



Roscommon County Council

**Public Spending Code
Quality Assurance Report**

**Year ended
31st December 2021**

submitted to

**The National Oversight
and
Audit Commission (NOAC)**

**on
31st May, 2022**

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1. Introduction

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

In July 2019 the Public Spending Code (PSC) was amended to update the central technical references and economic appraisal parameters in the Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updating the Guidelines for the use of Public Private Partnerships and consolidating PSC guidance on the website of the Department of Public Expenditure and Reform (which can be found at: <https://www.gov.ie/en/publication/public-spending-code/>)

The requirements in the PSC are based on employing good practices at all stages of the expenditure life cycle. Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed. Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Local Authority is required to complete a self-assessment, PSC Quality Assurance Process and publish an annual report which is signed by the Chief Executive. The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. Local Authority sector specific Guidance Notes V.4, were prepared and updated by the CCMA Finance Committee in February, 2021, following agreement with Department of Public Enterprise and Reform(DPER). The primary changes in this version of the Guidance notes are:

- Revision to the Project Lifecycle
- Revision to the Capital Checklists No. 2 and No. 6.
- Replacement of Project Inventory to align with DPER version

2. Project Lifecycle

The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and ex-post project evaluation. Projects vary in size and complexity but all projects can be mapped to the following project lifecycle structure. There are six stages in the lifecycle. The current version of the PSC Guide reflects a revised lifecycle which better aligns with the realities of project delivery. Previous guidance was focused primarily on the economic appraisal of capital projects. The updated PSC Guide maintains the focus on appraisal but broadens to highlight the importance of rigorous project preparation, earlier engagement with aspects of design and delivery, more informed approaches to costing and fuller consideration of risk. There is also a greater focus on affordability and financial feasibility. Finally, the revised lifecycle will facilitate better central monitoring of public investment delivery and alignment with the Investment Projects and Programmes Tracker:

1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case (including design, procurement strategy and tendering)
4. Implementation
5. Review
6. Ex-Post Evaluation

3. Quality Assurance Reporting Requirements

The PSC sets out a number of reporting requirements at the various stages of the Expenditure Life Cycle of a project or programme. This paragraph addresses the reporting requirements associated with the Quality Assurance element of the code only. Under the PSC public bodies are required to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This current obligation involves a 5 step process as follows:

- **Step 1** - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory.
- **Step 2** - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme. The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.
- **Step 4** - Carry out a more in-depth check on a small number of selected projects/programmes.
- **Step 5** - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4, should be submitted by the end of May in respect of the previous calendar year.

4. Inventory of projects/programmes (Step 1 of QA Process)

The following section details the inventory of Roscommon County Council, compiled in accordance with the “Public Spending Code” requirements. The current and capital projects are categorised in the three stages:

- Expenditure under consideration
- Expenditure being incurred
- Expenditure completed or discontinued

The table at Appendix 1 lists a summary of the number of projects/programmes of the compiled inventory for Roscommon County Council. The table at Appendix 2 details the total inventory listing by anticipated cost and analysed by category and value.

Expenditure being considered

For the purpose of this report, Roscommon County Council has assumed the definition of “Being Considered” as covering all projects that were at the very early stages of inception and where no/very minimal monies have been incurred in progression of the concept/project with anticipated expenditure in excess of €0.5m

Expenditure being incurred

A summary of the inventory projects/programmes, incurring expenditure within the year in question with anticipated expenditure in excess of €0.5m

Expenditure completed or discontinued

Roscommon County Council has defined "recently ended" projects as those where the final account and retentions have been paid and the account is closed.

5. Published Summary of Procurements (Step 2 of QA Process)

Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading PROCUREMENT/PROJECT PROGRESS. The list must be published by 31st May each year and should include specified information for each project/procurement greater than €10m regardless of its status. All €10m + projects/procurements will remain on the list until they have been reported as completed.

