



Cavan County Council
Comhairle Chontae an Chabháin

Quality Assurance Report for 2020

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:

A handwritten signature in black ink, appearing to read 'Tommy Ryan', is displayed on a light grey rectangular background.

Mr. Tommy Ryan
Chief Executive

Date: 28th May 2021

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Executive Summary

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

This Quality Assurance (QA) Report is for the **period 2020** and is the **seventh** QA report to be published by Cavan County Council since the (PSC) came into effect in September 2013 (Department of Public Expenditure and Reform (DPER), *Circular 13/13*²) as amended.

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

Step 1 — Inventory of Expenditure

Cavan County Councils inventory list for 2020 (totalling **€804,258,265.81**), identified **114** Projects / Programmes (**34** Current Expenditure and **80** Capital Expenditure), whose expenditure / estimated lifetime cost exceeded €0.5m.

- **114** Projects/programmes: -
 - **38** projects / programmes were being considered in 2020.
 - **68** projects / programmes incurred expenditure in 2020.
 - **8** projects / programmes ended in 2020.

Step 2 — Procurements valued in excess of €10 million

There is still currently 1 project listed. There were **no new projects** with procurements in excess of €10m for the period 2020.

Step 3 — Self-Assessed Compliance Checklists

A set of checklists (7 in total) for the whole organisation were completed based on information received from **18 samples** taken from the projects/programmes in the 2020 Inventory list (representing **12%** of the total value of expenditure on the list). **9 samples** represented **34%** of the total value of current expenditure and the other **9 samples** represented **10%** of the total value of capital expenditure. The samples showed the Council to be broadly compliant with the PSC.

Step 4 — In-Depth Checks

From the Inventory list - the Internal Auditor selected one Current Expenditure programme (**D09 - Economic Development and Promotion**) which represented **14%** of the total value of Current expenditure on the list, and two Capital projects (**Cavan Sports Campus and the N55 Ballinagh Relief Road**) which together represented **7%** of the total value of Capital Expenditure on the list. The checks showed the Council to be broadly/substantially compliant with the PSC.

Step 5 — Summary Report

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

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

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

1. Introduction

The **year under review is 2020**. This is the seventh year in which the Quality Assurance process has applied to Local Authorities

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

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

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

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

Step 1 — Project Inventory

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

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

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

Step 3 — Checklists (Self-Assessed Compliance Checklists)

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

Step 4 — In-Depth Checks

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

Step 5 — Summary Report -

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

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

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

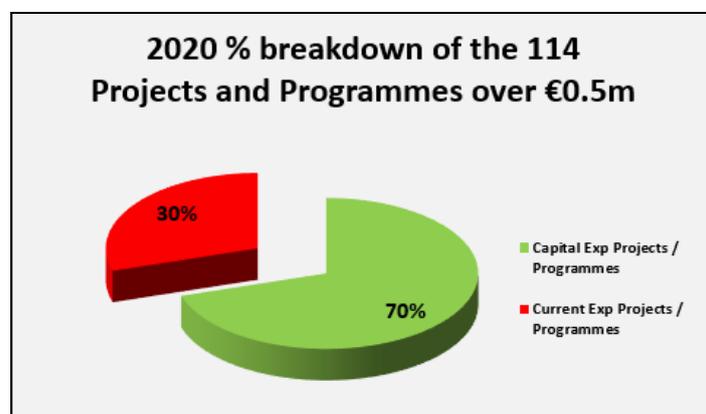
2. Expenditure Analysis 2020

2.1 - Inventory of Projects/Programmes

Cavan County Councils inventory list identifies projects and programmes at various stages of the project life cycle for **2020** whose expenditure / lifetime cost exceed €0.5m. This inventory is divided between current and capital projects / programmes which are further categorised under one of the following relevant areas / stages of expenditure:

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

The Inventory list for 2020, identifies a total number of **114** Projects / Programmes. (**34** Current Expenditure and **80** Capital Expenditure)

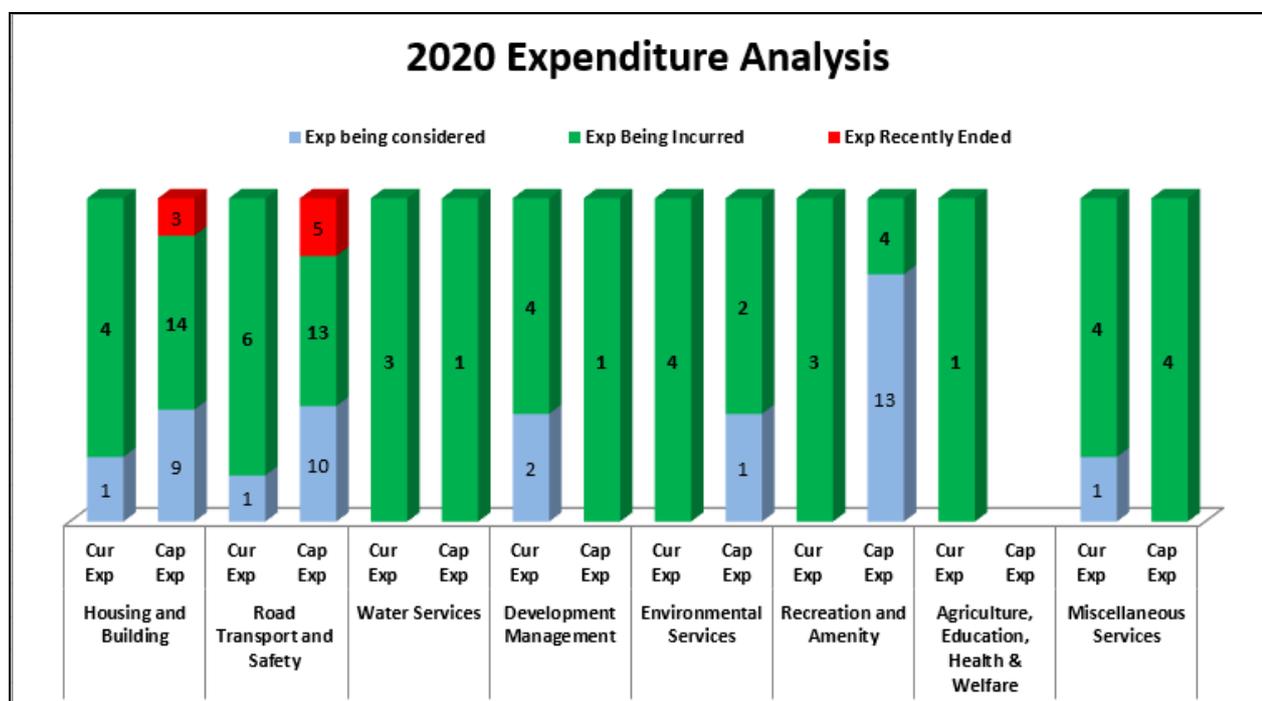


The total value of expenditure from the Councils inventory list for 2020 = **€804,258,265.81**.

Inventory List 2020 (Expenditure Types)	Current	Capital	Total Per Expenditure Type
Expenditure being considered 2020 - *Current = Current Expenditure Amount in Reference Year (contains Value of Budget Increases only of projects / programmes whose Budgets Increased by €0.5m or more in 2021 versus 2020). *Capital = Projected Lifetime Expenditure (Based on Estimated Expenditure Figures)	€3,858,062.00	€130,256,947.42	€134,115,009.42
Expenditure being incurred 2020 - *Current = Current Expenditure Amount in Reference Year– (Based on Actual Current Expenditure figures) *Capital = Projected Lifetime Expenditure (Capital only) (Based on Estimated Expenditure Figures)	€80,475,450.25	€582,415,541.36	€662,890,991.61
Expenditure Ended in 2020 - *Current = Final Outturn Expenditure *Capital = Final Outturn Expenditure (Based on Actual Outturn Expenditure Figures)	€0.00	€7,252,264.78	€7,252,264.78
Totals	€84,333,512.25	€719,924,753.56	€804,258,265.81

2.2 – Summary of Inventory Analysis for 2020

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 2020, 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 March 2021 to all Local Authority Chief Executives.

Expenditure being considered

There was a total of **38** projects / programmes being considered across the various spending and price categories (30 had values between €0.5 and €5 million, 7 had values between €5 million and €20 million and 1 had a value over €20 million). Recreation and Amenity was the primary area with 13 projects/programmes listed.

Expenditure being incurred

68 projects / programmes were identified (58 had values between €0.5 and €5 million, 6 had values between €5 million and €20 million and 4 had values over €20 million). Roads Transport and Safety was the primary area with 19 projects/programmes listed.

Expenditure that has recently ended

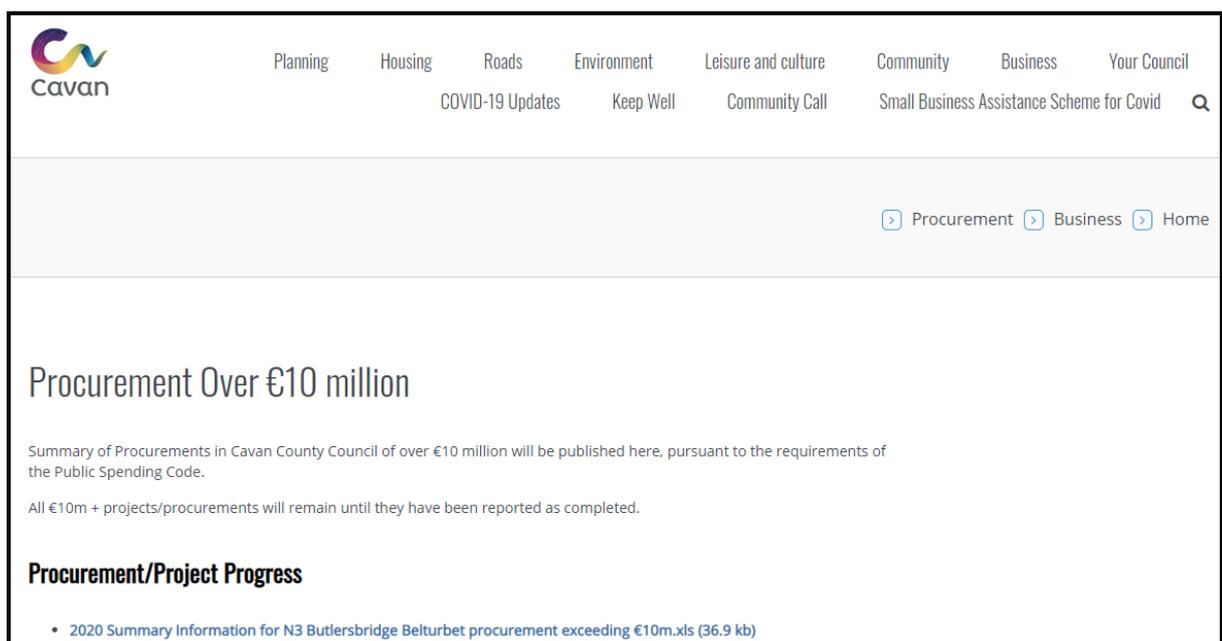
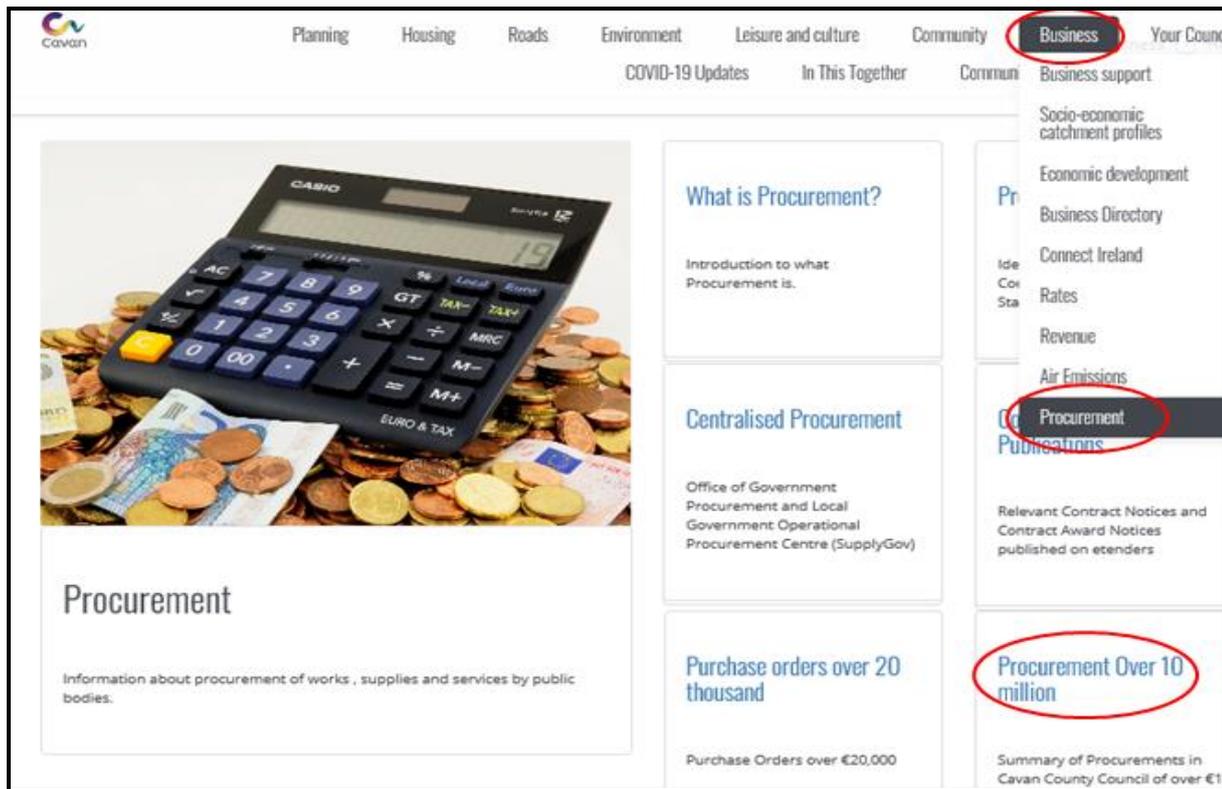
8 projects / programmes ended (all 8 had values between €0.5 and €5 million). Roads Transport and Safety was the primary area with 5 projects/programmes listed.

2.3 - Published Summary of Procurements

As part of the Quality Assurance process Cavan County Council has published, summary information on the Council's website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location. There is still currently 1 project listed. There were **no new projects** with procurements in excess of €10m for the period 2020.

Link to Procurement Publications:

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



Source: www.cavancoco.ie

3. Assessment of Compliance

3.1 - Checklist Completion:

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

There are seven checklists in total:

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

3.2 – Procedure used:

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

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

In accordance with the current Guidelines 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 total value of expenditure from the Councils inventory list for 2020 = **€804,258,265.81**.

The following **18 samples** were chosen representing **12%** of this total expenditure.

- a) **Current Expenditure** - Total value of Current Expenditure identified = **€ 84,333,512.25**
 Total value of Current Expenditure sampled = **€ 28,554,896.38**

The following **9** service types were selected from the **34** identified in the inventory list for 2020. These account for **34%** of the total current expenditure identified. To achieve a greater spread of sample, a Service Type under expenditure type 1 was chosen and one Service Type from each relevant Service Division was chosen under expenditure type 2. **Note:** - No Current Expenditure Projects/Programmes ended in **2020**.

Service Division	Expenditure Type	Service Type	Increase in Proposed Exp from 2020 Budget to 2021 Budget
Division B-Road Transport & Safety	1	Level of Increase proposed for 2021 service cost - B03 - Regional Road - Maintenance and Improvement	€1,376,235.00

Service Division	Expenditure Type	Service Type	Service (Current) Expenditure
Division A-Housing and Building	2	A01 - Maintenance & Improvement of LA Housing Units	€ 2,133,161.08
Division B-Road Transport & Safety	2	B01 - NP Road - Maintenance and Improvement	€ 1,685,895.68
Division C-Water Services	2	C05 - Admin of Group and Private Installations	€ 4,838,492.81
Division D-Development Management	2	D09 - Economic Development and Promotion	€ 12,220,889.19
Division E-Environmental Services	2	E11 - Operation of Fire Service	€ 3,855,607.43
Division F-Recreation and Amenity	2	F04 - Community Sport and Recreational Development	€ 1,101,826.16
Division G-Agriculture, Education, Health & Welfare	2	G04 - Veterinary Service	€ 582,141.84
Division H-Miscellaneous Services	2	H09 - Local Representation & Civic Leadership	€ 760,647.19

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

b) Capital Expenditure - Total value of Capital Expenditure identified = **€719,924,753.56**
 Total value of Capital Expenditure sampled = **€ 71,470,126.66**

The following **9** Capital Projects/Programmes were selected from the **80** Capital Projects/Programmes identified in the inventory list for 2020. These account for **10%** 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	N55 Ballinagh Relief Road	€ 18,950,000.00
Division E-Environmental Services	1	Remedial Works on Closed Landfill Sites	€ 2,250,000.00
Division F-Recreation and Amenity	1	Cavan Sports Campus	€ 30,000,000.00
Division B-Road Transport & Safety	2	22211550 - N55 -Corduff To South Of Killydoon - Section A	€ 11,409,422.00
Division E-Environmental Services	2	54202054 - Ballyjamesduff Fire Station	€ 1,537,578.36
Division F-Recreation and Amenity	2	62201701 - Virginia Library	€3,543,147.00
Division A-Housing and Building	3	11502295 - Ballyhaise - Construction of 8 Units	€1,825,436.75
Division B-Road Transport & Safety	3	2221155D - N55 Moynehall to North Ballinagh	€773,213.74
Division B-Road Transport & Safety	3	2220N87B - N87 Ballyconnell to Snugborough	€1,181,328.81

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

3.4. – Checklist Results:

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

3.5 - Main Issues Arising from Checklist Assessment

The completed 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:** - 2020 is the seventh year of the Public Spending Code (PSC). The Checklist demonstrates good staff awareness and the Councils continued commitment to adhering to the PSC. With recent changes to the PSC, training specific to Local Government staff would be welcomed.

3.5.2 Expenditure being considered:-

- a) Checklist 2 – Capital Expenditure:** - The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal, procurement, and complying with the relevant Approving Authorities requirements.
- b) Checklist 3 - Current Expenditure:** - The only projects and programmes identified under Current Expenditure “Being Considered” are those that had an increase in budget value of €0.5m or more in 2021 versus 2020. 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 Approving Authorities requirements.

3.5.3 Expenditure being incurred:-

- a) Checklist 4 – Capital Expenditure:** - Good levels of compliance are evident, with regards, seeking approvals, appointment of Project / Programme Managers, regular communication with relevant Approving Authority, regular monitoring, 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, Service Delivery Plans, Various types of Reports and Records, Service/Performance Indicators, KPI’s, and relevant Approving Authority Returns etc.

