants on behalf of Cavan County Council and returned to TII for approval. Based on the figures of the budget TII issued a funding commitment to Cavan County Council to proceed with the publication of the CPOs.

**Key Documents 5:** Schedule of the key Project Milestone dates. This document sets out the key milestone dates of the scheme. The dates are regularly reviewed both by TII and Cavan County Council as the project progresses. Completion of the scheme on schedule very much depends of a number of factors including the outcomes of the statutory processes, future TII approvals and funding or other unforeseen events or issues. The current key mile stones schedule for this project was submitted to TII by the Council in May 2018.

## Section B - Step 4: Data Audit

The following section details the data audit that was carried out for **Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Preliminary Design Report	The purpose of the Preliminary Design Report is used to develop the design of the scheme following the selection of a preferred route corridor to a stage where sufficient level of detail exists to enable the establishment of land-take requirements and progress the scheme through statutory processes. The design is to be completed to sufficient detail to assist in the scoping of environmental assessments required to develop the proposals to go forward to statutory processes.	Yes
The Project Appraisal Report	This Project Appraisal Report (PAR) presents the Business Case for Section B of the N55 Corduff to South of Killydoon Improvement Scheme. The proposed improvements are permitted to proceed to construction only if the project appraisal demonstrates that they offer good value for money.	Yes
Minor Project Budget Sheet & TII Letter of approval of Funding Commitment	Outlines details of the up to date scheme estimates for Section B of the Roads Improvement Scheme. It provided documented evidence of the costing process applied in relation to seeking TII Funding Approval.	Yes
Schedule of Key Project Milestone Dates	This document sets out the key milestone dates of the lifecycle of the scheme	Yes

### Data Availability and Proposed Next Steps

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

### Scheme Status

Cavan County Council has recently received TII approval to lodge the Compulsory Purchase Order with An Bord Pleanála. Pending a successful CPO application, it is anticipated that the scheme will progress to the Detailed Design Stage later this year, including preparation of the Tender documents for the main construction contract.

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for **Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme** based on the findings from the previous sections of this report.

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

Based on the findings of the in-depth review the initial appraisal stage of the proposed realignment of Section B of the N55 Corduff to South of Killydoon Roads Improvement Scheme appears to comply with the standards set out in the Public Spending Code. Clear project objectives exist with the necessary Transport Infrastructure Ireland (TII) approval sought to undertake the technical consultancy project work for a preferred/recommended route option. Procurement of the consultants was in accordance with National & EU Regulation / best practice and NRA (now the TII) approval was granted for award of the Call Off Contract under the MFC for Multi-disciplinary Consultancy Services Lot1. The relevant project management structure is in place. Regular consultation meetings are held by the various main stakeholders with key milestone dates set for progression of the scheme. All initial appraisals, value for money /cost benefits studies were undertaken which include the project budgets & costings that were submitted to TII for approval.

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

Yes all the necessary data and information is available to substantiate key decisions taken during the initial appraisal of the proposed realignment of Section B of the N55 Corduff to South of Killydoon Roads Improvement Scheme. 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 this project is at initial stages of the proposal no major issues were identified. It is advised that the project management continue to adhere to control procedures as recommended by the Dept in the Public Spending Code.

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## Section: In-Depth Check Summary

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The following section presents a summary of the findings of this In-Depth Check on the **Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme**.

**Summary of In-Depth Check** Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three year period. In line with this requirement an in-depth review was undertaken on Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme with expenditure incurred by the Roads & Infrastructure Dept of the Council. On drafting the inventory list for **2017** the estimated lifetime value of this proposed capital project is **€18,811,019.00** which represents approximately **11%** of the total value of Cavan County Council's PSC Capital Projects of **€165,749,075.37**.

The prime aim of this road realignment scheme which is currently on the capital project inventory list as expenditure being incurred is to improve road safety thereby reducing the number of collisions on this section of the N55. The need for the scheme has been established in terms of local and national policy and the scheme forms part of the N55 Granard to Ballinagh Priority Scheme which the National Secondary Roads Needs Study recommends is progressed to further procurement stages. A number of sections of the N55 between Ballinagh and Granard have been subject to upgrades in recent years. The completion of the route improvements to Section B of the N55 Corduff to South of Killydoon will result in significant safety benefits and also enhance the standard of the N55 road between significant urban centres and the county boundary. The scheme will bring about a reduction in the frequency and severity of road collisions. The design of the scheme has been carried out in accordance with the TII Design Manual for Roads and Bridges. The Preliminary Design Report and Project Appraisal Report have been approved by TII. In order for the scheme to progress any further, i.e. beyond the statutory processes to Construction etc a number of further TII approvals will be required. The future of the scheme is very dependent on TII approval/funding with milestone dates to be developed accordingly. The estimated lifetime cost of this Capital Project **€18,811,019.00**

As required by the Public Spending Code and the Project Management Guidelines the initial project appraisal works appear to have been strategically managed to date with the view of achieving the prime objective of the scheme and maximising the proposed outputs and outcomes.

Based on findings of the in-depth review on the proposed realignment of Sections B of the N55 Corduff to South of Killydoon Roads Improvement Scheme / Capital Project the audit opinion is that Cavan County Council appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.