Single Procurement in excess of €10 million

Roscommon County Council had one single procurement in excess of €10 million in place during 2021, in respect of a major roads project, however, a Receiver was appointed to the company with whom the contract was in place, during in Q1 2022. This resulted in the automatic termination of the contract. The Project details have been uploaded to the Councils Websites and can be accessed through the following link: https://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/PSC-QA-Report-2021-details-of-any-single-procurement-in-excess-of-%E2%82%AC10-Million.xlsx

Project Details	
Year:	2021
Parent Department:	Roads and Transportation
Name of Contracting Body:	Roscommon County Council
Name of Project/Description:	N5 Ballaghaderreen to Scramoge Road Project
Procurement Details	
Advertisement Date:	21/01/2020 and 24/01/2020
Tender Advertised in:	eTenders and OJEU
Awarded to:	Roadbridge Ltd.
EU Contract Award Notice Date:	19/07/2021
Contract Price:	€134,631,696.07 Excl. VAT
Progress	
Start Date:	16 June 2021
Expected Date of Completion per Contract:	12 June 2024
Spend in Year under Review:	€0.00
Cumulative Spend to End of Year:	€0.00
Projected Final Cost:	N/A
Value of Contract Variations:	€0.00
Date of Completion:	Contract Terminated Q1 2022
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	N/A
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	N/A

6. Assessment of Compliance (Step 3 of QA Process)

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Roscommon County Council is with the PSC. As part of the process the following revised high level checklists have been completed:

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

Checklist 2: Capital projects/programmes & capital grant schemes that were under consideration in the past year.

Checklist 3: New current expenditure under consideration in the past year.

Checklist 4: Capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

Checklist 5: Current expenditure programmes incurring expenditure in the year under review.

Checklist 6: Capital projects/programmes & capital grant schemes discontinued in the year under review

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

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	PMDS process facilitates requests for the delivery of job specific training. Specific guidance documents are available or various expenditure i.e. Roads and Housing projects. All staff with involvement in significant expenditure are aware of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Some Business Unit have provided training on the updated PSC i.e. Relevant NRRO staff has received training on TII Project Appraisal Guidelines (PAG) which are aligned with the PSC. On the job training is also provided as required. A Procurement Unit is in place and oversees all procurement
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	The relevant funding agencies guidance documents are aligned with the PSC

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?	N/A	There is no project of this nature experiencing expenditure at this time.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Where appropriate
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	All projects are progressed in lines with Funding agencies guidance documents and ongoing recommendations
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
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Some sanctioning authorities require ex post evaluation forms. Not all projects are at this stage, or at the value required for this step.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	None
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes based on sanctioning authorities requirements
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	The relevant funding agency guidance documents are updated on a regular /periodic basis, i.e. Project Management Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines, Housings Capital Works Management Framework

**Checklist 1 was completed using checklist data from main expenditure Areas*

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	Comment/ Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes as relevant

Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes as relevant
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 inasfar as they were required by the funding agency
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes inasfar as they were required by the funding agency
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, consultants engaged and relevant funding Department review and make recommendations as appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
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
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
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?	3	All relevant Roads projects are progressed in accordance with TII Guidelines. Note that a number of current NRRO projects pre-date the requirement to prepare a SAR as introduced under the revised PSC (Dec. 2019).
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes

Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

*Checklist 2 was completed using checklist data from main expenditure Areas

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?	N/A	
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
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?	N/A	

Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	
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**Checklist 3 was completed on the basis that there was no new current expenditure under consideration in the past year*

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 –	Comment/ Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All projects are progressed in line with sanctioning authorities guidelines and approvals
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where a steering committee is a requirement of the project. For smaller projects bi-weekly /periodic update reports are completed
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where appropriate, in line with relevant guidance documents
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
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes in line with funding authorities requirements for each gate
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	All deviations with regards to budgets or time schedules are agreed with relevant funding agency in line with funding

			guidelines. Covid 19 has had an impact on the timelines for some projects
Q 4.7	Did budgets have to be adjusted?	3	See 4.6
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	This
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Yes	One project is currently being re-assessed as the contractor has gone into receivership and as a result the contract was automatically terminated.