3.5.4 Expenditure that has recently ended

- a) Checklist 6 – Capital Expenditure:** - It is evident that completion reports or similar are undertaken on an ongoing basis or as and when required. The format for recording such reviews varies and may take place at different intervals as and when required by the project / programme. Where possible, practices are amended in view of lessons learned.
- b) Checklist 7 Current Expenditure:** - No current expenditure programmes were ended in 2020.

3.6 - In-Depth Checks

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

The Quality Assurance Guidelines – version 4 (as amended), required closer examination of projects / programmes identified in the Inventory List for the year under review to be undertaken. It stipulates that Capital projects / programmes selected must represent 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. This minimum can be an average over a three-year period.

For 2020 - 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. **D09 - Economic Development and Promotion**- Total Current Expenditure Amount in 2020 = **€12,220,889.19**

This represents **14%** of the total value of all Current (revenue) projects / programmes identified in the Inventory list for **2020**.

Capital Project Selected –

1. **Cavan Sports Campus** - Total Projected Lifetime Expenditure = **€30,000,000.00**

This Capital Project represents **4%** of the total value of all Capital projects / programmes identified in the Inventory list for **2020**.

2. **N55 Ballinagh Relief Road**- Total Projected Lifetime Expenditure = **€ 18,950,000.00**

This Capital Project represents **3%** of the total value of all Capital projects / programmes identified in the Inventory list for **2020**.

The two Capital Projects together represent **7%** of the total value of all Capital projects / programmes identified in the Inventory list for **2020**.

3.6.1 D09 - Economic Development and Promotion – Current (revenue) Programme Expenditure Type – Being Incurred

The following section presents a summary of the findings of this In-Depth Check on the Cavan County Council's Restart Start Grants for Businesses Revenue Expenditure Programme for 2020.

Summary of the 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 of 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 Cavan County Council's Economic Development & Promotion Revenue Expenditure Programme / Restart Grant Scheme(s)- Revenue Code D09 was undertaken. The current expenditure value of this programme for 2020 was **€12,220,889.19** which represents approximately **14%** of the total value of Cavan County Council's PSC revenue projects of **€84,333,512.25**.

The long-term objective of Cavan County Council, as outlined in our Local Economic and Community Plan is to make Cavan a place where people can have a good quality of life; a better place to live, work and enjoy. This objective is achieved through the Local Authority working in collaboration with its communities and stakeholders, Government Departments and development agencies, and delivering the optimum level of service in an inclusive way, with equality of access and opportunity for all.

The 2020 Restart Grant Scheme(s) were brought about by the Covid 19 pandemic which presented immediate and severe financial challenges for businesses. It is acknowledged that throughout the lifetime of Cavan County Council's 2019-2024 Corporate Plan that many external and internal factors will impact upon Local Authority's service delivery plan. While this was definitely the case in 2020 Cavan County Council proved it could continue to provide essential services during very difficult times with the survival of many businesses depending greatly on the funding supports available under their remit such as the Restart Schemes.

The overall funding allocation sought by Cavan County Council for Restart Grant Scheme was €10,697,751. In total 1068 businesses received grants funding amounting to €9,851,417.00 between the opening of the Scheme in May 2020 and completion of the processing of the final payments in February 2021. The Review Team is satisfied that equitable grant verification procedures were applied and that the necessary approval controls were in place to ensure the Scheme operated effectively. It is also important to acknowledge the volume of work undertaken by limited staff resources and the number of applications processed within tight deadlines during the difficult working conditions caused by the covid work restrictions.

The Local Authority involvement with the Business Restart Grants has now ceased as the Restart Grant Plus (RGP) Scheme closed on Saturday 31st October 2020 and all grant payments were subsequently processed in accordance with terms of the scheme.

The Restart Grants Scheme was a national initiative rolled out by the Government to support businesses in need. Consideration should be given by the Department to have An Ex-Post Evaluation undertaken to identify lessons learned and establish possible enhancements of similar emergency schemes in future.

Based on findings of this In-depth Review of Cavan County Council's Restart Grant Scheme(s) Internal Audit is of the opinion that the related Revenue Expenditure Programme appears to be **broadly/substantially** compliant with the terms of the SLA(s) and the relevant requirements of the Public Spending Code.

3.6.2 Cavan Sports Campus – Capital Project Expenditure Type – Being Considered

The following section presents a summary of the findings of this In-Depth Check on Cavan Sports Campus Capital Project as proposed by Cavan County Council.

Summary of In-Depth Checks: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2020 was **€719,924,753.56**. In-depth Reviews were carried out on **7%** of the value of these projects.

An In-depth Review was undertaken on the **Proposed Cavan Sports Campus Project** as expenditure under consideration by the Council. The estimated lifetime cost of this project is **€30,000,000.00** which represents approximately **4%** of the overall value of the Council's capital projects. A second In-depth Review was undertaken on the **Proposed N55 Ballinagh Relief Road Capital Project** as expenditure also under consideration by the Council. The estimated lifetime value of this project was **€18,950,000.00** which represents approximately **3%** of the total value of the Capital Projects in 2020.

The Proposed Cavan Regional Sports Campus is consistent with National, Regional and Local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy, Cavan County Council Development Plans 2014-2020, Cavan Local Economic and Community Plan as well as national sports policy. With a view to examining the feasibility of such a project and to identify a suitable site location, Cavan County Council commissioned a feasibility study to identify the need and requirements of a Regional Sports Campus in terms of pitches, facilities etc. The Department of Sport subsequently introduced a funding stream for Large Scale Sports Infrastructure (LSSIF). On 19/04/2019 the Council submitted a comprehensive Stream 1 Development Funding application together with all relevant supporting documentation to the Dept with a view of seeking the grants aids available under the scheme.

Following an extensive evaluation of the LSSIF application the Council successfully attained a grant allocation of €837,680.00 on 03/11/2020 for the design stage of the proposed Regional Sports Campus. The amount allocated represent 48.2% of the proposed design costs of €1,738,439.00 with a commitment given by the Council that the balance of €900,759.00 would be funded from the Council's own resources. Tender documents for the design stage of the proposed scheme are near completion for submission to the Dept for approval. It is envisaged that the project design stage will be completed by 2022 and that a further LSSIF Stream 2 funding application would assist / facilitate the overall construction phase of the proposed campus by 2030.

Conscious of the major disruptions caused by COVID 19 it's important to highlight the difficulties experienced by the Council in progressing the submissions of tender design proposals to the Department. It is likely that the initial implementation timescales outlined in the project execution plan will have to be revisited by the Council and that due consideration should be given to seeking an extension to the 18 month drawdown condition of the design stage funding allocation. The progression and completion of the overall project is very much funding dependant. Due to the current economic environment of the country some concern is expressed on the ability of the Council to secure the future funding needed for the overall completion of Cavan Sports Campus.

The Review found that the initial development assessments of the proposed Sports Campus including the detailed Feasibility Study and the Project Execution Plan submissions to Department appears to be in accordance with requirements of the Large-Scale Sport Infrastructure Fund and the necessary projects appraisals outlined in the Public Spending Code Regulations.

The proposed project appears to have been strategically managed to date with the view of achieving the prime objectives of the scheme and maximising the proposed outputs and outcomes.

Based on the findings of the In-depth Review of initial phases of the Proposed Cavan Sports Campus 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 N55 Ballinagh Relief Road – Capital Project Expenditure Type – Being Considered

The following section presents a summary of the findings of this In-Depth Check on the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council.

Summary of In-Depth Checks: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2020 was **€719,924,753.56**. In-depth Reviews were carried out on **7%** of the value of these projects.

An In-depth Review was undertaken on the **Proposed N55 Ballinagh Relief Road Capital Project** as expenditure under consideration by the Council. The estimated lifetime cost of this project is **€18,950,000.00** which represents approximately **3%** of the overall value of the Council's capital projects. A second In-depth Review was undertaken on the **Proposed Cavan Sport Campus Project** as expenditure also under consideration by the Council. The estimated lifetime value of this project was **€30,000,000.00** which represents approximately **4%** of the total value of the Capital Projects in 2020.

The N55 Ballinagh Relief Road would comprise the construction of approximately 3.00 kilometres of new single carriageway road linking the roundabout at Garrymore, south of the town to a location north of Cashel Cross on the N55.

The need for the scheme has been established in terms of local and national policy and is listed in section 8.4.2 of the National Secondary Roads Needs Study as one of 10 bypass schemes in the North Region, as well as being a specific objective of the Cavan County Development Plan. The proposed scheme will improve travel times and provide a safe and consistent alignment along this section of the N55 taking large volumes of traffic out of Ballinagh. The proposed scheme is consistent with the recent and ongoing investment in the N55 over recent years, improving the N55 from a legacy road to an acceptable standard.

The proposed scheme is currently under consideration at Phase 0 / Preliminary Stage of the project lifecycle. As required under the PSC and the Project Management Guidelines a Project Information Sheet Note (PISN) together with the broad estimated costing sheet were submitted by the Council to the Approving Authority (TII) Transport Infrastructure Ireland on 05/09/2019 and resubmitted again on 08/02/2021. Both documents were prepared by the Council's own Technical Team in the Roads Department and are available on file for further evaluation at a later date.

The proposed project has not yet been subject to a Strategic Assessment Report (SAR). Whenever sanctioned by the Approving Authority (TII) all necessary stages of the Proposed N55 Ballinagh Relief Road Capital Project will be undertaken in accordance with the Public Spending Code Regulations and the Capital Management Framework Guidelines.

As per TII's Project Management Guidelines the PISN submissions to the Approving Authority on the proposed project 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 the initial findings of this In-depth Review the audit opinion is that Cavan County Council appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

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

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

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

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

5. Conclusion

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

The inventory outlined in this report clearly lists the current and capital expenditure for the 2020 period under the 3 different expenditure stages - expenditure being considered, expenditure being incurred, and expenditure recently ended.

Cavan County Council has and will continue to publish details of all procurements in excess of €10 million on its website as and when they arise. No new procurements in excess of €10 million arose in 2020.

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

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

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

Appendix 1

Cavan County Council

2020 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

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
2021 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)	Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)	N/a	N/a	N/a	2021 Programme	€1,519,168.00	20% funded by the Local Authority
CAS Scheme - River Street Reconfiguration	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€548,613.00	100% funded by Government Grant
CAS Scheme - 4 Units at Sonas Mullagh Co Cavan	Design, Construction Works and Associated costs	N/a	N/a	N/a	2020-2022 (approx)	€ 740,167.42	100% funded by Government Grant
Cavan County Council - Economic Development Sites	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,500,000.00	100% funded by the Local Authority
6 Units – Town Centre, Cootehill (Part Construction)	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,140,000.00	100% funded by Government Grant
25 Units – Swellan Lwr, Cavan (Part Construction)	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€5,150,000.00	100% funded by Government Grant
43 units at Mullaghduff Ballyconnell Co Cavan-Turnkey	Design, Construction Works and Associated costs	N/a	N/a	N/a	2020-2022 (approx)	€ 8,584,668.00	100% funded by Government Grant
32 units at Woodlands Ballyjamesduff	Design, Construction Works and Associated costs	N/a	N/a	N/a	2020-2022 (approx)	€6,310,531.00	100% funded by Government Grant
47 Units at Eastboro Bailieborough	Design, Construction Works and Associated costs	N/a	N/a	N/a	2020-2024 (approx)	€9,000,000.00	100% funded by Government Grant
Level of Increase proposed for 2021 service cost - A01 - Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement of LA Housing Units	€609,535.00	N/a	N/a	2021	€ -	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Road Transportation and Safety							
Kingscourt Regeneration Project	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,250,000.00	25% funded By the Local Authority
N3 Lisgrea Pavement Overlay	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€800,000.00	100% funded by Government Grant
N55 North of Moynehall - N3	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,750,000.00	100% funded by Government Grant
N16 Blacklion East Pavement Overlay	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€800,000.00	100% funded by Government Grant
N87 Killyaum	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€900,000.00	100% funded by Government Grant
N87 Swanlinbar to Borim	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€950,000.00	100% funded by Government Grant
N3 Kilmore Roundabout to Pollamore	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€746,500.00	100% funded by Government Grant
N3 Whitegate to Mahera	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€750,000.00	100% funded by Government Grant
N55 Ballinagh Relief Road	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€18,950,000.00	100% funded by Government Grant
N54 Kilnaglare Realignment	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€9,500,000.00	100% funded by Government Grant
Level of Increase proposed for 2021 service cost - B03 - Regional Road - Maintenance and Improvement	B03 - Regional Road - Maintenance and Improvement	€1,376,235.00	N/a	N/a	2021	€ -	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Development Management							
Level of Increase proposed for 2021 service cost - D06 - Community and Enterprise Function	D06 - Community and Enterprise Function	€714,754.00	N/a	N/a	2021	€ -	
Level of Increase proposed for 2021 service cost - D09 - Economic Development and Promotion	D09 - Economic Development and Promotion	€608,121.00	N/a	N/a	2021	€ -	
Environmental Services							
Remedial Works on Closed Landfill Sites	Design, Construction, Monitoring, Maintenance and Capping and Associated costs	N/a	N/a	N/a	TBD	€2,250,000.00	100% funded by the Local Authority
Recreation and Amenity							
Cavan Sports Campus	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€30,000,000.00	30% funded By the Local Authority
Ballyjamesduff Regeneration Project Phase 2	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€4,100,000.00	25% funded By the Local Authority
Cootehill Regeneration	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,500,000.00	25% funded By the Local Authority
Destination Towns (including overall Town Hall Public Realm)	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,000,000.00	25% funded By the Local Authority
Cootehill Enterprise Park	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€880,000.00	25% funded By the Local Authority
Virginia Enterprise Park	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€2,100,000.00	25% funded By the Local Authority
Food Innovation Hub	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,330,000.00	100% funded by the Local Authority

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Recreation and Amenity (condt)							
Future Regeneration Projects	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€3,800,000.00	25% funded By the Local Authority
Burren/Shannon Pot	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€6,200,000.00	25% funded By the Local Authority
Killykeen	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,250,000.00	25% funded By the Local Authority
Bailieboro Courthouse Regeneration Project	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€1,574,300.00	25% funded By the Local Authority
Ballyconnell Markethouse Regeneration Project	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€883,000.00	25% funded By the Local Authority
Bailieboro Regeneration Project	Design, Construction Works and Associated costs	N/a	N/a	N/a	TBD	€2,500,000.00	25% funded By the Local Authority
Miscellaneous Services							
Level of Increase proposed for 2021 service cost - H03 - administration of Rates	H03 - Administration of Rates	€549,417.00	N/a	N/a	2021	€ -	
Totals		€3,858,062.00	€ -	€ -		€130,256,947.42	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building								
11506417 - Mullagh-Construction of 19 Units	Design, Construction Works and Associated costs	€ -	€187,327.77	€ -	2018-2022 (approx)	€518,311.63	€3,401,296.00	100% funded by Government Grant
11506438 - Mullagh-Construction of 8 Units	Design, Construction Works and Associated costs	€ -	€71,020.73	€ -	2017-2021 (approx)	€1,427,748.15	€1,438,935.00	100% funded by Government Grant
11506509 - Corstruce Ballinagh - Construction of 4 Units	Design, Construction Works and Associated costs	€ -	€319,005.52	€ -	2018-2021 (approx)	€342,004.21	€705,959.00	100% funded by Government Grant
11506517 - St Brigids Terrace Cavan - Construction of 12 Units.	Design, Construction Works and Associated costs	€ -	€2,060.25	€ -	2020-2024 (approx)	€21,457.35	€2,360,000.00	100% funded by Government Grant
11506522 - Elm Grove Cavan - Construction of 13 Units.	Design, Construction Works and Associated costs	€ -	€20,017.87	€ -	2018 -2023 (approx)	€368,731.30	€3,053,822.00	100% funded by Government Grant
11506526 - 28 Units – Magheranure, Cootehill	Design, Construction Works and Associated costs	€ -	€140,417.19	€ -	2019-2021 (approx)	€445,722.89	€4,571,163.00	100% funded by Government Grant
11506531 - 3 Units – Cluin Dara, Kingscourt (Part Construction)	Design, Construction Works and Associated costs	€ -	€37,534.66	€ -	2019-2021 (approx)	€109,861.90	€530,000.00	100% funded by Government Grant
11506533 - 15 Units – Cavan Road, Ballinagh	Design, Construction Works and Associated costs	€ -	€153,051.72	€ -	2019-2023 (approx)	€424,121.47	€3,294,432.00	100% funded by Government Grant
11506536 - Butlersbridge - Main Street - Construction of 6 Units	Design, Construction Works and Associated costs	€ -	€78,581.89	€ -	2019-2022 (approx)	€278,327.05	€1,186,243.00	100% funded by Government Grant
11506556 - Turnkey Housing Development at Ashgrove	Design, Construction Works and Associated costs	€ -	€1,304,988.75	€ -	2019-2021 (approx)	€1,839,860.75	€2,572,878.00	100% funded by Government Grant
11506590 - CALF Scheme - 19 No Units at Ramparts New Virginia	Design, Construction Works and Associated costs	€ -	€ -	€ -	2019-2021 (approx)	€600,535.50	€1,435,218.00	100% funded by Government Grant

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building (condt)								
11506604 - CAS Scheme - 29 Units at Castlemanor Cavan	Design, Construction Works and Associated costs	€ -	€ -	€ -	2019-2021 (approx)	€2,837,340.00	€2,864,702.00	100% funded by Government Grant
11506625 - ACC CALF 34 Units - The Gallops	Design, Construction Works and Associated costs	€ -	€724,460.91	€ -	2019-2022 (approx)	€724,460.91	€2,112,634.00	100% funded by Government Grant
11506637 - ACC CALF 16 No. Houses (CLANMIL) Fairgreen Mullagh	Design, Construction Works and Associated costs	€ -	€797,320.75	€ -	2020-2021 (approx)	€797,320.75	€3,216,618.00	100% funded by Government Grant
A01 - Maintenance & Improvement of LA Housing Units	A01 - Maintenance & Improvement of LA Housing Units	€2,133,161.08	€ -	€ -	ongoing	N/a	N/a	
A03 - Housing Rent and Tenant Purchase Administration	A03 - Housing Rent and Tenant Purchase Administration	€857,921.54	€ -	€ -	ongoing	N/a	N/a	
A06 - Support to Housing Capital Prog.	A06 - Support to Housing Capital Prog.	€565,023.01	€ -	€ -	ongoing	N/a	N/a	
A07 - RAS Programme	A07 - RAS Programme	€4,606,484.53	€ -	€ -		N/a	N/a	
Road Transportation and Safety								
22100010 - Butlersbridge/Belturbet	Design, Construction Works and Associated costs	€ -	€12,989.76	€ -	1996-2023 (approx)	50,260,405.79	€51,000,000.00	100% funded by Government Grant
22100057 - N3 Virginia Bypass	Design, Construction Works and Associated costs	€ -	€378,040.97	€ -	2018-2030 (approx)	€512,072.49	€280,000,000.00	100% funded by Government Grant
221001N3 - N3 Cornaslieve to North of Virginia	Design, Construction Works and Associated costs	€ -	€122,672.82	€ -	2017-2021 (approx)	€1,293,893.57	€1,300,000.00	100% funded by Government Grant
221002N3 - N3 Virginia Town Pavement	Design, Construction Works and Associated costs	€ -	€101,410.06	€ -	2019-2022 (approx)	€101,410.06	€1,700,000.00	100% funded by Government Grant