*Checklist 4 was completed using checklist data from the Housing Department Expenditure Area

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	Corporate Plan, Annual Service Delivery Plans (SDP), Budgets, Monthly Reports
Q 5.2	Are outputs well defined?	3	Yes, SDP, KPI's, SLA's PMDS, Budgets, Budget Monitoring, Grant requirements etc.,
Q 5.3	Are outputs quantified on a regular basis?	3	Yes if relevant
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, see 5.2

Q 5.5	Are outcomes well defined?	3	Yes where relevant, see 5.2
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, see 5.2
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where relevant
Q 5.8	Are other data compiled to monitor performance?	3	Where relevant
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	See 5.2
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	PSC QA process, Internal Audit assurance, oversight by funding authority, oversight by funding agency, Annual Report

**Checklist 5 All current expenditure in excess of €500,000.*

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 –	Comment/ Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	None	Sufficient time has not lapsed for project completion reports
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	The relevant funding agency guidance documents are updated on a regular /periodic basis, i.e. Project Management Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines to take into account lessons learned at a national level.

Q 6.3	How many Project Completion Reports were published in the year under review?	None	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	None	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	None	
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	See 6.2
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 6 was completed in respect of Economic Development and Roads General Projects*

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	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

**Checklist 7 is not applicable as no current expenditure programmes were discontinued in 2021*

Notes:

(a) Roscommon County Council estimated their compliance on each item on a 3 point scoring scale as follows:

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

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports¹ and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Main issues arising from Checklist Assessment

The 7 completed check lists show the result of a self-assessment exercise completed by various Directorates and Business Units of the Council in relation to compliance with the Public Spending Code. Overall, these checklists present a good level of compliance with the Code for 2021.

Checklist 1: Provides an overview of the awareness and compliance with the Public Spending Code and its requirements across the Council, which is particularly evident with large scale projects, in all three categories, being considered, being incurred and discontinued/ended, as appropriate.

Checklist 2: Shows broad compliance with the code.

Checklist 3: Shows no new Revenue Project were being considered during the year.

Checklist 4: Shows that Capital Projects are broadly compliant with the code.

Checklist 5: Shows broad compliance with the code.

Checklist 6: Shows broad compliance with the code.

Checklist 7: Not applicable as no revenue code was discontinued/ended.

7. In-Depth Checks (Step 4 of QA Process)

This section covers the in-depth checks that were conducted as part of the Quality Assurance Process. The aim of the in-depth review is to review a minimum of 5% of the total value of all Capital projects on the project inventory over a 3 year period 2019-2021 and a minimum of 1% of the 2021 Revenue projects on the project inventory.

The following tables outline to value of the in-depth reviews:

Table No. 1: Revenue Project Expenditure 2021

Revenue Project Expenditure	Project reviewed- Administration of Rates Rates Waiver Scheme 2021	H03 The	Overall Revenue Expenditure	% of overall Budget Reviewed
Revenue Expenditure for 2021	€3,034,286		€ 71,017,777	4%

Table No. 2: Capital Project Expenditure 2019/2021

Capital	Year	Cost of individual projects	Project Cost	Overall Capital Expenditure	% over
Target for review over 3 years					5%
N61 Tusk to Clashaganny - 2538	2019		€18,667,787	€318,532,897	6%
Active Travel Projects	2020		€8,600,000	€404,062,251	2%
8 No. Housing Construction and Acquisition Programmes	2021	€16,160,671			
URDF- Putting the Spokes back in the hub	2021	€12,264,646			
All Projects subjected to in-depth review for 2021			€28,425,317	€461,889,029	6%
Total Capital Expenditure over 3 years 2019-2021			€55,693,104	€1,186,284,177	5%

The Rates Waiver Scheme, In Depth Check Summary (€3,034,286 or 4% of Revenue Project Inventory)

The following section presents a summary of the findings of the In-Depth check in respect of the administration of the Rate Waiver Scheme for eligible categories of commercially rated businesses in County Roscommon between January and December, 2021. All relevant expenditure was incurred during 2021.

Summary of In-Depth Check

Roscommon County Council through its Rates Business Unit is responsible for the administration of the Commercial Rates within County Roscommon. The Rates Waiver Scheme which forms the basis of this in-depth review, was managed by the Rates team, as they have an in-depth knowledge of the Rates process and systems and also the local knowledge in respect of a significant number of businesses operating in the county, which was required to manage the programme in an efficient and effective manner. All expenditure and income was managed through the Councils Revenue Account.

At an administrative level, the programme is overseen by the Financial Management Accountant/Head of Finance, with day to day responsibility being managed by two Staff Officers, with the support of a Clerical Officer. In house IT support was availed of as required. The Rates team, identified the properties which were eligible for the scheme and administered the scheme in line with legislative provisions. An online system was made available for excluded businesses who were significantly impacted by Covid 19, with the Rates team making a determination, based on the information submitted, including further information as required, as to the eligibility of such businesses to receive the waiver. Local knowledge of each rateable business was key to ensuring that only eligible businesses and those excluded categories who could demonstrate, significant impact were facilitated to receive a rates waiver.

As part of the in-depth check the Internal Audit Unit was provided with access to all relevant personnel, systems and records. The in-depth check reviewed the entire process including legislation, frequently asked questions, financial and non-financial data on IT systems. An in-depth review was carried out on in excess of 900 rateable properties who received a rates Waiver for 1 or more quarters

throughout the year, to test if sufficient, reliable, accurate and timely information was available for a future audit. An analysis was carried out between the rates levied and the credit in lieu applied to each individual account. A number of excluded accounts were also reviewed to test if the exclusion was applied appropriately. No issues were found. Recoupment of expenditure was made in a timely manner and income receipted as appropriate.

Overall, based on the in-depth check of the programme, taking into account the speed at which it was rolled out and the ongoing changes to the programme during the year, I am satisfied that the Rates Waiver Scheme was managed in accordance with best practice as set out in the guidance documents. I am also satisfied that the application process for excluded categories who experienced significant impact of Covid 19 were managed in line with national requirements. I am satisfied that the programme in Roscommon was operated in accordance with available guidelines and therefore is **broadly compliant** with the principles of the Public Spending Code.

In-depth Review of the Capital Programme

Step 4 requires an in-depth check is carried out on a small number of projects. The value of the projects selected for in depth review each year must follow the criteria set out below:

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

Within the local authority sector, Roads Capital Expenditure comprises a significant portion of the overall Capital Expenditure. In 2021 Road expenditure represented 87% of the total expenditure in Roscommon, therefore in order to ensure the required % of expenditure across a broad spectrum of projects were reviewed, a total of 9 separate project reviews were carried out, representing, 8 Housing projects and 1 Regeneration project.

Summary of In-Depth Check of the Social Housing Units Construction and Acquisition (Capital Project, being incurred)

The following section presents a summary of the findings of this In-Depth Check on the **Social Housing Units Construction and Acquisition Programme** in respect of eight separate housing projects in the being incurred category during 2021. In Depth Check Summary (3.5% of Capital Project Inventory for 2021)

Rebuilding Ireland Action Plan for Housing and Homelessness 2018-2021, was launched in July 2016. Its mission was to ensure that everyone can access a home, either from their own resources or with State support. It comprises five pillars: addressing homelessness, accelerating social housing, building more homes, improving the rental sector and utilising existing housing. Local Authorities, in conjunction with Approved Housing Bodies (AHBs) and supported by the then Department of Housing, Planning and Local Government (DHPLG), played a key role in delivering the Action Plan.

Roscommon County Councils Corporate Plan commits to meeting the accommodation needs of those who are unable to do so from their own resources. This commitment is met through the provision of a range of housing supports to citizens in the county. Social housing supports are provided through all available housing options including, acquisitions, turnkey developments, completion of unfinished estates, Part V agreements and new construction projects, in line with social housing needs.

Under the Rebuilding Ireland Programme, the Department of Housing Local Government and Heritage (DHLGH) set social housing delivery targets for each local authority for the period 2018-2021. Local Authority targets are based on social housing needs in the county, as determined through the annual Housing needs demand assessment process. The most recent Housing needs demand assessment for Roscommon was completed in December, 2021, and shows a total of 241 applicants in need of social housing support.