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Road Transportation and Safety (condt)								
22101N16 - N16 Blacklion West Pavement Overlay	Design, Construction Works and Associated costs	€ -	€1,419,485.25	€ -	2018-2022 (approx)	€1,438,877.12	€1,600,000.00	100% funded by Government Grant
22111N3J - N3 Virginia Main Street Safety Scheme	Design, Construction Works and Associated costs	€ -	€51,895.10	€ -	2019-2022 (approx)	€1,120,282.21	€2,800,000.00	100% funded by Government Grant
22111N3L - N3 Dublin Road Roundabout	Design, Construction Works and Associated costs	€ -	€4,331.80	€ -	2017-2023 (approx)	€63,039.56	€3,500,000.00	100% funded by Government Grant
22211550 - N55 -Corduff To South Of Killydoon - Section A	Design, Construction Works and Associated costs	€ -	€27,036.68	€ -	2011-2022 (approx)	€10,856,088.03	€11,409,422.00	100% funded by Government Grant
2221155C - N55 -Corduff To South Of Killydoon - Section B	Design, Construction Works and Associated costs	€ -	€619,921.32	€ -	2011-2025 (approx)	€820,752.54	€26,831,395.00	100% funded by Government Grant
2221N552 - N55 Ballinagh Town Pavement Overlay	Design, Construction Works and Associated costs	€ -	€907,590.76	€ -	2019-2022 (approx)	€907,590.76	€1,400,000.00	100% funded by Government Grant
2221N873 - N87 Gartaquill to Mullaghduff	Design, Construction Works and Associated costs	€ -	€391,971.53	€ -	2021-2022 (approx)	€391,971.53	€1,900,000.00	100% funded by Government Grant
28880018 - East West Road (Dundalk to Sligo) SRLR Scheme	Design, Construction Works and Associated costs	€ -	€ -	€ -	2001-2035 (approx)	€20,740.26	€127,300,000.00	100% funded by Government Grant
28880034 - Virginia Carpark	Design, Construction Works and Associated costs	€ -	€37,963.76	€ -	2018-2022 (approx)	€131,006.93	€521,150.00	100% funded by Government Grant
B01 - NP Road - Maintenance and Improvement	B01 - NP Road - Maintenance and Improvement	€1,685,895.68	€ -	€ -	ongoing	N/a	N/a	
B03 - Regional Road - Maintenance and Improvement	B03 - Regional Road - Maintenance and Improvement	€6,721,795.58	€ -	€ -	ongoing	N/a	N/a	
B04 - Local Road - Maintenance and Improvement	B04 -Local Road- Maintenance and Improvement	€14,338,618.82	€ -	€ -	ongoing	N/a	N/a	
B05 - Public Lighting	B05 - Public Lighting	€579,640.97	€ -	€ -	ongoing	N/a	N/a	
B09 - Car Parking	B09 - Car Parking	€624,853.23	€ -	€ -	ongoing	N/a	N/a	
B11 - Agency & Recoupable Services	B11 - Agency & Recoupable Services	€563,264.96	€ -	€ -	ongoing	N/a	N/a	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Water Services								
31200755 - 2019 - 2021 Multi - Annual Rural Water Capital Allocation Programme	Water - Capital Works	€ -	€438,856.36	€ -	2019- 2021 (approx)	€438,856.36	€1,686,471.00	85% - 100% funded by Government Grant
C01 - Water Supply	C01 - Water Supply	€2,401,783.93	€ -	€ -	ongoing	N/a	N/a	
C02 - Waste Water Treatment	C02 - Waste Water Treatment	€1,552,628.69	€ -	€ -	ongoing	N/a	N/a	
C05 - Admin of Group and Private Installations	C05 - Admin of Group and Private Installations	€4,838,492.81	€ -	€ -	ongoing	N/a	N/a	
Development Management								
45000012 - Abbeylands Project	Design, Construction Works and Associated costs	€ -	€1,037,827.37	€ -	2020- 2025 (approx)	€1,097,827.37	€19,500,000.00	75% - 100% funded by Government Grant
D02 - Development Management	D02 - Development Management	€1,081,171.93	€ -	€ -	ongoing	N/a	N/a	
D05 - Tourism Development and Promotion	D05 - Tourism Development and Promotion	€599,741.36	€ -	€ -	ongoing	N/a	N/a	
D06 - Community and Enterprise Function	D06 - Community and Enterprise Function	€2,791,987.62	€ -	€ -	ongoing	N/a	N/a	
D09 - Economic Development and Promotion	D09 - Economic Development and Promotion	€12,220,889.19	€ -	€ -	ongoing	N/a	N/a	
Environmental Services								
54202053 - Virginia New Fire Station	Design, Construction Works and Associated costs	€ -	€161,627.50	€ -	2000-2021 (approx)	€1,643,352.72	€1,700,000.00	100% funded by Government Grant
54202054 - Ballyjamesduff Fire Station	Design, Construction Works and Associated costs	€ -	€35,178.00	€ -	2000-2023 (approx)	€35,178.00	€1,537,578.36	100% funded by Government Grant
E01 - Landfill Operation and Aftercare	E01 - Landfill Operation and Aftercare	€544,240.67	€ -	€ -	ongoing	N/a	N/a	
E07 - Waste Regulations, Monitoring and Enforcement	E07 - Waste Regulations, Monitoring and Enforcement	€667,691.20	€ -	€ -	ongoing	N/a	N/a	
E11 - Operation of Fire Service	E11 - Operation of Fire Service	€3,855,607.43	€ -	€ -	ongoing	N/a	N/a	
E13 - Water Quality, Air and Noise Pollution	E13 - Water Quality, Air and Noise Pollution	€512,589.47	€ -	€ -	ongoing	N/a	N/a	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Recreation and Amenity								
62201701 - Virginia Library	Design, Construction Works, and Associated costs	€ -	€103,668.45	€ -	2018-2022 (approx)	€366,982.99	€3,543,147.00	100% funded by Government Grant
64802382 - Cavan Urban Greenway	Design, Construction Works, and Associated costs	€ -	€171,166.25	€ -	2018-2021 (approx)	€265,000.70	€1,400,000.00	100% funded by Government Grant
64820010 - Ballyconnell to Ballyheady Outdoor Recreation Trail.	Design, Construction Works, and Associated costs	€ -	€563,286.05	€ -	2018-2021 (approx)	€634,952.24	€1,198,500.00	25% funded by the Local Authority
64820015 - Belturbet to Ballyconnell Greenway (Phase 1 to Kilcorby)	Design, Construction Works, and Associated costs	€ -	€9,473.61	€ -	2018-2022 (approx)	€42,208.68	€1,900,000.00	100% funded by Government Grant
F02 - Operation of Library and Archival Service	F02 - Operation of Library and Archival Service	€2,131,089.61	€ -	€ -	ongoing	N/a	N/a	
F04 - Community Sport and Recreational Development	F04 - Community Sport and Recreational Development	€1,101,826.16	€ -	€ -	ongoing	N/a	N/a	
F05 - Operation of Arts Programme	F05 - Operation of Arts Programme	€1,570,072.93	€ -	€ -	ongoing	N/a	N/a	
Agriculture, Education, Health and Welfare								
G04 - Veterinary Service	G04 - Veterinary Service	€582,141.84	€ -	€ -	ongoing	N/a	N/a	
Miscellaneous Services								
81101731 - Cootehill Business Park	Design, Construction Works and Associated costs	€ -	€ -	€ -	2019-2021 (approx)	€1,014,611.96	€1,156,232.00	25% funded by the Local Authority
81102068 - Land Acquisition Sports Campus	Design, Construction Works and Associated costs	€ -	€501,423.81	€ -	2019-2021 (approx)	€501,423.81	€501,424.00	100% funded by the Local Authority
85001695 - Capital Town Hall Refurbishment	Design, Construction Works and Associated costs	€ -	€426,593.16	€ -	2017-2021 (approx)	€1,786,321.21	€1,786,322.00	43% funded by the Local Authority
88800023 - Refurbishment Engineers Offices Farnham Street Cavan	Design, Construction Works and Associated costs	€ -	€86,511.68	€ -	2017-2027 (approx)	€151,622.43	€2,500,000.00	100% funded by the Local Authority
H03 - Administration of Rates	H03 - Administration of Rates	€8,986,433.53	€ -	€ -	ongoing	N/a	N/a	
H09 - Local Representation & Civic Leadership	H09 - Local Representation & Civic Leadership	€760,647.19	€ -	€ -	ongoing	N/a	N/a	
H10 - Motor Taxation	H10 - Motor Taxation	€533,549.28	€ -	€ -	ongoing	N/a	N/a	
H11 - Agency & Recoupable Services	H11 - Agency & Recoupable Services	€1,066,206.01	€ -	€ -	ongoing	N/a	N/a	
Totals		€80,475,450.25	€11,446,710.06	€ -		€86,632,273.18	€582,415,541.36	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
2020 Allocation - Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)	Housing Adaptation Grant Schemes For Older People and People with a Disability (Private Dwellings)	€ -	€709,647.00	€ -	December 2020	€709,647.00	20% funded by the Local Authority
11502295 - Ballyhaise - Construction of 8 Units	Construction of 8 houses in Woodlands Ballyhaise Co.Cavan	€ -	€ -	€ -	July 2020	€1,825,436.75	100% funded by Government Grant
11506429 - Butlersbridge - Construction of 4 Units	Construction of 4 units in Butlersbridge	€ -	€ -	€ -	July 2020	€556,033.76	100% funded by Government Grant
Road Transportation and Safety							
2221155D - N55 Moynehall to North Ballinagh	Design, Construction Works and Associated costs	€ -	€4,624.19	€ -	July 2020	€773,213.74	100% funded by Government Grant
2220N87C - N87 Swanlinbar	Design, Construction Works and Associated costs	€ -	€50,327.19	€ -	November 2020	€985,845.86	100% funded by Government Grant
2220N879 - N87 Gortnullaghan	Design, Construction Works and Associated costs	€ -	€32,649.91	€ -	November 2020	€632,300.35	100% funded by Government Grant
2220N87A - N87 Killyneary	Design, Construction Works and Associated costs	€ -	€30,457.82	€ -	November 2020	€588,458.51	100% funded by Government Grant
2220N87B - N87 Ballyconnell to Snugborough	Design, Construction Works and Associated costs	€ -	€60,063.60	€ -	November 2020	€1,181,328.81	100% funded by Government Grant
Totals		€ -	€887,769.71	€ -		7,252,264.78	

Appendix 2

All Self-Assessment Checklists
(1 – 7)

For 2020

Cavan County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	2020 is the 7 th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant changes for 2020 were circulated to all relevant staff & they were instructed & advised on same.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Where applicable the PSC is adapted, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to relevant Sections for review & application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section / Departments / Agency
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - Required Sample reviewed
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – if required. Historically – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Approving Authority as and when requested/required.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	All 8 projects/programmes that ended in 2020 had a completion report or similar carried out. These included Final Account Reports, Close Out reports, and Post Project Reviews. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Historically - each evaluation/Post Project review is very much project specific, and where applicable findings are noted for future consideration.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Historically - Outcomes and Findings have made staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment.
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes – where applicable, full feasibility study undertaken in accordance with Approving Authority guidelines and requirements.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes – where applicable performance indicators are specified in accordance with relevant Approving Authority guidelines and requirements.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes – where applicable, early appraisal / feasibility study was conducted in accordance with relevant Approving Authority guidelines, to facilitate decision making.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes – where applicable, as part of feasibility study in accordance with relevant Approving Authority guidelines and requirements.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes – where applicable, as part of feasibility study in accordance with relevant Approving Authority guidelines and requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes – where applicable, risks examined as part of Feasibility Study as was deliverability in accordance with relevant Approving Authority guidelines and requirements.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not Applicable, However where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	Not Applicable, However where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes - where applicable, procurement rules (both National and EU) are complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	Not Applicable, However historically where this is a requirement the CWMF will be implemented.
Q 2.15	Were State Aid rules checked for all support?	3	Yes - where applicable it was considered as part of the relevant application process.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – where applicable, approval is sought from the relevant Approving Authority.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes – where applicable, as part of the assessment process of the relevant Approving Authority.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not Applicable, However where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.

Self-Assessed Ratings:

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes – Projects/programmes have a clear objective.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes – where applicable - submissions are made under the relevant grant programme to the relevant Approving Authority.
Q 3.4	Was an appropriate appraisal method used?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not Applicable,
Q 3.6	Did the business case include a section on piloting?	N/A	Not Applicable,
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not Applicable,
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not Applicable,
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not Applicable,
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.11	Was the required approval granted?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.12	Has a sunset clause been set?	3	Yes – where applicable - Projects/ Programmes that are outsourced have set service delivery periods and end dates.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes – where applicable - procurement rules (both National and EU) are complied with.
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
<p>Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a</p>			

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes – Contracts were signed and where necessary approval from the relevant Approving Authority was acquired.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes – where applicable, Regular Meetings did take place
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – where applicable either Council Staff co-ordinated implementation or it was outsourced to Consultants, Architects etc.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes – the Project Managers appointed were Senior Level Council Staff.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – where applicable regular monitoring and progress reports were carried out in accordance with the relevant Approving Authorities guidelines and requirements.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – some agreed changes to budgets and time scales were necessary and the relevant projects kept within same.
Q 4.7	Did budgets have to be adjusted?	3	Yes - Budgets needed to be adjusted, in line with programme changes. Adjustments were done in accordance with Management approval & with Approving Authorities approval (where necessary)
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes – Changes to budgets/time schedules were made promptly
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Not Applicable
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – where applicable, the necessary approval from the relevant Approving Authority was acquired.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable
<p>Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a</p>			

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Grant Schemes / programmes & Allocations, Annual Service Delivery Plans, Strategies, and Statutory Requirements etc.
Q 5.2	Are outputs well defined?	3	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Schemes or Programmes, and Annual Service Delivery Plans.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes – outputs quantified regularly and reported to the relevant Approving Authority as required e.g., monthly/quarterly/annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes – through regular Checks, regular Meetings, monitoring Budgets and Expenditure, Audits, Performance reviews, Various Databases, & depending on the Scheme/ Programme through various types of Reports, incl Financial and Statistical Reports, KPI's etc.
Q 5.5	Are outcomes well defined?	3	Yes – targets are set at the outset of programmes and in Annual Service Delivery Plans, etc
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes – They are captured in Monthly, Quarterly and Annual Reports to Management, team meetings and debriefings, and other relevant Approving Authority Returns etc
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes – where applicable, to manage expenditure on job codes. Unit costings are also compiled for Management and in accordance with the relevant Approving Authority Reporting requirements, Returns, KPI's etc
Q 5.8	Are other data compiled to monitor performance?	3	Yes – in Performance Indicators, The QA report for NOAC, CE Monthly Reports and various returns to the relevant Approving Authorities as required.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – through annual comparison of unit costs and targets, compliance with statutory requirements, ongoing review of Annual Service Delivery Plans and Budgets, regular meetings, Audit and Financial Reports, Monthly CE Reports, KPI's etc.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – through Internal Audits, Local Government Audits, Department Audits. Governance review, various reports to Approving Authorities, Senior Management and CE Monthly Reports etc.
<p>Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a</p>			

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	All 8 projects/programmes that ended in 2020 had a completion report or similar carried out. These included Final Account Reports, Close Out reports, and Post Project Reviews. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not Applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable - however historically lessons / issues that arise over the project are communicated back to the Approving Authority for their information and were applicable, end of project feedback is also given.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not Applicable

Self-Assessed Ratings:

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2020
Self-Assessed Ratings: 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

Appendix 3

Audit Assurance Categories and Criteria

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

Appendix 4

Quality Assurance - In - Dept Checks and Reviews

Quality Assurance – In Depth Check

Current (Revenue) Programme

D09 - Economic Development and Promotion

Cavan County Council
Internal Audit Department



Public Spending Code for 2020

(Revenue Expenditure being incurred)

Revenue Expenditure Division: Code D09

**Review of the Economic Development & Promotion Revenue Expenditure
Programme / Review of Restart Grant Schemes for Businesses
Impacted by Covid 19 for 2020 as implemented by Cavan County Council**

Quality Assurance – In Depth Check Cavan County Council

Review of the Economic Development & Promotion Revenue Expenditure Programme / Review of Restart Grant Schemes for Businesses Impacted by Covid 19 in 2020

Section A: Introduction

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

Programme or Project Information	
Name	Revenue Expenditure Division: Code D09 Economic Development & Promotion Revenue Expenditure inclusive of Cavan County Council's Restart Grant Schemes -Revenue Expenditure Programme 2020
Detail	The aim of this Revenue Programme is to strengthen and support the local enterprise environment and business culture within County Cavan. In 2020 particular emphasis was placed on the Business Restart Grants (announced May 2020) available to the micro and small businesses severely impacted by the Covid 19 Pandemic lockdowns.
Responsible Body	Cavan County Council is responsible for the operation of the Economic Development & Promotion Revenue Expenditure Programme under the Local Enterprise Office. The Rates / Finance Department was responsible for managing the Restart Grant Schemes.
Current Status	Economic Development & Promotion Revenue Expenditure Programme – Revenue Expenditure Being Incurred
Start Date	April 2014 - Local Enterprise Office Activities 22.05.2020 - Restart Grant (RG) Scheme 10.08.2020 - Restart Grant Plus (RGP) Scheme 21.09.2020 - Top Up Grant Wet Pubs (RGP +40%) 07.10.2020 - Top Up Payments (RGP +30%)
End Date	31.10.2020 - Application closing date of all Restart Grants 23.02.2021 - Final payment date of all Restart Grants by Cavan County Council
Overall Cost per Agresso/ AFS 2020	2020 Economic Development & Promotion Revenue Expenditure Programme €12,220,889.19 inclusive of the Restart Grant Schemes of €9,737,281.07

PROJECT DESCRIPTION

Expenditure under the D9 Revenue Expenditure Programme is primarily linked to the provision of supports provided to local enterprises and micro businesses within County Cavan. The scope of this In-depth Review has focused on the Council's operation of the Covid 19 Restart Grant Schemes given that it accounts for 80% of the Economic Development & Promotion Revenue Expenditure Programme in 2020.