There are eight Housing Capital Projects in the **Being Incurred** Category of the Public Spending Code, inventory for 2021, at various locations throughout County Roscommon. All those projects were reviewed as part of the in-depth review of **The Construction and Acquisition of Social Housing Units** as follows:

1. 3 Housing Units at Cloonfad
2. 12 Housing Units at Silveroe Meadows, Boyle
3. 7 Housing Units at Cluain Fraoigh
4. 16 Units at Ballyleague/Meadowbrook Phase 2
5. 10 Units at Elphin Street, Strokestown
6. 10 Units at Windmill Road, Elphin
7. 6 Units Lakeview Heights, Boyle
8. 13 Units Ardnanagh, Roscommon

The purpose of the in-depth review is to ascertain if housing projects are carried out in accordance with the Public Spending Code and best practice as outlined in the Capital Works Management Framework (CWMF), which focuses on 4 mandatory approval stages as follows:

- Stage 1: Capital Appraisal & Project
- Stage 2: Pre-Statutory Approval
- Stage 3: Pre-Tender Approval
- Stage 4: Tender Approval

The **housing needs assessment** determined the requirement for, the number and type of housing within each housing development. A **Capital Appraisal Report**, was prepared in respect of each project, outlined the need and resources for the project and was prepared in accordance with Capital Works Management Framework Documents. It was subsequently submitted to the DHLGH as part of the **Capital Works Stage 1** approval process and confirmation received including indicative costing, to progress to Stage 2 on each occasion. **Capital Works Stage 2** included informal consultation on design proposals in advance of formal submission, consultants were engaged through the procurement framework, pre-planning outline design proposal, detailed costs, and value for money cost saving were prepared and submitted to the DHLGH for stage 2 approval. The **Part VIII** process was subsequently undertaken which included, advertising the scheme, making the scheme available for public viewing, accommodating submissions, observations, and presenting those to the Plenary or Municipal District meeting of the Local Authority for approval to progress with or without amendments. During the **Capital Works Stage 3** detailed designs were prepared, costs updated and an application presented to the DHLGH to proceed to tender for construction phase, as appropriate. **Stage 4** entailed the tendering for work, reviewing tenders and making recommendation to the DHLGH to proceed with construction phase based on the MEAT, with agreed costs. Ongoing monitoring was undertaken during the construction phase of each project with bi-weekly Clerk of Works Report on a number of files, demonstrating robust controls. Phased payments were processed subject to the contractor submitting a proposal for payment to the PSDP, who evaluated the proposal based on the percentage of work carried out. The PSDP's recommendation was approved by the SEE, prior to the contractor submitting an Invoice for payment. An amount of 5% of the contract price is retained, until such time as the SEE is satisfied that all works are completed to a satisfactory standard and all snags are rectified. Sample tests were carried out as part of the in-depth review and all required documentation, depending on the stage the programme was at, was found to be available in either electronic or manual format for oversight, management and Audit trail purposes.

Overall, based on the in-depth check of the programme, taking into account the overall cost of each Project (less the €5 Million), the four stage application process and approval role of the DHLGH, the expertise of the PSDP, robust internal controls including the Value Engineering principles to ensure that projects are kept within recommended budget and progressive management of records, I am satisfied that the Social Housing Construction and Acquisition Programme was managed in accordance with best practice as set out in the CWMF and therefore is **broadly compliant** with the principles of the Public Spending Code.

Summary of In-Depth Check of Putting Spokes back into the Hub Project (Capital Project, being Considered)

The following section presents a summary of the findings of the In-Depth review of **Putting Spokes back into the Hub Project**. This project was being considered during 2021 and represents 2.7% of Capital Project Inventory for 2021.

Summary of In-Depth Check

The Urban Regeneration and Development Fund (URDF) was established by Government in 2018, to support more compact and sustainable development, through the regeneration and rejuvenation of Ireland's five cities and other large towns, in line with the objectives of the National Planning Framework and National Development Plan. The purpose of the fund, was to enable a greater proportion of housing and commercial development to be delivered within the existing built-up footprints of our cities and towns and to ensure that more parts of our urban areas are accommodated to become attractive and vibrant places where people choose to live and work, as well as to invest and to visit. The aim of the URDF is to stimulate new residential and commercial development in our larger cities and towns. These new developments will be supported by new services and amenities, and will help to achieve the 'compact growth' that was set out in Project Ireland 2040.

Roscommon town centre has since the mid-20th century lost many of its traditional 'market town'; functions and has experienced sharp decline driven by acute hollowing out of its resident population accompanied by retrenchment of investment in this area and leakage of expenditure to the periphery of the town. This has led to one of the highest commercial vacancy levels in the region as outlined in the North and West Regional Assembly, Regional Spatial and Economic Strategy 2020(NWRA RSES 2020).

The Strategic Vision for "Putting Spokes back into the Hub" is to create a vibrant and liveable town centre that sustains and consolidates the historic core of Roscommon Town. The objective is to create a strong framework, around which new residential communities can be created within the very heart of the town centre. For this to succeed, transformational change is required. The focus must be on significantly enhancing the quality of life so that living within the town centre is regarded as a positive choice. The enhancement of the public realm and the creation of improved social and recreational amenities lies at the heart of the project.

A comprehensive Report, was developed by Bluett & O'Donoghue, which outlines the strategic vision for the development and enhancement of Roscommon Town. The overarching concept of the Report sees the town centre as the hub of a wheel with the spokes (backlands and brownfield sites) reimagined to support the town centre as an economically viable and a lively place to live, eat, meet and work. The wheel rim involves the creation of a contiguous pedestrian and cycle friendly route around the town. This would connect all aspects of life within the town – schools, church, recreational facilities, housing, in addition to key retail, tourism and heritage assets – and encourage pedestrian and cycle movement as a safe alternative to the car. The four projects involved are:

Spoke 1: A new Linear Park on Circular Road with enhanced connectivity to the Market Square and Main Street Commercial Hub. This will involve transforming a grey parking area/underused roadway

into a green recreational route along the Circular Road linking the civic buildings to the town centre through a currently derelict garage site. It will create opportunities for high quality architecturally led housing and remote working options as well as ground floor retail and the enticement of the passer-by into the town through enhanced pedestrian routes. It also includes enhancing existing approaches to the town centre and upgrading the existing supermarket car park as an enhanced public space linking into Main Street.

Spoke 2: Activating backlands of Main Street by creating safe cycling and pedestrian access from the main tourist attractions and recreational facilities as well as schools and church to the town centre. This will motivate a modal shift to cycling for school, work and tourism.

Spoke 3: Development of new housing and educational infrastructure in brownfield sites of Henry Street and Church Street.

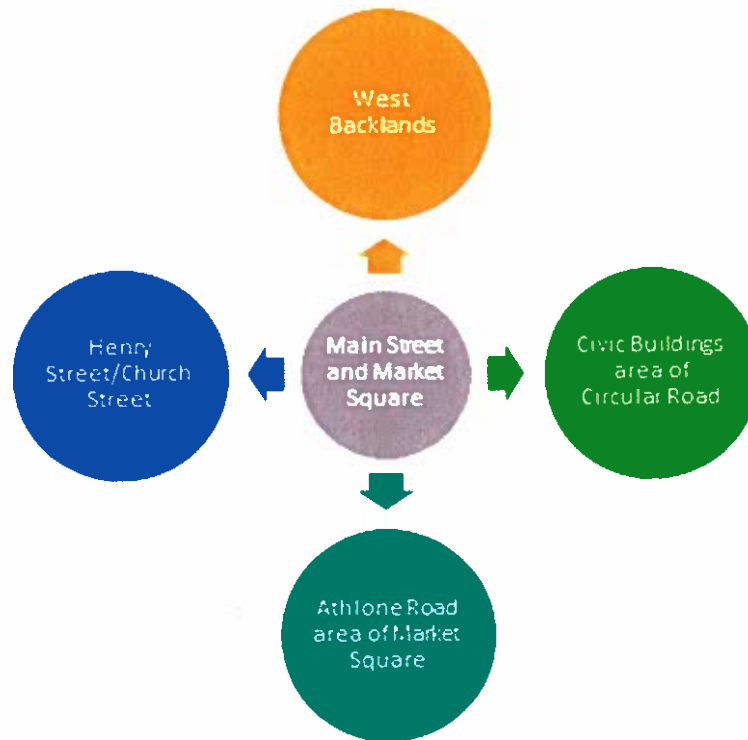
Wheel Rim: Creation of pedestrian and cycle routes to create a low carbon transport county town. This has involved identifying a complete circular route around the town which links the town's key tourism assets of Roscommon Castle to Roscommon Abbey and onto Mote Park Forest Park as well as housing, schools, church, recreation and civic buildings and into the town centre. The cycle route will be created in phases and where it dovetails with Spoke 1-3 above it will be done in tandem with those works while the remaining elements will be completed separately