Revenue Programme D9 Expenditure Type	% of Expenditure	2020 €
Restart Grant Schemes – Covid 19	80%	9,737,281
Economic Development & Promotion	19%	2,351,808
Service Support Cost	1%	131,800
Total	100%	12,220,889

Background – Restart Grant (RG) Scheme(s)

The global economic crisis associated with the Covid 19 Pandemic led to the business sectors across the world facing unprecedented hardship and an uncertain future.

In May 2020 the Irish Government under the auspices of the Department of Business, Enterprise and Innovation (DBEI), agreed a suite of measures to provide vital support to small, medium and larger businesses that were negatively impacted by Covid 19.

One of these measures was the provision of a Business Restart Fund for micro and small businesses of €250 million nationally. In recognition to the ongoing hardship cause by the continued lockdown of businesses a further €350m was subsequently allocated in similar aid. Unaware of the level of demand for this financial aid and to ensure sufficient funds were readily available to businesses. Cavan County Council took a prudent approach to what may be required and over the course of the year €10,697,751.00 was sought in funding by the Head of Finance based on returns to the LGMA. Following verification of all successful applications Cavan County Council had allocated a total of €9,851,417.00 in grant funding at 23/02/2021. The remaining grant revenue was returned to the Department.

The Business Restart Grant aids smaller businesses impacted by COVID 19, it enables small businesses to address costs incurred during the lockdown as well as the various costs in preparing to reopen whilst meeting the needs of employees and customers.

Service Level Agreement - Role of Local Authorities

The delivery, funding and oversight arrangements in relation to the Restart Grant Schemes for businesses were outlined under Service Level Agreements circulated to the relevant stakeholders as follows:

22nd May 2020 – SLA Restart Grant Scheme

Responsible Parties:

- The Department of Business, Enterprise and Innovation (DBEI) was primarily responsible for the general oversight of the Scheme in accordance with the Government Decision, for ongoing review of the Scheme and for allocation of funding for the Scheme to the Local Authorities via Enterprise Ireland.
- The Department of Housing, Planning and Local Government (DHPLG) was responsible for the general oversight of the Local Authorities' activities and funding.
- The Local Authorities including Cavan County Council were responsible for managing within its area the processing of applications and payments in accordance with the criteria specified and make reports to the above Government departments to enable oversight and review of the Scheme (including its funding), and
- Enterprise Ireland (EI) was responsible for transfer of the approved funding under the Scheme to each Local Authority in an efficient and timely manner and for accounting for the funding in accordance with the payment and oversight instructions received from DBEI.

18th August 2020 – SLA Restart Grant Plus Scheme

Responsible Parties:

- The Department of Business, Enterprise and Innovation (DBEI) was responsible for the general oversight of the Scheme in accordance with the Government Decision, for ongoing review of the Scheme and for allocation of funding for the Scheme to the Local Authorities via Enterprise Ireland,
- Local authorities including Cavan County Council were responsible for managing within its area the processing of applications and payments in accordance with the criteria specified and make reports (via the Local Government Management Agency to enable oversight and review of the Scheme by DBEI, and
- Enterprise Ireland (EI) was responsible for transfer of the approved funding under the Scheme to each Local Authority in an efficient and timely manner and for accounting for the funding in accordance with the payment and oversight instructions received from DBEI.

Legislation / Restart Grant Scheme Guidance

Given the urgency of this business supports initiative the Restart Grant Scheme Service Level Agreements as circulated to all relevant stakeholders was the prime source of guidance provided to the local authorities on operating the scheme. Circular Fin 08/2020 dated 25/05/2020 and Circular Fin 9/2020 dated 27/05/2020 also outlined the required accounting treatments of the Restart Grants Scheme by Local Authorities as directed by the Minister of Housing, Planning, and Local Government.

An overview of general terms and conditions pertaining to the Schemes was outlined in the Service Level Agreements signed by Cavan County Council dated 22nd May 2020 and 18th August 2020.

Local Authorities also sought guidance from the particulars of the FAQs and 265 clarification updates were circulated over the term of the Scheme by the LGMA / Local Authority Working Group. Therefore, as the scheme progressed any decisions taken in relation to ambiguous grant claim entitlements by applicants were ultimately based on the Council's own interpretation of the clarifications provided.

Scheme Phases

The Grant Schemes were rolled out in two phases with additional top ups provided towards the latter of 2020 to address the ongoing financial needs of businesses as Covid 19 progressed. The particulars of same were as follows:

1. Restart Grant (RG) Scheme – 22.05.2020
2. Restart Grant Plus (RGP) Scheme – 10.08.2020
 - Top Up Grant Wet Pubs excl. Dublin & Donegal (RGP +40%) - 21.09.2020
 - Top Up Payments (RGP +30%) – 07.10.2020

1. Restart Grant (RG) Scheme

The original Restart Grant (RG) Scheme (€250m nationally) aimed to aid smaller businesses impacted by Covid 19 by contributing towards the cost of reopening or keeping a business operational and re-connecting with employees and customers.

The Scheme offered grants to commercial businesses equivalent to their 2019 local authority business rates bill, with a minimum payment of €2,000 and a maximum payment €10,000.

To qualify for the grant businesses had to:

- be commercial rateable by the Local Authority, i.e. a trading entity currently not rated but could be listed for valuation,
- have an annual turnover of less than €5m and employ between 1 to 50 people,
- have suffered a projected 25%+ loss in turnover to end June 2020,
- commit to remain open or to reopen if it was closed,
- declare the intention to retain employees that are on the Temporary Wage Subsidy Scheme and re-employ staff on the Pandemic Unemployment Payment as business recovers.

2. Restart Grant Plus (RGP) Scheme

As a result of the continuing economic crisis a further €300m Restart Grant Plus (RGP) Scheme was opened on 10th August 2020 by the Tánaiste and Minister for Enterprise, Trade and Employment, Leo Varadkar, forming part of the Government's July Stimulus package.

This new round offered grants to businesses of between €4,000 and €25,000 as they reopened or adjusted their business. There was also increased eligibility for non-rateable B&Bs, sports clubs with commercial activities and trading charity shops.

To qualify for the grant, a business had to:

- be commercial rateable by the Local Authority, i.e. a trading entity currently not rated but could be listed for valuation,
- operate from premises that is commercially rateable by a local authority,
- have 0 – 250 employees,
- have an annual turnover of less than €100k per employee to a maximum of €25m depending on the number of employees,
- have suffered a projected 25%+ loss in turnover between 1 April and 30 June 2020,
- commit to remain open or to reopen if it was closed; and
- intend to retain employees that are on the Temporary Wage Subsidy Scheme (TWSS).

In recognition of the impact of further restrictions on businesses and employment around the country a top-up to the Restart Grant Plus was applied. From 21st September 2020 all wet pubs including those in County Cavan could apply for an additional 40% and from 7th October 2020 all businesses could apply for an additional 30% of their Restart Grant Plus on return to level 5 restrictions.

The Restart Grant Plus Scheme applications were to close at **midnight on Saturday 31st October 2020.**

Details of the business types and the grant amounts payable under the Restart Scheme, Restart Grant Plus Scheme and Top Up Grants are outlined on pages 9 and 10.

Public Awareness

To increase public awareness of all phases of the Business Restart Grants Cavan County Council launched an extensive media campaign using local print (The Anglo Celt), their website (www.cavancoco.ie) and social media platforms (Twitter & Facebook). This included links to the Council's intranet pages containing the application forms & key documentation, Restart Grant Video Guides and Webinar Seminars. In addition, local councillors highlighted same on their individual media platforms.

A dedicated email address was opened to deal with queries relating to the scheme restartgrant@cavancoco.ie and contact phone numbers were advertised.

The overall promotional costs amounted to €1,510.56.

Grant Application Process

All applicants had to apply via the Cavan County Council website. (<http://www.cavancountycouncil.ie/restart-grant.htm>).

Business declarations and the supporting information was logged via an electronic application system known as **submit.com**. This system was rolled out through the Ascendas IT software that was procured nationally by the LGMA for use by local authorities.

Primarily this was a self-declaration application process by business owners in relation their individual grant criteria entitlements.

As part of this process the following documentation / information was requested for verification purposes: Tax Clearance Access Number and Statement Bank Header.

Supporting documentation had to be scanned onto the system by the applicants. Confirmation emails were subsequently issued by the Council acknowledging receipt of their completed forms.

As the need arose clarification and/or additional information was sought by the Council from applicants via email.

As recommended by the LGMA the raw data stored on submit.com was subsequently downloaded via the Ascendas interface software package to facilitate the vetting of the individual grant applications and the conversion / transfer of grant payment details onto the Council's Agresso financial accounts system for processing.

Grant Processing – Verification & Approval Control Procedures

An Application Vetting Team was established by the Council consisting of 5 Administrative personnel, 5 Revenue Collectors and a 2-tiered approval structure to ensure segregation controls procedures existed. The following verification checks were undertaken:

- Revenue Collectors were assigned to each application within their remit.
- Revenue Collectors verified the operating status of businesses.
- The customer number was verified on the Agresso system.
- The Rate/LAID number was verified on Agresso.
- The bank header details for the customer were verified using the details previously; uploaded to the submit.com system.
- Tax Clearance Certification in line with revenue rules for payments €10k or greater over a period of 12 month.
- Tax Reference Numbers.
- CRO in relation to clarification of entity i.e. company name, company type.
- The grant amount payable in line with the terms of the various schemes.

If any issues were identified at this point, staff contacted the relevant applicant via email.

Unsuccessful Applicants / Appeals Process

Restart Grant- The appeals procedures of the scheme were outlined under the FAQ 21 details attached to the application. These were as follows that ‘any decision to refuse a grant may be appealed to restartgrant@cavancoco.ie up to 30th September 2020.

Restart Grant Plus- The appeals procedures of the RGP scheme were outlined under the FAQ 22 details attached to the application. These were as follows that ‘any decision to refuse a grant may be appealed to restartgrant@cavancoco.ie’ with [no closing date stated](#).

[The SLAs for both the Restart Grant and Restart Plus Grant Scheme stated, “Appeals relating to a decision to refuse an application shall be made in writing within 7 days of receipt of notification of the decision to Cavan County Council whose decision will be final”.](#)

Unsuccessful Applicants were notified of the decision by email generated by the Ascendas Grant System (AGS). In Cavan **194** Applicants were unsuccessful/refused for a number of reasons i.e. ineligible application, duplicate application, application withdrawn by applicant. This represents 9% of the total applications (2272) processed by the Validation Team.

- Where a decision to refuse a grant was upheld the applicant was informed of same via email from restartgrant@cavancoco.ie.
- In instances where the appeal was successful the appeal was processed through the AGS. All additional information was validated/uploaded to the original application.

Restart Grant Appeals (*for applicants who did not apply for the original Restart Grant scheme introduced the end of May and believe they may have been eligible*). A log was maintained of all businesses who contacted Cavan County Council who did not apply for the Restart Grant before its closure on 22nd July 2020.

On 12th October the LGMA issued a grants procedure update by email to the Council confirming that each LA should contact the RGP applicants to inform them that they may be

due an RG1 payment. The Restart Grant Appeals log continued to be maintained pending release of updated AGS for the processing of Appeals.

Cavan County Council followed the Appeals Process set out in Restart Grant Tech Memo 2.35 received on 20th October 2020 from LGMA. The following procedures applied:

- An appeal email was sent to each applicant who missed out on the original RS Grant.
- The applicants' replies were imported into AGS and attached to their form.
- All appeals were assigned to validators and subsequently processed.
- Approval/rejection emails were sent to applicants from AGS.

All appeals were ultimately processed and recorded through the Ascendas Grant System (AGS) and the report details are available for future reference.

In total 296 Appeals were received and reviewed initially by the validator in consultation with the relevant revenue collector and referred to the AO/Financial Accountant/Acting Head of Finance, if necessary. 282 of these appeals (95%) were successful. This high percentage was a result of the LGMA's revised grant eligibility criteria i.e. applicants who missed out on the original RG Grant could reply.

From September 2020 all Local Authorities were also required to compile a list of all appeals and submit details of same to the Department of Enterprise, Trade and Employment in relation to the number of appeals and the amount of the monetary value of these appeals for statistics purposes.

Copies of department returns, emails and supporting documentation received were available for inspection.

Payments Process

Grant payments were made to applicants by Electric Funds Transfer (EFT). All payments were approved at Head of Finance or Management Account level.

The total value of all grants paid to applicants for year ended 31.12.2020 amounted to **€9,735,770.51**. Subsequently from January to February 2021 there was an additional €115,646.66 paid out on outstanding applications that were subject to query, verification or appeal.

Between 22nd May 2020 and 23rd February 2021 there were a total of **2272** grant applications vetted and processed by the Council on various Restart Schemes inclusive of **194** unsuccessful claims that failed to meet the necessary grants criteria. Over the term of the scheme **1068** businesses benefited by the Restart Grant supports to the value of **€9,851,417.00**. These figures are exclusive of the associated promotional costs of €1,510.56 incurred by the Council.

Details of the Grants position @ as of 12.03.2021 Submitted to Department

DATE:	12 March 2021	
LOCAL AUTHORITY:	CAVAN COUNTY COUNCIL	
RESTART GRANT SCHEME STATISTICS		
	NUMBER	VALUE
APPLICATIONS PAID	1027	€3,074,295
APPLICATIONS REJECTED	91	N/A
GRAND TOTAL	1118	€3,074,295

DATE:	12 March 2021	
LOCAL AUTHORITY:		
RESTART GRANT PLUS SCHEME STATISTICS		
	NUMBER	VALUE
APPLICATIONS PAID	1051	€6,777,122
APPLICATIONS REJECTED	103	N/A
GRAND TOTAL	1154	€6,777,122
Overall Summary		
Total No of Applications processed	2272	
Total no of Unsuccessful Applications	194	
Total Applications Paid	2078	€9,851,417

Funding Reconciliation

FUNDING AMOUNT RECEIVED	€10,697,751.00
FUNDING AMOUNT RETURNED [1]	-€650,000.00
FUNDING AMOUNT RETURNED [2]	-€196,333.83
TOTAL PAID IN GRANTS	€9,851,417.17

Applicants who received a grant under the original Restart Grant (RG) scheme can apply again under Restart Grant Plus (RGP)

Sample 2019 Rates Bill	Grant under original RG scheme 22 May	Basic grant payable under RGP for all businesses 10 August	Top-up grant for all local authorities for all businesses (RGP +30%) 7 October	Top-up Grant for Donegal for all businesses (RGP +10%) 7 October	Top-up grant for Dublin for all businesses (RGP +20%) 7 October	Top up grant for 'Wet' Pubs excl. Dublin and Donegal (RGP + 40%) 21 Sept	Top up grant for 'wet' pubs in Donegal (RGP +40%) 21 Sept	Top up grant for 'wet' pubs in Dublin (RGP +40%) 21 Sept
Rates bill <€2k in 2019	€2k min	A further €4k (new minimum)	A further grant of €1.2k	A further grant of €0.4k.	A further grant of €0.8k	A further €1.6k payment	A further €1.6k payment	A further €1.6k payment
€3k rates bill	€3k	A further €4k (new minimum)	A further grant of €1.2k	A further grant of €0.4k	A further grant of €0.8k	A further €1.6k payment)	A further €1.6kk payment)	A further €1.6kk payment)
€5k rates bill	€5k	A further €5k	A further grant of €1.5k	A further grant of €0.5k	A further grant of €1.0k	A further €2.0k payment	A further €2.0k payment	A further €2.0k payment
€8k rates bill	€8k	A further €8k	A further grant of €2.4k	A further €0.8k	A further grant of €1.6k	A further €3.2k payment	A further €3.2k payment	A further €3.2k payment
€10k rates bill or greater	€10k max	A further grant equivalent to 2019 rates bill to a maximum of €15k (combined max. Restart grant of €25k)	A further top-up of 30% of RGP grant to a max of €19.5k (combined max Restart grant of €29.5k)	A further top-up of 10% of RGP grant to a max of €21k (combined maximum of €31.k)	A further top-up of 20% of basic RGP grant to a max of €22.5k (combined max Restart grant of €32.5k)	A further payment equivalent to a 40% top-up on RGP grant to a maximum grant of €25.5k (combined max of €35.5k)	A further payment equivalent to a 40% top-up on RGP grant to a maximum grant of €27k (combined max of €37k)	A further payment equivalent to a 40% top-up on RGP grant to a maximum grant of €28.5k (combined max of €38.5k)

Restart Grant Plus (RGP) – Further Top-up Payments from 7 October

Business Type	Grant payable under RGP Scheme	Top-up Grant for all local authorities (RGP +30%) 7 October	Top-up Grant for Donegal (RGP +10%) 7 October	Top-up Grant for Dublin (RGP +20%) 7 October	Top up for 'wet' pubs outside Donegal and Dublin (RGP + 40%) From 21 Sept	Top up for 'wet' pubs in Donegal (RGP + 40%) From 21 Sept	Top up for 'wet' pubs in Dublin (RGP + 40%) From 21 Sept
Small and Medium sized Companies/ independent hotels	2019 rates assessment subject to minimum grant of €4k and a maximum of €25k	A further top-up of 30% of the basic RGP grant subject to a minimum total RGP grant of €5.2k and a maximum of €32.5k	A further payment equivalent to 10% of the basic RGP grant subject to a minimum total RGP grant of €5.6k and a maximum of €35k	A further top-up of 20% of the basic RGP grant subject to a minimum grant of €6.0k and a maximum of €37.5k	A further payment equivalent to 40% of the basic RGP grant subject to a minimum total RGP grant of €6.8k and a maximum of €42.5k	A further payment equivalent to 40% of the basic RGP grant subject to a minimum total RGP grant of €7.2k and a maximum of €45k	A further payment equivalent to 40% of the basic RGP grant subject to a minimum total RGP grant of €7.6k and a maximum of €47.5k
Sports clubs commercial activities (in rateable premises)	2019 rates assessment subject to minimum grant of €4k and a maximum of €25k	A further payment equivalent to 30% of the 2019 rates assessment, subject to a combined minimum grant of €5.2k and a maximum of €32.5k	As above	As above	Not applicable	Not applicable	Not applicable
Trading Charity shops (in rateable premises)	2019 rates assessment subject to minimum grant of 4k and a maximum of 25k	A further payment equivalent to 30% of the 2019 rates assessment, subject to a combined minimum grant of €5.2k and a maximum of €32.5k	As above	As above	Not applicable	Not applicable	Not applicable

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Finance / Rates Section and Internal Audit have completed a Programme Logic Model (PLM) for Cavan County Council's Restart Start Grant Schemes that supported Businesses Impacted by COVID 19 - Revenue Expenditure Programme for 2020.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> * To provide financial support to micro and small businesses struggling during Covid 19. *To assist / defray the ongoing fixed costs during closure e.g. utilities, insurance, refurbishment or for measures to ensure employee and customer safety. *To give direct grant aid to micro and small businesses towards the costs associated with reopening and reemploying workers after Covid 19 closures. * To avoid / minimise the level of permanent business closures. * Support the long economic business environment of County Cavan. 	<ul style="list-style-type: none"> * Government Funding €10m approx. * Local Authority staffing and technical resources. * Local Authority IT & Accounts Systems. * Local Authority Media Platforms (Intranet / Facebook / Twitter). *Support LGMA Restart Grant Working Group. *Restart Grant guidelines and procedures. 	<ul style="list-style-type: none"> * Draw down of the funding. * Promotion / Awareness Campaign. * Management of the overall Government Restart Grant Allocation. * Processing, validating and awarding eligible payments for the Business Restart Grants in accordance with conditions set out in the Department guidelines. *Engagement with Applicants. * Management of Appeals Process. * Preparation of LA Restart Returns and supporting Ascendas downloads for submission to LGMA. * Engagement with LGMA Restart Grant Working Group. 	<ul style="list-style-type: none"> * Successfully Processed a total of 2272 Business Restart Grants Applications. * Awarded a total of 2078 grants to businesses to the value of €9,851,417. *Examined and confirmed 194 unsuccessful grant applications. 	<ul style="list-style-type: none"> * Supported the National rollout and drawdown of the 2020 Business Restart Grant Schemes. * Supported the business economy within County Cavan during Covid 19. *Minimised the level of business closures in the county. * Supported the long-term strategic objectives of Cavan County Council's Corporate Plan 2019 – 2024. * Assisted with the government's overall plan to contain the spread of Covid 19 nationally- The Restart Grant Schemes supported businesses during the restrictions that limited the level of movement by the general public.