The overall concept of this project "Putting Spokes back into the Hub" envisaged the Market Square and Main Street as the commercial, vibrant wheel hub, which was re-connected to its wheel spokes. Roscommon town has been identified as a "3-minute town" - everything you need is within a three-minute drive radius. The intervention aimed to change Roscommon from "a 3- minute driving" town to a "5 – 10 minute walking and cycling town" with each of the main spokes of the wheel supporting the development and sustainability of a strong, vibrant commercial heart which can support a population within its immediate environs of 8,000 people (currently 5,900) and provide opportunities for sustainable job creation. Roscommon town is identified within the NWRA RSES as a key town within the radius of influence of both Galway Metropolitan Area Strategic Plan (MASP) and Athlone Regional Growth Centre.

Project Area



Strategic Vision for Vibrant, Liveable Roscommon Town Centre



This project forms part of a larger project, which is already in train under the approved URDF B scheme. The project has received Department of Housing, Local Government and Heritage Gate 1 Approval in Principal. The next phase is to develop the preliminary design documentation. As part of that process, Design Consultants have been engaged and they in turn have appointed a Project Supervisor Design Process (PSDP). Prior to the design development, the Regeneration Team invited local businesses to attend a meeting with the design team in order to engage them in the process, and encourage active participation and buy-in. The consultants are currently working on developing a number of proposals which when compete will be submitted to the DHLGH for Gate 2 approval. The total cost of the project is projected is estimated at €12,264,646m.

The objectives of this projects is to:

- To create a strong framework, around which new residential communities can be created within the very heart of the town centre
- To strategically create a vibrant, liveable town which maximises its place making potential in order to attract people to live in the town
- Increase the attractiveness of the town for investment purposes due to the presence of local talent (people) and all aspects of a high quality of life
- To build on the town centre first initiative
- To reduce reliance on cars and provide more sustainable modes of transport through providing safe walking and cycling infrastructure
- To enhance compact urban growth
- Promote higher levels of pedestrian interaction and disrupt the pattern of car dependency

While this project is at the being considered phase currently, an amount of work has gone into the development of a vision and getting buy-in from the business community. The public will be consulted through the Part VIII process. To date the following works has been carried out:

- A strategic vision document has been developed, to critically appraise where Roscommon Town is now and provide a pathway for its social, economic and cultural development in an environmentally sustainable way.
- Fund has been secured at national and local level to drive the project
- An Application for funding has been submitted to the DHLGH under the URDF and Gate 1 Approval received
- Design consultant's services have been procured

This project is at the being considered phase, as minimal expenditure has been incurred. To date the tendering, procurement process has been in line with legislative requirements. Chief Executive Orders have been drawn up as required. Project Match funding has been secured. The DHLGH has approved the initial application for the project to Gate 1 stage. The design team will now proceed to develop preliminary designs and costs, which will be presented for Gate 2 approval, prior to Part VIII planning. Based on the stage of the project and the data which was made available as part of the In-depth review of the **Putting Spokes back into the Hub Project**, I am satisfied that the correct process has been followed to date and therefore the project is **broadly compliant** with the Public Spending Code.

8. Conclusion

The inventory outlined in this report lists the current and capital expenditure that is being considered, being incurred and completed or discontinued.

Roscommon County Council had one single procurement for in excess of €10 million in place during 2021, in respect of a major roads project, however, a Receiver was appointed to the company with whom the contract was in place, during in Q1 2022. This resulted in the automatic termination of the contract. Notwithstanding this, the contract has been uploaded to the Councils Websites at the following location:

http://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/

The checklists completed by the Council show *broad compliance* with the Public Spending Code.

The in-depth checks carried out on a selection of programmes did not highlight any major issues which reflect negatively on the Council's compliance with the code and, overall, there is satisfactory assurance on the level of compliance in the organisation.