A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Description of Programme Logic Model

Objectives: Micro and small businesses were and continue to be particularly vulnerable to the economic effects of Covid 19. Many businesses, even while closed, continue to incur costs including fixed costs without being able to generate revenues. It was recognised that businesses will also incur costs in preparing their businesses to reopen and meeting the needs of employees and customers. The Business Restart Grants were designed to alleviate the pressure on businesses in this context.

Inputs: These include Government funding (Revenue €10m), Local Government Staff Resources – Executive & Clerical Officials, IT and Computer Systems. Collaboration and Shared Services of DBEI & LGMA.

Activities: The key activities included the overall management of the Business Restart Grant Schemes & financial allocations, management of staff resources, provision of IT, provision of media advertising (print & social). Engagement with DBEI & LGMA for returns and Working Group.

Outputs: Cavan County Council supported the drawdown of funding and awarding of grants under the Business Restart Grant Schemes. Effectively awarded a total of 2078 Restart Grant Supports to 1068 businesses in County Cavan amounting to €9,851,417.00.

Outcomes: The Department of Business, Enterprise and Innovation (DBEI) plays a key role in implementing the government's policies of stimulating the productive capacity of the economy and creating an environment which supports job creation and maintenance.

Under this DBEI measure the Business Restart Fund to support small, medium and larger business that were negatively impacted by Covid 19 Cavan County Council successfully created an awareness of the scheme and provided grant support to businesses whose trading was severely disrupted by the pandemic by minimising the level of business closures in the county and supporting the long- term strategic objectives of Cavan County Council's Corporate Plan 2019 – 2024.

Ultimately the roll out of the Restart Grants Scheme assisted with the government's overall plan to contain the spread of Covid 19 nationally and within County Cavan by limiting the level of movement of the general public.

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

The following section tracks the Cavan County Council's Restart Grants Revenue Expenditure Project for 2020 from inception to conclusion in terms of major project/programme milestones.



15.05.2020 **Government announces the details of new €250m RG Scheme**

16.05.2020 – 29.10.2020 PROMOTION Campaign of Grant Scheme by Cavan County Council on Twitter & Facebook Accounts advertised all phases of Restart Grant(s)

22.05.2020 **Signing of Service Level Agreement between DBEI, DHPLG, Cavan County Council & Enterprise Ireland in relation to delivery, funding and oversight of RG Scheme**

22.05.2020 **Applications Open for RG Scheme**

25.05.2020 / 27.05.220 **Fin Circulars 08/2020 & 09/2020** issued by Dept on the Accounting Treatment of the Scheme.

28.05 / 18.06 / 25.06 PROMOTION RG Scheme Advertisements in local newspaper (The Anglo Celt)

22.05.2020 – 31.08.2020 Verification, Processing & Payment of RG Applications

11.06.2020 - €3,251,425 funding received by Cavan County Council

22.06.2020 – First RG Grants Paid by EFT to applicants

10.08.2020 Government announces details of new €300m RGP Scheme

10.08.2020 Applications Open for RGP Scheme

18.08.2020 Signing of Service Level Agreement between DBEI, Cavan County Council & Enterprise Ireland in relation to delivery, funding and oversight of RGP Scheme

10.08.2020 – 31.10.2020 Verification, Processing & Payment of RGP & Top Up Applications

27.08.2020 - €2,965,896 funding received by Cavan County Council

10.09.2020 – First RGP Grants Paid by EFT to applicants

14.09.2020 - €963,708 funding received by Cavan County Council

21.09.2020 Applications Open for RGP +40% Top Up Grant for “Wet” Pubs excl. Dublin and Donegal

28.09.2020 - €500,000 funding received by Cavan County Council

07.10.2020 Applications Open for RGP +30% Top Up Grant Scheme

08.10.2020 & 22.10.2020 PROMOTION RGP advertised on local newspaper (The Anglo Celt)



12.10.2020 LGMA circulated **RG Top Up Tables** indicating percentages applicable in Cavan from 07.10.2020

31.10.2020 **RGP Schemes closed**

17.11.2020 - €3,000,000 funding received by Cavan County Council

17.12.2020 - €165,722 funding received by Cavan County Council

31.12.2020 AFS Reconciliation of RSGs of €9,737,281.07 and deferral of final payments for remaining the grants in January / February 2021

04.02.2021 - €650,000 funding returned by Cavan County Council to Enterprise Ireland

23.02.2021 – **Final Grant Payment** processed via EFT and Reconciliation of the overall Grant Payments

12.03.2021 - €196,333.83 funding returned by Cavan County Council to Enterprise Ireland

12.03.2021 – Final Restart Grant Scheme Statistics Return to LGMA

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 Restart Start Grants for Businesses Revenue Expenditure Programme for 2020.

Project/Programme Key Documents	
Title	Details
1	<p>Gov.ie – Press Releases</p> <p>Published announcements from the Department of Enterprise, Trade and Employment regarding RG & RGP Schemes.</p> <p>Cavan County Council's Service Level Agreements with all Relevant Stakeholder</p> <p>The delivery, funding and oversight arrangements in relation to the Restart Grant Schemes for businesses were outlined under Service Level Agreements circulated to the relevant stakeholders as follows :</p> <p>Fin Circulars 08/2020 & 09/2020- Accounting Treatment</p> <p><i>22nd May 2020 – SLA Restart Grant Scheme</i> <i>18th August 2020 – SLA Restart Grant Plus Scheme</i></p> <p>Promotion / Campaign</p> <p>Copies of advertisement from local media (Anglo Celt), Twitter and Facebook</p> <p>RG & RGP Frequently Asked Questions</p> <p>List of RG 21 / RGP 23 Frequently Asked Questions available for download on www.cavancoco.ie/restart-grant.htm</p> <p>Scheme Clarifications Circulations provided by Restart Grant Working Group as put in place by the LGMA to deal with specific Local Authority queries.</p> <p>265 RS Grant Working Group Queries and Answers Clarifications circulated via email by LGMA</p>

<p>2</p>	<p>Cavan County Council Business RG and RGP Applications Forms & Declaration Forms</p> <p>Raw Application Data</p> <p>Appeals Process Records</p>	<p>Copies of completed electronic Business Re-Start Application Forms, supporting documentation & Declaration containing RG 25 / RGP 34 questions for completion available for download on www.cavancoco.ie/restart-grant.htm</p> <p>Copy of Appeals Log detailing the applicant, reasons for appeal and copies of relevant supporting information.</p> <p>Copies of AGS Appeals Reports.</p> <p>Copies of Appeals List submitted to the Department of Enterprise, Trade and Employment in relation to the number of appeals and the amount of the monetary value of these appeals for statistics purposes.</p>
<p>3</p>	<p>Verification Information / Supporting Records / Documentation</p>	<p>Supporting Documentation & the Business Declarations containing questions for completion available upon request from Cavan County Council, Access to Rate Book, Customer Accounts, Tax Reference Numbers, Bank Headers, Tax Clearance Records, CRO Evidence, Decisions on Grant Approvals & Particulars of Grant refusals.</p>
<p>4</p>	<p>Financial Records & Control Procedures Relating of the Council re the payment of the Restart Grant Schemes, Department Grants Statistics & Returns</p>	<p>Funding Drawdown Records, submit.com, Ascendas & Agresso Electronic Records, Grant Recoupment Records, Particulars of Grants Payments, Copies of Statistic Returns to Department, Schedule of Grant Reconciliations.</p>

Key Document 1:

Guidance Documentation

Given the urgency of the Restart Grant Funding Scheme as announced by the Government's in May 2020 and the relatively short timeframe for administration of the scheme there was limited regulatory guidance initially available on Restart Grant Scheme(s) to the Local Authorities. As a result the main scheme guidance's provided to the Council was outlined in the Service Level Agreements issued to all relevant stakeholders.

The SLAs as signed by Cavan County Council outlined the various stakeholder's responsibilities in relation to the delivery, funding and oversight of the Restart Grant Scheme & Restart Grant Plus Scheme. These agreements contained the relevant application forms and FQAs which were supplied to the applicants and formed the basis upon which the Application Vetting Team and Approvers based their decisions.

Finance Circulars 08/2020 & 09/2020 outlined the accounting treatment of the Restart Grants Scheme income and expenditure activities as directed by the Minister for Housing, Planning and Local Government.

The Restart Grant Working Group hosted by the LGMA also facilitated a support forum whereby all local authorities could engage and seek clarification on the related criteria and any grant entitlements queries that arose during the roll out of the RG Schemes. The information provided help bridge any misunderstandings on the application criteria that was not clearly defined in the Service Agreements or FQAs. Over the term of the Scheme a total of 265 clarifications were provided for the Local Authorities to interpret.

Key Document 2:

Cavan County Council Business RG and RGP Applications Forms & Declaration Forms

All applications submitted electronically via submit.com gathered the necessary information and supporting documentation to enable the validating and approval of grants in line with the terms of the Scheme(s). Once the on-line application form was complete, applicants were requested to digitally sign a declaration in relation their individual grant criteria entitlements.

In total 2272 grant applications were submitted with 2078 successful and 194 unsuccessful.

Key Document 3:

Verification Information / Supporting Records / Documentation

Internal Audit found that the majority of the supporting documentation was held in electronic format. The verification process was conducted by an Application Vetting Team (detailed previously) with a 2-tiered approval structure to ensure segregation controls procedures existed. Expertise and local knowledge held in relation to applicants were central to this process.

The following verification checks were undertaken:

- The customer number was verified on the Agresso system.
- The Rate/LAID number was verified on Agresso.
- The amount of customer rates paid in 2019.
- The bank header details for the customer were verified using the details previously; uploaded to the submit.com system.
- Tax Reference numbers.
- Tax Clearance Certification in line with revenue rules for payments €10k or greater over a period of 12 month.
- CRO in relation to clarification of entity i.e. company name, company type.
- The calculated grant payable was checked in line with the terms of the various schemes.

If any issues were identified at this point, staff contacted the relevant applicant via email.

Internal Audit noted that the Local Authority Staff had no means of to verify the self-declared business turnovers and projected income losses recorded on the applications. In the main verification of applications was difficult given that the lack of supporting information, the urgency of the scheme and the high volume of claims for processing.

Key Document 4:

Financial Records & Control Procedures Relating of the Council re the payment of the Restart Grant Schemes, Department Grants Statistics & Returns

Application Funding Documentation – Cavan County Council Bank Records indicating receipt of funding in sum of €10,697,751. Extract from LGMA records of Enterprise Ireland Restart Grant funding to Cavan County Council.

At the time of this review all financial records relating to Restart Grant(s) were available for review as recorded on the Ascendas software package and Agresso, the Financial Accounts System of the Council.

Department Grant Statistics & Returns information was compiled from Ascendas downloads and submitted in the requested format.

Reconciliation of all grant payments on both systems was provided by the Financial Accountant of Cavan County Council.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Cavan County Council's Restart Start Grants for Businesses Revenue Expenditure Programme for 2020. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
<p>Cavan County Council's Service Level Agreements with all Relevant Stakeholder</p> <p><i>22nd May 2020 – SLA Restart Grant Scheme</i> <i>18th August 2020 – SLA Restart Grant Plus Scheme</i></p> <p>Fin Circulars 08/2020 & 09/2020</p>	<p>The delivery, funding and oversight arrangements in relation to the Restart Grant Schemes for businesses were outlined under Service Level Agreements circulated to the relevant stakeholders.</p> <p>Accounting treatment of the Scheme</p>	Yes
<p>Scheme Clarifications Circulations provided by Restart Grant Working Group as put in place by the LGMA to deal with specific Local Authority queries.</p>	<p>265 Queries and Answers circulated via email by LGMA</p>	Yes Final Extract RG LA Clarifications V67 10.12.2020
<p>Cavan County Council Business RG and RGP Applications Forms & Declaration Forms</p> <p>Restart Grants Application Raw Data</p> <p>Appeals Process Records</p>	<p>To ensure documentation is available that substantiate the payment of grants.</p> <p>Verification Data</p> <p>To ensure documentation is available that substantial the approval or rejection of appeals.</p>	Yes Available Electronically Yes Available Electronically with supporting documentation on file
<p>Verification Information / Supporting Records</p>	<p>To ensure documentation is available that substantiates the payment of grants in accordance with the terms of scheme.</p> <p>To ensure segregation and approval control procedures were in place and grant payment were processed in line with scheme</p>	Yes Available Electronically
<p>Financial Records & Control Procedures Relating of the Council re the payment of the Restart Grant Schemes, Department Grants Statistics & Returns</p>	<p>Evidence that allocation was efficiently and effectively managed.</p> <p>Evidence that the funding drawdowns and grant payments were reconciled as required by the Department.</p>	Yes Available Electronically

Data Availability and Proposed Next Steps

This in-depth review found that most of the information and documentation relating to the operation of the Restart Grant Scheme(s) is electronically stored on three IT Systems (Submit.com, Ascendas, Agresso). Therefore, in carrying out this compliance assessment of the grant schemes it was necessary to refer to individual grant application records retained in all 3 software systems operated by the Council. This was extremely tedious and time consuming. Given the overall volume of the related transactions the level of quality assurance determined by this review is ultimately based on an examination of a small sample of the Restart Grant applications processed by the Council.

Refusal / Appeal Records: It should also be noted that the criteria for qualifying for the Restart Grant Scheme, changed for the Restart Grant Plus Scheme, more businesses had the option of appealing their original application. The process for these appeals was set out by the Department of Enterprise, Trade & Employment (DETE). Any payment of appeals was subject to available funds in the Business Restart Grant Allocation.

As per the SLA – “Cavan County Council is required to retain records of individual applications and grant payments for a period of 5 years after the closing date of 30 September 2020 (this was subject to review). Where DBEI requires data to meet the requirements for monitoring, evaluation, audit or other reporting purposes, such requirements would be discussed in a timely way between the Department, EI, the LGMA and the Local Authorities, subject to GDPR requirements”.

Data Protection Procedures: The original data as submitted by applicants is retained on submit.com. Given that the licence of this software package ceases at the end of May 2021 the Council is consulting with submit .com on the future security, long term retention and access of this raw data.

The SLA’s stated that any data shared between the local authorities and the funding authority, DBEI, was solely for the purposes of the Scheme and should not be used for any other purpose. In line with this Cavan County Council will ensure retention of the records of individual applications and grant payments for a period of 5 years after the closing date of 30 September 2020 (subject to review).

In addition, all RG application forms contained a Privacy Notice under Article 6(1)(e) and carried a link to Cavan County Council’s Data Protection Policy, Details on how you can exercise your rights as a data subject under GDPR and How to contact our Data Protection Officer.

Standard GDPR protocols were applied by the Council in dealing with all personal information and related queries to the scheme. Entities applying for the grant were not limited to individuals but encompassed clubs, limited companies etc. In delivering the grants Local Authorities in essence provided an agency service to DPER as the Finance Sections of Council’s had access to pertinent rating information.

Cavan County Council’s “*Privacy Statement*” is published on their website and outlines the current policy in relation to the obtaining and sharing of information provided by the general public. The Statement also outlines how this information is retained under the guidance of the “National Records Retention Policy”.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Cavan County Council's Restart Grants for Businesses Revenue Expenditure Programme for 2020 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 D9 Revenue Programme - Restart Grant Scheme(s) as operated by Cavan County Council was effectively managed and adheres to the standards as set out in the Public Spending Code Regulations. Despite the urgency of the Restart Grant Funding Scheme as introduced by the Government and the ongoing changes to the eligibility criteria under the different scheme phases the Council undertook to ensure that all grant applications were equitably processed in accordance with the guidance provided.

This Review Team acknowledges the high volume of work undertaken by the limited staff resources in the Finance Dept given the difficult working conditions experienced as a result of covid work restrictions.

This In-Depth Review found that the appropriate organisational management structure was in place together with rigorous budget, financial, risk control procedures and the grant approval procedures applied. These appear to be in accordance with the relevant Standards Operational Guideline Statements provided under the SLA Agreements, Fin Circulars 08/2020 & 09/2020 and the Council's own financial governance procedures. Funding allocations and the related grant expenditure were closely monitored by Cavan County Council so as to achieve maximum outcomes to the businesses.

Grant decisions were based primarily on the self-declarations provided by the applicants. This led to certification difficulties for the Validation Team in relation to the turnover details, the projected losses and the proposed permanent reopening of applicant's businesses. It is noted that decisions in relation to grants was primarily based on the Council's Validation Team's interpretation of the terms of SLAs and the clarifications provided by the LGMA Working Group during the rollout of the various schemes. In the main grants were processed in line with scheme guidelines provided. Where necessary the rationale for other grant decisions processed on the basis of specific business claims and their interpretation of the related grant criteria was found to be documented by the Finance Department.

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 data is available electronically to facilitate a full evaluation of the Restart Grant Scheme(s) at a later date.

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

A suite of financial incentives for businesses were rolled out by the Government in order to support small and medium sized businesses impacted by the Covid 19 pandemic. Due to the financial pressures placed on businesses during the lockdown, the policies and procedures for the rollout of these measures were put in place in a relatively short timeframe. As a result, there was limited regulatory guidance initially available on the administration of Restart Grant Scheme(s) by the Local Authorities.

Guidelines were also frequently changed as the application process progressed, this meant that submission deadlines and other information changed that provided obstacles for the associated staff in carrying out their duties.

There was also added pressure on staff to ensure grant applications were processed on a timely manner.

While the guidelines for applying for the Covid 19 Restart Grants were clearly set out on the Cavan County Council website the onus ultimately remained with business owners to avail of this funding and to ensure their adherence to the criteria by submitting the relevant supporting documentation required under the scheme.

Due to the ongoing amendment to the eligibility criteria of the Scheme it is hoped that all businesses were fully aware of their entitlements to this funding. On this basis it was important that the relevant communications methods used including (website, Facebook, twitter) were regularly updated to ensure that potential applicants were fully aware of the changing grant criteria. It is acknowledged that this was an extremely challenging scheme to roll out given that the level of demand for this financial support was unprecedented.

As previously mentioned, a Restart Grant Working Group was put in place by the LGMA to deal with specific Local Authority queries and provide clarifications on the operation of the scheme. The relevance of this working group was essential to successful application of the scheme by Council. Internal Audit recommends regular engagement with similar working groups in the future by the Council.

The Restart Grants Scheme was a National initiative rolled out by the Government to support businesses in need. Therefore, consideration should be given by the Dept of local Government to have An Ex-Post Evaluation undertaken to identify lessons learned and establish possible enhancements of future emergency schemes.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Cavan County Council's Restart Start Grants for Businesses Revenue Expenditure Programme for 2020.

Summary of the 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 of 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 Cavan County Council's Economic Development & Promotion Revenue Expenditure Programme / Restart Grant Scheme(s)- Revenue Code D09 was undertaken. The current expenditure value of this programme for 2020 was **€12,220,889.19** which represents approximately **14%** of the total value of Cavan County Council's PSC revenue projects of **€84,333,512.25**.

The long-term objective of Cavan County Council, as outlined in our Local Economic and Community Plan is to make Cavan a place where people can have a good quality of life; a better place to live, work and enjoy. This objective is achieved through the Local Authority working in collaboration with its communities and stakeholders, Government Departments and development agencies, and delivering the optimum level of service in an inclusive way, with equality of access and opportunity for all.

The 2020 Restart Grant Scheme(s) were brought about by the Covid 19 pandemic which presented immediate and severe financial challenges for businesses. It is acknowledged that throughout the lifetime of Cavan County Council's 2019-2024 Corporate Plan that many external and internal factors will impact upon Local Authority's service delivery plan. While this was definitely the case in 2020 Cavan County Council proved it could continue to provide essential services during very difficult times with the survival of many businesses depending greatly on the funding supports available under their remit such as the Restart Schemes.

The overall funding allocation sought by Cavan County Council for Restart Grant Scheme was €10,697,751. In total 1068 businesses received grants funding amounting to €9,851,417.00 between the opening of the Scheme in May 2020 and completion of the processing of the final payments in February 2021. The Review Team is satisfied that equitable grant verification procedures were applied and that the necessary approval controls were in place to ensure the Scheme operated effectively. It is also important to acknowledge the volume of work undertaken by limited staff resources and the number of applications processed within tight deadlines during the difficult working conditions caused by the covid work restrictions.

The Local Authority involvement with the Business Restart Grants has now ceased as the Restart Grant Plus (RGP) Scheme closed on Saturday 31st October 2020 and all grant payments were subsequently processed in accordance with terms of the scheme.

The Restart Grants Scheme was a national initiative rolled out by the Government to support businesses in need. Consideration should be given by the Department to have An Ex-Post Evaluation undertaken to identify lessons learned and establish possible enhancements of similar emergency schemes in future.

Based on findings of this In-depth Review of Cavan County Council's Restart Grant Scheme(s) Internal Audit is of the opinion that the related Revenue Expenditure Programme appears to be **broadly/substantially** compliant with the terms of the SLA(s) and the relevant requirements of the Public Spending Code.

Quality Assurance – In Depth Check

Proposed Capital Project

Cavan Sports Campus

Cavan County Council

Internal Audit Department



Public Spending Code Quality Assurance Appraisal 2020

In-depth Review of the Proposed Capital Project

(Cavan Sports Campus)

Quality Assurance – In Depth Check
Cavan Sports Campus Capital Project as Proposed by
Cavan County Council

Section A: Introduction

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

Programme or Project Information	
Name	Cavan Sports Campus Proposed Capital Project
Detail	This relates to the development of a Regional Sports Facility in Cavan Town, capable of facilitating a wide range of sport and physical activity provision.
Responsible Body	Cavan County Council
Current Status	Under Consideration. Provisional Funding received under Large Scale Sports Infrastructure Fund 16/01/2020 to allow for detailed design of the overall scheme. Principal Funding Approval 03/11/2020
Start Date	2018 commencement of feasibility study process Main project TBD – dependent on outcome of detailed design and capital funding availability.
End Date	Envisaged Between 2025 -2030
Overall Estimated Lifetime Cost	€30 Million Est

Project Description

The Proposed Project relates to the development of a regionally significant sports campus in Cavan Town, capable of facilitating a wide range of sports and physical activity with funding to be sought under the LSSIF- Large Scale Sport Infrastructure Fund.

Particulars of the LSSIF- Funding Stream

The National Sports Policy was published on 25 July 2018 and provided for a Large-Scale Sport Infrastructure Fund (LSSIF). The aim of the fund is to provide Exchequer support for larger sports facility projects. These would be projects where the Exchequer investment would be greater than the maximum amount available under the Sports Capital Programme (SCP). In some cases, these may be projects where the primary objective will be to increase active participation in sport. In other cases, these may be large scale venues/stadia where the focus is more related to social participation and high-performance sport.

Initially, the scheme will have a particular focus on National Governing Bodies of Sport (NGBs) and Local Authorities.

All project proposals are subject to appropriate economic analysis.

The government has provided a capital allocation of at least €100 million over the period 2018 to 2027 for the Large-Scale Sport Infrastructure Fund.

While this programme is aimed primarily at the NGBs and Local Authorities it was also open to other bodies, philanthropic funders, clubs and voluntary organisations to apply but such applications would necessarily have to be made and prioritised by a Local Authority and/or an NGB.

The LSSIF Programme opened for applications on 19th November 2018 and closed on 17th April 2019. The first set of allocations were announced in January 2020.

All grants awarded for capital projects under this scheme must comply with Department of Public Expenditure and Reform Circular 13/2014 (Management and Accountability of grants from Exchequer Funds).

Match funding is required for all projects. The applicant is required to contribute a minimum of 30% of total project costs as match funding. Applicants must demonstrate that they are incurring costs in the amount of 30% of the total project costs. Match funding may be in the form of a combination of wider Exchequer and/or State sector capital expenditure, Local Authority investment, community investment, philanthropic contributions and private sector investment.

Evidence of availability of own funding Written evidence of the availability of all matching finance to complete the project must be submitted with the application form. The source(s) of matching funding must be clearly identified and be secured by a written undertaking from the relevant source confirming that the funding will be forthcoming if the project is approved.

Two-Stream Application Process Applications under this grant scheme will be considered under two separate streams to allow for good communication between the Department of Transport, Tourism and Sport and project applicants early in the project lifecycle and before major expenditure has been incurred. This will also allow statutory consents to be secured before Government funds are committed to the delivery phase of the project.

Both streams will require match funding. In the first stream, which concerns assistance in the development of detailed plans and cost-effective analysis for a proposed project the applicant must outline how the project in its entirety will be funded including an outline of the sources of funding.

Application Phases

Stream 1 Application (Development Phase)

- Stream 1 applications are designed for projects that are at an early stage of planning. Prospective applicants may submit a Stream 1 Application when the project has reached a stage at which there is a definitive project brief and outline costs, and a feasibility report.
- Stream 1 gives applicants the opportunity to apply for a Consultancy Grant towards the cost of developing the project with the assistance of external consultants to the point that a Stream 2 final application for delivery phase funding can be submitted in the future.
- The Stream 1 Application Forms had to include a Feasibility Report; Operational and Business Strategy (if required); Project Programme covering the development phase (in detail) and the delivery phase (in outline); Detailed cost plan for the development phase; — Outline cost plan for the delivery stage.
- Projects which are successful at Stream 1 will be invited to proceed to a future Stream 2 Application. At this stage the Department may also provide advice or feedback, which is expected to be taken into account and acted upon before a Stream 2 Application is submitted.
- Applicants should be very clear that an invitation to proceed to Stream 2 does not constitute a commitment by the Department to fund the ultimate delivery of your project.

Stream 2 Application (Delivery Phase)

- It is not necessary for an applicant for Stream 2 funding to have participated in Stream 1 provided that design of the project has advanced to the appropriate stage. Projects which have previously passed Stream 1 of this grant process, have been fully designed and costed in detail and which have secured all necessary statutory consents may submit a Stream 2 Application for funding of the delivery phase of the project.
- The Stream 2 Application form should be accompanied by the documents specified in the checklist below, including: detailed design documentation; statutory approvals; detailed cost plan for the delivery phase of the project; detailed economic appraisal in keeping with

the guide at Appendix 5; updated project programme covering the delivery phase in detail; financial projections and plans for the operational phase.

- At a minimum, Stream 2 applications must include a clear financial proposal with a realistic cost breakdown that represents value for money in consideration of likely costs, benefits and economic impacts.
- While an application can be submitted in the absence of a full economic appraisal, it is a requirement of the Public Spending Code that such an appraisal be carried out before any funding can be drawn down. Therefore, more favourable consideration will be given to applications that include an economic appraisal from the outset.
- Projects that make successful applications for Stream 2 will be offered support (a delivery grant) towards the cost of implementing the project as designed in accordance with the scheme subject to availability of funding.

A Stream 2 application will require the applicant to demonstrate that sufficient match funding to deliver the project is in place (in the form of letters from an accountant/auditor and from your bank). In the case of a Local Authority a letter from the Finance Officer confirming that the required funding is in place must be provided.

Other Conditions of the Grant Scheme

Management and Accountability: It is a rule of the scheme that all grants awarded for capital projects must comply with Department of Public Expenditure and Reform Circular 13/2014

Audit: All funded projects will be subject to audit by the Department of Transport, Tourism and Sport and/or the Comptroller and Auditor General. Full and accurate documentation to support all expenditure should be maintained and accessible for audit purposes at all times and for a period of six years from the date of completion of the project.

Level of Grant: The precise level of grant for an individual project will depend on the nature and quality of the proposal and having regard to State Aid rules. While 70% represents the maximum contributions in some cases, the Fund might form the minor part of the total investment, providing a small but important element of funding to add value to a larger project which already has substantial funding commitments in place.

Publication: Details of individual awards will be published on the Departments website including, the Name of the beneficiary; Type of enterprise (SME/large) at the time of granting; Region in which the beneficiary is located; Sector of activity, Aid element, expressed as full amount in national currency; Aid instrument; Date of granting; Objective of the aid; Granting authority; proportion of match funding.

Legal Title: The organisation must have legal title to the premises upon which the development works are taking place. All organisations awarded grant funding will be required to enter into a comprehensive legal agreement with the Minister for Transport,

Tourism and Sport placing a charge on the property being developed for the amount of the grant aid and for a period of 25-35 years at the discretion of the Department. If offered grant funding, a letter from the project's legal advisor must be provided, after letter of offer stage, stating the legal status of the property and confirming that there are no legal impediments to the project promoters entering into such a legal arrangement with the Minister.

Continued use: Payment of all grants will be subject to a Deed of Covenant guaranteeing the continued use of the facility for the purposes for which the grant is awarded for a specified period.

Drawdown of grant –Promoters of all projects must demonstrate their ability to project manage and deliver the proposal within the proposed time frame and within the proposed funding package. Projects must be completed and funds drawn down as follow: -

Stream 1: Within 18 months of grant award

Stream 2: As set out in a letter of offer from the Department of Transport, Tourism and Sport

Applicants should note that grantees must pay for work prior to seeking reimbursement from the Department. The Department pays grants in stages as projects proceed by reimbursing costs when valid paid invoices are submitted. In line with best practice the Department will pay out grants in proportion to its contribution to the overall project cost. The Department will, at its discretion, retain a proportion of grant payments (between 5 and 10%) until the project has been completed and the Department is in receipt of a letter from the applicant's technical advisor confirming that the project is complete, that the defects period provided for in the contract for the works has expired and that all defects have been remedied in accordance with the terms of the contract.

Acknowledgment of funding – In respect of Stream 2 funding Photographic evidence of a bilingual sign indicating that the project is being part-funded by the Department of Transport, Tourism and Sport will be required during construction. Prior to final drawdown of grant a permanent sign indicating that the facility has been provided with the support of the Department of Transport, Tourism and Sport will be required. Other suitable acknowledgements may also be required in terms of signage and literature. Acknowledgement of funding may also be required for Stream 1 funding by way of credits in reports or feasibility studies.

Availability of Infrastructure: In recognition of the State's contribution to the provision of the facilities that are the subject of a grant under the Large-Scale Sport Infrastructure Fund the applicants agree that they will not deny anybody access to any facility or part of a facility for which they receive a grant without just, reasonable and proper cause

Cavan Sport Campus Project Business Case / Rational

Cavan Town is of strategic importance within the Border Region and has excellent transport linkages nationally, regionally and locally. The identification of the N3 Virginia Bypass as a priority development in the National Road Network will further enhance the accessibility of Cavan Town as a strategic location. Cavan's strategic location was referenced consistently by National Governing Bodies of Sport and other stakeholders during a recent feasibility study process (2019). Cavan was identified as having the potential to become a destination for regional and national events and activity, but the lack of appropriate facilities was preventing it from doing so. Cavan County Council in conjunction with the Royal School, Cavan and the Cavan GAA County Board therefore propose to undertake a scheme of works that will transform the underused site, creating a project of regional sporting significance.

A feasibility study was commissioned by Cavan County Council in 2018 and this feasibility study found that there was a clear need for the provision of a facility such as that proposed for the county. As part of the feasibility study, options were examined for siting the campus and the identification of an appropriate site. The site recommended by the consultants is where the sports campus will be developed.

The proposed site relates to circa 18.5ha situated to the South West of Cavan Town, located between Kingspan Breffni Park and the Royal School, Cavan. The site incorporates existing sporting facilities used by the Royal School for physical education; this including one shale gravel hockey pitch and adjoining soccer field. The remainder of the school lands are undeveloped. The site also includes lands to the south west of Breffni Park. The proposed project includes the development of an access link road that will eventually extend and connect the R212 Dublin Road and L2540 Kilnavarragh Lane. This can act as a conduit to alleviate major traffic pressures heading into the town centre. The scheme therefore has wider strategic and economic benefits for the town centre and its revitalisation, thus aligning with the local authorities focus on 'town centre first'.

The proposed project will incorporate the following facilities:

- Large indoor arena incorporating a synthetic multi-sport pitch (115m x 70m), including spectator seating and appropriate storage facilities
- Sports building – Approx. 6,000 square metres comprising
 - 8 Court Hall with spectator provision
 - 6-8 changing rooms to service indoor and outdoor provision
 - Multipurpose studio, activity and spin space min @ 500m²
 - Fitness suite @ 450m²
 - Café/Kitchen social space @ 200m²
 - Office space @ 200m²
 - Reception, storage, ancillary, lobby and toilet accommodation
- 8 Lane Athletics Track with grass Soccer pitch to infield of Athletics Track with spectator provision

- Floodlit 4G Pitch (minimum playing surface of 130m x 80m) with capacity for adjoining spectator stand.
- 3 x Floodlit Sand mattress GAA Pitch; 140m x 80m
- Water based synthetic Hockey Pitch; approximately 6,600m
- Car Parking
- Pedestrian access to town centre
- Potential for walking trail encompassing the site
- Miscellaneous external works / landscaping

Project Title- Cavan Regional Sports Campus



Grant Application & Allocation – Stream 1 of Large-Scale Sport Infrastructure Fund

Advocates- Cavan County Council, Cavan GAA County Board

Summary of Project- Indoor facility with synthetic pitch, outdoor floodlit multisport 3G pitch, GAA pitches & athletics track with grass inset.

Total Projected Lifetime Cost of the Capital Project €28,284,768.00 - Exclusive of Land Costs

(A) Total Cost of the Proposed Project:	€ 28,284,767.50
(B) Total Cost of Development Phase: ⁷	€ 1,738,439.00
(C) Own Funding available for Development Phase⁸:	€ 621,532.00
(D) Total Funding sought for Development Phase	€ 1,116,907.00

Expected Drawdown of Funds Sought at (D)⁹			
Year 1	Year 2	Year 3	Year 4
€1,116,907.00			

Steam 1 Grant Funding sought €1,116,907.00

Grant Allocation Approved 48.2% **€837,680.00**

Additional Provision of Council Funding €279,227.00

Project Development Cost €1,738,439.00

Total Grant Allocation 48.2%- **€837,680.00**

Revised Funding Requirement from Own Resource €900,759.00

Cavan County Council will lead the project on behalf all stakeholders.

A Project Team responsible for the development and delivery of the proposed project.

Title	Area of Responsibility
Director of Services	Planning, Tourism, Enterprise and Economic Development
Director of Services	Water, Environment, Waste
Acting Head of Finance	Finance
Senior Executive Officer	Community & Enterprise, Tourism
Senior Planner	Cavan County Council
Sports Coordinator	Cavan Sports Partnership
Energy Manager,	Energy Management, Environmental Scientist
Procurement Officer	Procurement

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Community, Enterprise & Tourism and Internal Audit Unit have completed a Programme Logic Model (PLM) on the Cavan Sports Camps Capital Project as proposed by Cavan County Council - A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Enhance sporting and recreational facilities. • Improve opportunities for sporting activity for all in County Cavan. • Improving Health outcomes for population. • Providing a whole of life approach to sports and thus improving health outcomes including mental health, wellbeing and social interaction. • Increase the numbers of adults participating in sport. • Addressing social deprivation in the county. • Increasing Economic Activity. • Improving traffic flow and addressing traffic issues. • Addressing needs of young people. • Reducing harm from alcohol and drugs. 	<ul style="list-style-type: none"> • Ongoing funding from Dept of Sport. • Cavan County Council's staffing and technical resources. • Cavan County Council Match funding. • Buy-in by stakeholders including landowners, community, business and other groups. • Management of the Project by the Council in conjunction with project partners. • Management of Technical Advisors throughout the Planning and Design phases including programming, reporting, meetings, sub-consultants etc. • External Sub-Consultants, Contractors. 	<ul style="list-style-type: none"> • Appraisal of the project. • Clearly define the need and objective of project. • Seek relevant Dept of Sport approvals. • Set a programme for the planning and design phases of the scheme. • Procurement of the Technical Consultants. • Procurement of the relevant services / works required during the planning and design phases. • Detailed appraisal of options prior to entering construction phase. 	<ul style="list-style-type: none"> • Detailed Design Stage with options for design. • Part 8 planning in place. • Tender documents prepared for construction phase. • Completed sports campus as per details submitted in application to LSSIF. 	<ul style="list-style-type: none"> • Better health outcomes for population. • More opportunities for sporting and recreational participation. • Increased Economic Activity. • Support the economy and Improve accessibility to deprived rural areas. • Support integration between Cavan, the border regions and Dublin.

Description of Programme Logic Model

The Proposed Cavan Regional Sports Campus is consistent with National, Regional and Local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy, Cavan County Council Development Plans 2014 – 2020, Cavan Local Economic and Community Plan as well as national sports policy. The need for a Regional Sports Campus has long been identified by local sports groups around Cavan and especially those involved in non-main street sport. With a view to examining the feasibility of such a project and to identify a suitable site location, Cavan County Council commissioned a feasibility study to identify the need and identify the requirements of a Regional Sports Campus in terms of pitches, facilities etc. Subsequently, the Department of Sport introduced a funding stream for Large Scale Sports Infrastructure and Cavan County Council were successful in their application for the Design Stage of the Regional Sports Campus. We are now in the process of issuing tender documents for this phase of the project.

Objectives:

The objectives are as identified above, i.e. to improve health outcomes, increase sporting and recreational opportunities for all, decrease social isolation and deprivation. There will also be an economic dividend for the region from having a facility of scale. The project, when complete, will also act as a catalyst for urban regeneration. The completion of the access road will also help alleviate traffic congestion and open up lands for development that are currently inaccessible and remain undeveloped.

Inputs:

Department of Sports funding, Campus site, technical consultancy services, in-house local authority funding and staff/admin resource supports, buy-in from all stakeholders & procurement of relevant sub-consultants and contractors.

Activities:

Progress the Project through the Planning and Design Phases including Concept and Feasibility (complete), Detailed Design (current stage), Design and Environmental Evaluation & Statutory Procedures. These works will include management of the Technical Advisors, reporting, meetings,

Public Consultations, Design of Project, Environmental Reporting including Appropriate Assessment Screening, Procurement / Appointment of Sub-Consultants and Contractors for detailed Design stage with various options for design. Update the final business case of the project and seek all necessary dept approval at all relevant stages. The Part 8 Planning Process, Tendering and appointment contractors for construction phase, implementation and management of the work contract. Complete and disseminate a project completion report on the lessons learned and also an ex-Post Evaluation report.

Outputs:

The proposed scheme should redress the existing deficiencies in relation to the provision of sporting and recreational facilities and opportunities in Cavan:

- Completed sports campus as per details submitted in application to LSSIF
- Improve accessibility, social inclusion, integration and physical activity in the locality.

Outcomes:

This Scheme will support and facilitate the ongoing social and economic development of Cavan Town, Cavan and the entire North-West region. It is also envisaged that the proposed scheme will improve health outcomes for the population and act as a driver of economic growth for the county town.

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

The following section tracks from inception of Cavan Sports Campus Capital Project as proposed by Cavan County Council



2018	Feasibility Study Commissioned by Cavan County Council.
2019	Feasibility Study complete with preferred site identified and priorities for sporting infrastructure identified.
2019	Application submitted under LSSIF scheme for funding to undertake detailed design of the project.
2020	16/01/2020 Provisional Funding Approval Gate O received for detailed design stage 03/11/2020 Final LSSIF Funding Notification
2021	Tendering, Procurement & Commencement of Detailed Design Process
2022	Detailed Design Complete.
2022	LSSIF- Sports Campus Funding application submitted for Phase 1 of the project
2024	Phase 1 complete.
2025-2030	Phase 2 and 3 of the project receive funding and construction is complete.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation of Cavan Sports Campus Capital Project as proposed by Cavan County Council.

Project/Programme Key Documents	
Title	Details
Feasibility Study- Jan 2019	Feasibility study for the project including site options & projected costs
LSSIF Application Dated - 19/04/2019	Application to Department for funding for Design Stage of the project
LSSIF Dept Provision Approval 16/01/2020	Department of Transport, Tourism & Sport Approval to proceed with the tender of the design stage of the project 16/01/2020
LSSIF Dept Final Approval (Stream1) 3/11/2020	Final Approval (Stream1) €837,680.00 Maximum aid - 48.2 % of the total estimated cost of the Project
Project Execution Plan (PEP)	(PEP) Submission to the Dept as required under the funding agreement
RFT Detailed Design Tender Documents	Detailed Project Designed Tender documents for submission to Dept

Key Document 1: Feasibility Study of Cavan Sports Campus was commissioned by Cavan County Council in January 2019. The contract was awarded in line with best procurement practice via e-tender process in June 2018. Three tenders were received and following as detailed evaluation the submissions the contract was awarded to the most economically advantageous tender.

The feasibility study of Cavan Sports Campus provides a strategic assessment / early scrutiny of the project objectives. It also gives an overview demographic profile of the County Cavan, the strategic potential for this major sport facility, an assessment of the needs and demand, the emerging vision, the feasibility and sustainability of the capital vision, the management and operation model, the site analysis, identification of the associated project risks, details of the preferred option and the proposed implementation of same.

The capital vision for the sporting facilities includes: Indoor facility 135m x 70m x 9m with synthetic pitch surface that is suitable for a range of sports including hockey, soccer, GAA, rugby, tug of war, badminton, tennis, basketball as well as spectator capacity. Sports Centre building including an enhanced four court sports hall with run off and seating capacity, a 50 station gymnasium and multipurpose/flexible studio space A 400m, 8 lane tartan athletics track plus facilities for associated field events such as hammer, javelin, discus, shot putt, long jump, triple jump, high jump, and pole vault and grass soccer pitch inset 1 outdoor, multi-sport, multi lined and floodlit 3G pitch. The dimensions will be sufficient to enable Gaelic Games, Soccer and Rugby as well as other multi-sport provision 25m 6 lane swimming (25 x 12.5) plus secondary pool (13 x 7) and wet changing provision and ancillary provision services both indoor and outdoor facilities. The study also recommended lands adjoining Kingspan Breffni Park & the Royal School as the preferred development site. This application represents an amalgamation of the capital vision with the existing Cavan GAA plans for an additional 3 grass pitches adjacent to Kingspan Breffni Park. Combined, this forms the masterplan for sporting facilities in Cavan. It is anticipated that this masterplan will be delivered in a phased way over the next 10-15 years or as and when funding becomes available.

In fulfilling one of the recommendations of the feasibility study 2019, Cavan County Council facilitated a public meeting for sporting and recreational organisations and a facilitated discussion with 8 NGB's in March 2019 to present the proposed project. A follow up survey was circulated to clubs and NGB's to ascertain projected usage of the facility. 32 individual clubs/organisations confirmed projected weekly usage of the campus. These clubs and organisations covered the following sporting activity: Soccer, Gaelic Football, Ladies Football, Camogie, Triathlon, Athletics, Cricket, Hockey, Hurling, Badminton, Wrestling, Swimming, Rugby, Basketball, Cycling, Archery, Physical Education, Dancing, Recreation & Physical Activity Programming (LSP), Disability Sport.

Key Document 2: LSSIF Grants Assistance Application dated 17/04/2019 - As required the council submitted the standard application template for the Large-Scale Sports Infrastructure Funds provided by the Dept. This application was for Stream 1 funds to cover the first phase of the masterplan to a 'state of readiness' to enable it to progress to the delivery phase one comprising of the Indoor facility with a synthetic pitch, outdoor floodlit multisport 3G pitch, GAA pitches and athletics track with grass inset. The overall cost of the proposed lifetime of the project excluding land costs is €28,284,767.50 including €1,738,439.00 for the development costs. The initial Stream 1 LSSIF Development funding sought totalled €1,116,907.00. Evidence of matched funding by Council of €621,532.00 was provided with the application form. It was envisaged that Stream 2 LSSIF funds would be sought on progressing to the delivery stage of the project.

The application also contained the relevant supporting documentation i.e. the Feasibility Report; the Operational and Business Strategy Project Programme covering the development phase (in detail) and the delivery phase (in outline); Detailed cost plan for the development phase and an outlined cost plan for the delivery stage.

Key Document 3: LSSIF Stream 1 Grant Approval Notifications. This project was amongst 7 successful projects nationally as announced by Shane Ross T.D., Minister for Transport, Tourism and Sport, and Brendan Griffin T.D., Minister of State for Tourism and Sport on (13th January 2020).

LSSIF Provisional Grant Funding Approval letter dated **16/01/2020** was issued by the Department of Transport, Tourism & Sport to Cavan County Council. The provisional funding allocation to Cavan Regional Sports Campus was €837,680 subject to the satisfactory completion of Stage 7 of the LSSIF evaluation process. The project application had to undergo further assessment and a due diligence procedure under Stage 7 of the evaluation procedures for the LSSIF. The extent and nature of the validation and due diligence process applied varied depending on the size and nature of a project and include a detailed analysis of the Feasibility Study and Economics of the project as appropriate.

LSSIF (Stream 1) Approval Letter dated **03/11/2020** was issued to the Council. The Dept advised that it was in a position to enter into a grant agreement with Cavan County Council in regard to the provisional grant awarded earlier this year for the development of the Cavan Regional Sports Campus. Details of the Council's solicitor had to be provided for receipt of the grant pack from the Office of the Chief State Solicitor.

The conditions of the grant allocation were as follows:

- The submission of a Project Execution Plan (PEP) for the project to the Dept as part of the schedule of the LSSIF funding agreement. This was provided to the Dept.
- The Deed of Charge and Deed of Covenant had to be in place and the legal formalities completed before any payment or part payment of the Grant can be made. Please note that there is provision for retention of part of the grant payment in accordance with Clause 10 of the Operational Requirements, pending final registration of the Minister's charge. There were letters attached to the application from both landowners indicating that appropriate lease, satisfying funder requirements will be signed on receipt of letter of offer, transferring security of tenure to Cavan County Council. A commitment was given by the Council's Solicitors to the Dept on behalf of all stakeholders that relevant titles would be put in place as the project progressed to the construction stage.
- The grant amount of €837,680 represents a grant of 48.2 % of the total estimated cost of the Project as submitted to the Department. This is the maximum amount of grant that may be sought from the Department. The Department will pay the total cash amount or percentage of the total cost of the eligible parts of the Project, whichever is the lesser. (If the Project is completed below budget, any unused portion of the Grant will be withdrawn immediately). Invoices submitted to the Department will be paid at this rate of **48.2%**.
- In relation to the grant aided elements of the Project, any work carried out before formal and final approval of the Grant is entirely at the Council's own risk and will not be reimbursed.

Key Document 4: The PEP (Project Execution Plan) - It provides the timescale for completion of the proposed project, including the individual project phases. This plan outlines the key milestones for the design and construction elements of the project and where relevant includes the governance and operational arrangements of the plan. As part of this, the PEP should project the long-term maintenance and major replacement requirements. The PEP is a live document that should be updated regularly and, as part of this, should address risk management. In particular.

The PEP should include: - A) The date for commencement of the works being grant aided B) The proposed date for completion of the works C) The Budget for the works clearly showing the level of contingency provided D) A monthly profile showing the month and year when it is expected that drawdowns of the Grant will take place. This was returned to the Dept.

Key Document 4: Project Design Tender Documents. These were not available at the time of this In-depth Review. The Council is currently finalising same for submission to the Department to review prior to going to tender. This is in line with the Department's procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on Cavan Sports Campus Capital Project as proposed by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Consultants Contract Tendering Documents	Evidence that best procurement practices was applied to the consultancy contract	Yes
Feasibility Study for Cavan Sports Campus	Outline the initial project appraisal, consultation process and project brief and estimated costings	Yes
LSSIF Application Project Execution Plan (PEP)	Evidence of the submission of the project proposal to the LSSIF	Yes
LSSIF Dept Approval	Evidence of Dept to proceed to the tendering of the Project Design	Yes
Project Detailed Design Tender Documents	Evidence that best procurement practices was applied to the project design contract	No – As the Detail Design tender documents are currently in draft format for submission to the Dept

Data Availability and Proposed Next Steps

Yes- With the exception of the detailed design tender documents all supporting documentation on the initial stages of this project are available. The tender documents for procurement of the consultants to prepare the detailed design stage is near completion for submission to the Dept.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Cavan Sports Campus Capital Project as proposed by Cavan County Council based on the findings from the previous sections of this report.

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

The proposed project has just completed the initial appraisal stages including the feasibility study and the project execution plan as required by LSSIF Scheme. Following a detailed examination by Evaluation Committee Dept approval for the funding allocation was received by the Council to progress to the detailed design stage of the project.

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

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

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

It must be acknowledged that with the evolving COVID-19 situation many sporting clubs and organisations including Cavan County Council have faced ongoing project disruptions and continue to experience difficulties progressing their design proposals for submission to the Dept. It is likely that the initial implementation timescale on project execution plan will have to be revisited by the Council and that due consideration is given to seeking an extension of the 18 month drawdown timeframe per the funding condition.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Cavan Sports Campus Capital Project as proposed by Cavan County Council.

Summary of In-Depth Checks: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2020 was **€719,924,753.56**. In-depth Reviews were carried out on **7%** of the value of these projects.

An In-depth Review was undertaken on the **Proposed Cavan Sports Campus Project** as expenditure under consideration by the Council. The estimated lifetime cost of this project is **€30,000,000.00** which represents approximately **4%** of the overall value of the Council's capital projects. A second In-depth Review was undertaken on the **Proposed N55 Ballinagh Relief Road Capital Project** as expenditure also under consideration by the Council. The estimated lifetime value of this project was **€18,950,000.00** which represents approximately **3%** of the total value of the Capital Projects in 2020.

The Proposed Cavan Regional Sports Campus is consistent with National, Regional and Local Policy documentation including the National Planning Framework, National Development Plan, Northern and Western Regional Spatial and Economic Strategy, Cavan County Council Development Plans 2014-2020, Cavan Local Economic and Community Plan as well as national sports policy. With a view to examining the feasibility of such a project and to identify a suitable site location, Cavan County Council commissioned a feasibility study to identify the need and requirements of a Regional Sports Campus in terms of pitches, facilities etc. The Department of Sport subsequently introduced a funding stream for Large Scale Sports Infrastructure (LSSIF). On 19/04/2019 the Council submitted a comprehensive Stream 1 Development Funding application together with all relevant supporting documentation to the Dept with a view of seeking the grants aids available under the scheme.

Following an extensive evaluation of the LSSIF application the Council successfully attained a grant allocation of €837,680.00 on 03/11/2020 for the design stage of the proposed Regional Sports Campus. The amount allocated represent 48.2% of the proposed design costs of €1,738,439.00 with a commitment given by the Council that the balance of €900,759.00 would be funded from the Council's own resources. Tender documents for the design stage of the proposed scheme are near completion for submission to the Department for approval. It is envisaged that the project design stage will be completed by 2022 and that a further LSSIF Stream 2 funding application would assist / facilitate the overall construction phase of the proposed campus by 2030.

Conscious of the major disruptions caused by COVID 19 it's important to highlight the difficulties experienced by the Council in progressing the submissions of tender design proposals to the Department. It is likely that the initial implementation timescales outlined in the project execution plan will have to be revisited by the Council and that due consideration should be given to seeking an extension to the 18 month drawdown condition of the design stage funding allocation. The progression and completion of the overall project is very much funding dependant. Due to the current economic environment of the country some concern is expressed on the ability of the Council to secure the future funding needed for the overall completion of Cavan Sports Campus.

The Review found that the initial development assessments of the proposed Sports Campus including the detailed Feasibility Study and the Project Execution Plan submissions to Dept appears to be in accordance with requirements of the Large-Scale Sport Infrastructure Fund and the necessary projects appraisals outlined in the Public Spending Code Regulations.

The proposed project appears to have been strategically managed to date with the view of achieving the prime objectives of the scheme and maximising the proposed outputs and outcomes.

Based on the findings of the In-depth Review of initial phases of the Proposed Cavan Sports Campus 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

Proposed Capital Project

N55 Ballinagh Relief Road

Cavan County Council

Internal Audit Department



Public Spending Code for 2020

Review on the Proposed N55 Ballinagh Relief Road Scheme

(Proposed Capital Expenditure Project)

Quality Assurance – In Depth Check
Proposed N55 Ballinagh Relief Road Scheme
Capital Programme Cavan County Council

Section A: Introduction

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

Programme or Project Information	
Name	Proposed N55 Ballinagh Relief Road Scheme
Detail	The proposed scheme is a 3 km (approx.) relief road bypassing the town of Ballinagh on the N55, a strategic cross-country National Secondary Road, in the southern part of County Cavan.
Responsible Body	Transport Infrastructure Ireland (TII) - Sanctioning Authority Road Design Dept of Cavan County Council -Sponsoring Agency
Current Status	Expenditure Being Considered
Start Date	Q4 of 2019 – Submission of PISN to TII (Re-submission Feb 2021). Scheme has not yet progressed to appointment of Technical Advisors or preparation of the Strategic Assessment Report.
End Date	As the project is at such an early stage of the project lifecycle (pre-appraisal) the overall completion date is difficult to predict – Schemes of this scale and nature typically take approx. 10 years to complete from appointment of Technical Advisors (2031)
Overall Estimated Lifetime Cost	€18,950,000.00

Project Description

The N55 is one of the main arterial routes into County Cavan and beyond to Fermanagh, Donegal and the North-East to Belfast. The proposed scheme is a 3 km relief road bypassing the town of Ballinagh on this National Secondary Route and has an approximate AADT of 5,000 (13% HGV).

The existing section is below standard in both cross-section and alignment. The ground conditions through Ballinagh are extremely poor which results in an undulating road surface with potholing, rutting and cracking at numerous locations. The N55 does not have right of way through Ballinagh as there is a staggered crossroads in the centre of the town. The streets are narrow taking account of the large traffic volumes and the vertical alignment is extremely steep on the Cavan & Granard approaches.

The removal of passing vehicles and the significant volumes of passing HGVs will lead to substantial Safety and Environmental improvements in the town. In the last decade, there have been numerous accidents on this section of the N55 and a relief road scheme would contribute greatly to a reduction in these accidents. Also, there will be significant improvements to noise and air quality by removing the passing traffic from the urban setting of Ballinagh.

This scheme was listed in section 8.4.2 of the National Secondary Roads Needs Study (2011) as one of 10 bypass schemes in the North Region. The proposed scheme will improve travel times and provide a safe and consistent alignment along this section of the N55, taking large volumes of traffic out of Ballinagh. The proposed scheme is consistent with the recent and ongoing investment in the N55 over recent years, improving the N55 from a legacy road to an acceptable standard.

The proposed scheme is currently at Gate 0 phase, the preliminary stage of the project lifecycle and therefore has not yet been the subject of a Strategic Assessment Report (SAR). It is intended that this will be prepared for submission and review by TII as the Approving Authority. The project appraisal stages will be undertaken in accordance with the Public Spending Code Regulations and the Capital Management Framework Guidelines.



Figure Error! No text of specified style in document.-1 Location of Ballinagh along the N55 Athlone to Cavan Route

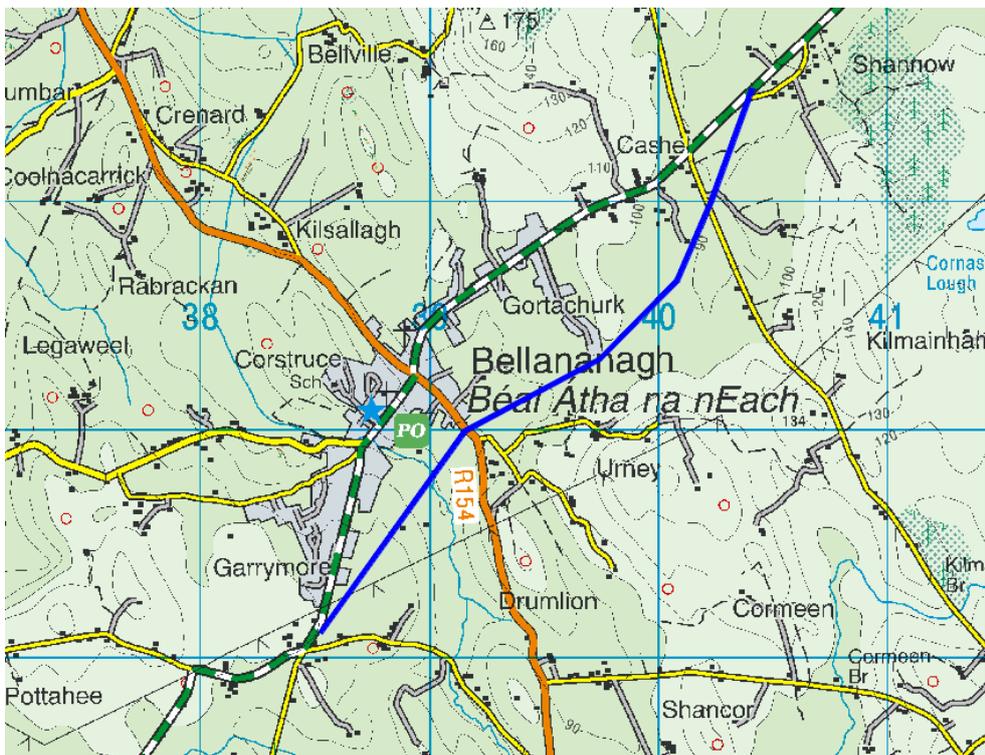


Figure **Error! No text of specified style in document.**-2 Indicative line of the Ballinagh Relief Road along the N55
Athlone to Cavan Route

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Roads Design and Internal Audit Unit have completed a Programme Logic Model (PLM) on the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council -

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ➤ Reduce Congestion in Ballinagh town. ➤ Improve journey times for motorists on the N55. ➤ Improve safety for motorists on the N55. ➤ Improve safety for vulnerable road users in Ballinagh town and for motorists on the surrounding local road network. ➤ Reduce the Environmental Impacts of the N55 especially in Ballinagh town. ➤ Improve accessibility and social inclusion in Ballinagh and the wider North-West region. ➤ Improve integration. ➤ Improve physical activity 	<ul style="list-style-type: none"> ➤ Funding from Transport Infrastructure Ireland ➤ Cavan County Council's staffing and technical resources. ➤ Buy-in by stakeholders including landowners, community, business, and other groups. ➤ Management of the Project by the Council ➤ Management of Technical Advisors throughout the Planning and Design phases including programming, reporting, meetings, sub-consultants etc. ➤ External Sub-Consultants, Contractors for intrusive and non-intrusive works 	<ul style="list-style-type: none"> ➤ Scoping and Pre-Appraisal of the project. ➤ Clearly define the need and objective of project. ➤ Prepare a Strategic Assessment Report (SAR) in accordance with PSC and PAG. ➤ Seek relevant Dept (TII) approvals to progress the Scheme. ➤ Set a programme for the planning and design phases of the scheme. ➤ Procurement of the Technical Consultants. ➤ Progress the scheme in accordance with the following TII Project Management Guideline Phases subject to TII approval which will include undertaking a Multi Criteria analysis, preparation of preliminary and business cases. ➤ Phase 0: Scope and Pre-appraisal. ➤ Phase 1: Concept & Feasibility ➤ Phase 2: Options Selection. ➤ Phase 3: Design and Environmental Evaluation ➤ Phase 4: Statutory Processes ➤ Phase 5: Enabling and Procurement ➤ Phase 6: Construction and Implementation ➤ Phase 7: Close out and Review <p>The scheme has not yet been commissioned to commence these processes i.e. SAR not yet prepared.</p>	<ul style="list-style-type: none"> ➤ The Planning and Design phases of the TII's Project Management Guidelines have not yet commenced beyond submission of the PISN for the N55 Ballinagh Relief Road Scheme. ➤ When the scheme is constructed the following: ➤ Reduce Congestion in Ballinagh Town ➤ Improved road safety for all road users in Ballinagh, local roads and on the N55 ➤ Improved environmental conditions. ➤ Improve accessibility, social inclusion, integration and physical activity. ➤ Delivery of the project within budget. 	<ul style="list-style-type: none"> ➤ When the scheme is constructed: ➤ Overall reduction in the number of collisions / accidents / critical injuries on the approaches to, and within Ballinagh, on the surrounding road network and on the N55. ➤ Reduce the number of RTA fatalities on the N55. ➤ Reduce the risk of accidents. ➤ Support the economy and improve accessibility to deprived rural areas. ➤ Support integration between Cavan, the border regions and the midlands (Athlone) ➤ Reductions in Journey times and greater certainty of road journey times. ➤ Reduce the Environmental impacts on the existing N55. ➤ Support greater physical activity in the local and wider community.

Description of Programme Logic Model

The N55 Ballinagh Relief Road would comprise the construction of approximately 3.00 kilometres of new single carriageway road linking the roundabout at Garrymore, south of the town to a location north of Cashel Cross on the N55.

This new section of road will bypass the town of Ballinagh and eliminate the last remaining sub-standard section of the N55 between Cavan and the Longford County Boundary. The project will also tie into the southern extent of the previously improved scheme N55 Corduff to South of Killydoon, Section A which was open to traffic in late 2018.

The need for the scheme has been established in terms of local and national policy and is listed in section 8.4.2 of the National Secondary Roads Needs Study as one of 10 bypass schemes in the North Region. The proposed scheme will improve travel times and provide a safe and consistent alignment along this section of the N55 taking large volumes of traffic out of Ballinagh. The proposed scheme is consistent with the recent and ongoing investment in the N55 over recent years, improving the N55 from a legacy road to an acceptable standard.

Objectives: *The proposed roads capital project aims to:*

- Reduce Congestion in Ballinagh town.
- Improve journey times for motorists on the N55.
- Improve safety for motorists on the N55.
- Improve safety for vulnerable road users in Ballinagh town and for motorists on the surrounding local road network.
- Reduce the Environmental Impacts of the N55 especially in Ballinagh town.
- Improve accessibility and social inclusion in Ballinagh and the wider North-West region.
- Improve integration.
- Improve physical activity

Inputs: *The main inputs of the proposed project:*

- Funding from Transport Infrastructure Ireland
- Cavan County Council's staffing and technical resources.
- Buy-in by stakeholders including landowners, community, business, and other groups.
- Management of the Project by the Council
- Management of Technical Advisors throughout the Planning and Design phases including programming, reporting, meetings, sub-consultants etc.
- External Sub-Consultants, Contractors for intrusive and non-intrusive works

Activities: *The scheme has not yet been commissioned to commence these processes i.e. SAR not yet prepared.*

The following activities will be necessary to advance the completion the proposed project when the various planning stages are sanctioned and funded by TII as the Approving Authority.

- **Phase 0-** Scope and Pre-appraisal.
- **Phase 1-** Concept & Feasibility
- **Phase 2-** Options Selection.
- **Phase 3-** Design and Environmental Evaluation
- **Phase 4-** Statutory Processes
- **Phase 5-** Enabling and Procurement
- **Phase 6-** Construction and Implementation
- **Phase 7-** Close out and Review
- The Scoping and Pre-Appraisal of the project.
- Clearly define the need and objective of project.
- Prepare a Strategic Assessment Report (SAR) in accordance with PSC and PAG.
- Seek relevant Dept (TII) approvals to progress the Scheme.
- Set a programme for the planning and design phases of the scheme.
- Procurement of the Technical Consultants.
- Progress the scheme in accordance with the following TII Project Management Guideline Phases subject to TII approval which will include undertaking a Multi Criteria analysis, preparation of preliminary and business cases.
- Prepare a detailed Project Brief and Procurement Strategy
- Management of the Project Budgets
- Complete and disseminate a Project Completion Report incorporating lessons learned into the sectoral guidance
- Complete an ex-Post Evaluation Report incorporating lessons learned and potential area for improvement

Outputs: The Planning and Design phases of the TII's Project Management Guidelines have not yet commenced beyond submission of the PISN for the N55 Ballinagh Relief Road Scheme. When constructed the envisaged outputs of the proposed scheme are:

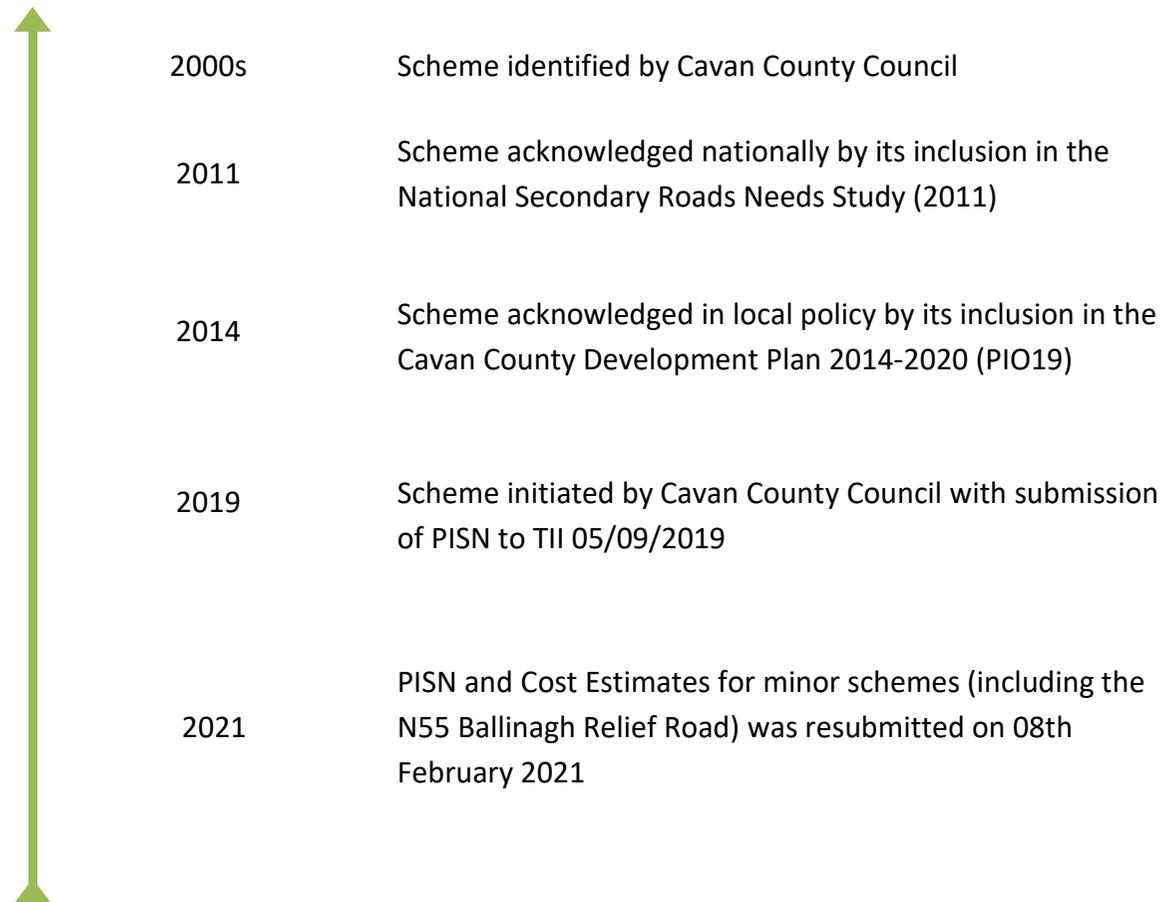
- Reduce Congestion in Ballinagh Town
- Improved road safety for all road users in Ballinagh, local roads and on the N55
- Improved environmental conditions.
- Improve accessibility, social inclusion, integration and physical activity.
- Delivery of the project within budget.

Outcomes on completion of the scheme:

- Overall reduction in the number of collisions / accidents / critical injuries on the approaches to, and within Ballinagh, on the surrounding road network and on the N55.
- Reduce the number of RTA fatalities on the N55.
- Reduce the risk of accidents.
- Support the economy and improve accessibility to deprived rural areas.
- Support integration between Cavan, the border regions and the midlands (Athlone)
- Reductions in Journey times and greater certainty of road journey times.
- Reduce the Environmental impacts on the existing N55.
- Support greater physical activity in the local and wider community.

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

The following section tracks Cavan County Council's from inception of the Proposed N55 Ballinagh Relief Road Capital Project in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council.

Project/Programme Key Documents	
Title	Details
PISN (Project Information Summary Notice)	Prepared by Cavan County Council and submitted to TII (Initially Sept 2019 and update resubmitted Feb 2021) for consideration (Gate O)
Minor Project Budget Sheet	Broad overview of the estimated lifetime costs of the proposed project €18,954,622

Key Document 1:

PISN (Project Information Summary Notice) - Prepared by Cavan County Council Road Design Section and issued to Transport Infrastructure Ireland (TII) – 8th Sept 2019 and was resubmitted 8th Feb 2021.

Key Document 2: Minor Project Budget Sheet- This Minor project costing sheet was based on TII recommended standard unit rates and prepared inhouse by Cavan County Council. It provides the initial broad estimated expenditure for the full lifetime project costs including the main contract construction contract, the supervision contract, archaeology works, advance work & other work contracts, the residual network, land & property costs, planning and design costs and possible programme risk costs.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
PISN (Project Information Summary Notice) Prepared in-house by Cavan County Council	Evidence of submission of the Phase 0 deliverable for the proposed project submitted to TII in accordance with the Sanctioning Authorities regulations.	Available on File
Minor Project Budget Sheet Prepared by based on TII unit rates	Evidence of Estimated cost proposal	Available on file

Data Availability and Proposed Next Steps

The Scheme is at the start of the project lifecycle Gate but has not yet been the subject of a Strategic Assessment Report (SAR). On receipt of the necessary approval from TII it is intended that this will be prepared for submission and review by TII in accordance with the Public Spending Code and the Project Contract Management Guidelines.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council based on the findings from the previous sections of this report.

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

As required at the Preliminary Stage of the proposed project (Gate 0) the necessary PISN (Project Information Summary Notice and a broad overview of the estimated lifetime costs of the proposed N55 Ballinagh Relief Roads Capital Project were submitted to approving authority - TII

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

The proposed project is at the very early stages and is under consideration by both the Council & the Dept. As it progresses all relevant supporting documentation will be retained for a full evaluation.

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

There are currently no recommendations at this early stage of the project but on progressing the scheme compliance with the PSC regulations and capital management guidelines is key.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Proposed N55 Ballinagh Relief Road Capital Project to be undertaken by Cavan County Council.

Summary of In-Depth Checks: Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2020 was **€719,924,753.56**. In-depth Reviews were carried out on **7%** of the value of these projects.

An In-depth Review was undertaken on the **Proposed N55 Ballinagh Relief Road Capital Project** as expenditure under consideration by the Council. The estimated lifetime cost of this project is **€18,950,000.00** which represents approximately **3%** of the overall value of the Council's capital projects. A second In-depth Review was undertaken on the **Proposed Cavan Sport Campus Project** as expenditure also under consideration by the Council. The estimated lifetime value of this project was **€30,000,000.00** which represents approximately **4%** of the total value of the Capital Projects in 2020.

The N55 Ballinagh Relief Road would comprise the construction of approximately 3.00 kilometres of new single carriageway road linking the roundabout at Garrymore, south of the town to a location north of Cashel Cross on the N55.

The need for the scheme has been established in terms of local and national policy and is listed in section 8.4.2 of the National Secondary Roads Needs Study as one of 10 bypass schemes in the North Region, as well as being a specific objective of the Cavan County Development Plan. The proposed scheme will improve travel times and provide a safe and consistent alignment along this section of the N55 taking large volumes of traffic out of Ballinagh. The proposed scheme is consistent with the recent and ongoing investment in the N55 over recent years, improving the N55 from a legacy road to an acceptable standard.

The proposed scheme is currently under consideration at Phase 0 / Preliminary Stage of the project lifecycle. As required under the PSC and the Project Management Guidelines a Project Information Sheet Note (PISN) together with the broad estimated costing sheet were submitted by the Council to the Approving Authority (TII) Transport Infrastructure Ireland on 05/09/2019 and resubmitted again on 08/02/2021. Both documents were prepared by the Council's own Technical Team in the Roads Department and are available on file for further evaluation at a later date.

The proposed project has not yet been subject to a Strategic Assessment Report (SAR). Whenever sanctioned by the Approving Authority (TII) all necessary stages of the Proposed N55 Ballinagh Relief Road Capital Project will be undertaken in accordance with the Public Spending Code Regulations and the Capital Management Framework Guidelines.

As per TII's Project Management Guidelines the PISN submissions to the Approving Authority on the proposed project 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 the initial findings of this In-depth Review the audit opinion is that Cavan County Council appears to be **broadly/substantially compliant** with the relevant requirements of the Public Spending Code.