The public spending code is now bedded into the Local Government system and processes. In addition, funding agencies provide guidance document and oversight of all major expenditure, with approval required at each gate prior to commencing the following steps of a project. Roscommon County Council has introduced a robust Procurement process, with ongoing scrutiny and oversight, which has further improved the control environment and reduced risk. Budgets are monitored on a monthly basis and all project over-expenditure is managed on a case by case basis. The council is committed to carrying out all its functions in line with best practice, while ensuring that value for money is achieved and the environment is protected. All Areas which require improvement are identified through ongoing monitoring and oversight and communicated as required to the relevant Business Units/teams/individuals, with a view to ensuring continued focus on compliance with the Public Spending Code on an ongoing basis.

9. Certification

This Annual Quality Assurance Report reflects Roscommon County Council's assessment of its 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.

Signed by:



Eugene Cummins
Chief Executive

Date: 27.05.22

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Rates Waiver Scheme 2021
Detail	Waiver of commercial rates due to COVID-19 restrictions.
Responsible Body	Roscommon County Council
Current Status	Expenditure being Incurred
Start Date	January 2021
End Date	December 2021
Overall Cost	€3,034,286.41 which forms part of the overall expenditure of €4,742,686 in H03: Administration of Rates per Appendix 2 of the Unaudited AFS 2021

Introduction

On the 30th of December 2020 the Government announced Level 5 restrictions including the closure of non-essential businesses from close of business on the 31st December until the 31st January 2021. Further restrictions were subsequently announced. In order to reflect these restrictions and to continue the supports available for ratepayers, and in recognition of the impact of the ongoing trajectory of COVID 19, The Minister of State at the Department of Housing, Local Government and Heritage (DHLGH) introduced a new waiver scheme for commercial rates under Circular letter 1/2021. The Waiver applied to specified eligible businesses and was rolled out on a quarterly basis throughout 2021. The scheme took the form of a credit in lieu of rates. The value of the waiver was the equivalent value of 25% of the annual rate bill for 2021 per quarter. The waiver applied to businesses closed, or badly impacted by, Level 5 restrictions, subject to a maximum value of €160m per quarter for Q1, Q2 and Q3. A further €62.3m was allocated to fund the cost of the targeted commercial rates waiver for specified eligible businesses for Q4.

An application process was not required. Local authorities were authorised to apply a 100% credit in lieu of commercial rates, for an initial three-month period, to classes and categories of occupied rateable property where the occupying business was not in an excluded category. A mechanism was put in place, on a case by case basis, for excluded businesses who could demonstrate severe impact of Covid 19 restriction on their business, to the relevant local authority. The Rates Waiver Schemes for 2021 were administrated in accordance with the DHLGH directions as set out in the following documents:

- Fin 1 2021 Commercial Rates Waiver Final Q 1 2021
- Fin 1 2021 Appendix C Revised
- Fin 1 2021 Appendix D Revised
- FAQ for Fin 1 2021 Commercial Rates Waiver
- Fin 1 2021 Additional FAQ Supplementary
- Fin 5 2021 Commercial Rates Waiver Extension Q2 2021
- Fin 14 2021 Commercial Rates Waiver Extension Q3 2021
- Fin 20 2021 Targeted Commercial Rates Waiver Final Quarter 2021
- Fin 20 2021 Frequently asked Questions for LA's
- Circular 13/2014: *Management of and Accountability for Grants from Exchequer Funds* relates to all LA Grant expenditure and must be complied with in order to ensure openness and transparency at all stages of the process

Management and oversight of the Scheme

Staff involved in the processing of the Rates Waiver Scheme included:

- Rates Team: Two Staff Officers and one Clerical Officer
- IT Support: One Analyst Developer
- Oversight: Head of Finance

Systems

- Agresso Financial Management System
- Ascendas
- Firmstep

Finance

- Waivers identified by RCC staff and recouped from DHGLH
- The cost of Advertising the scheme and staff salaries rested with the Local Authority

Process

The Rates team with the support of the IT Analyst Developer was responsible for the management of the Rates Waiver Scheme. Tasks included the:

- Identification of eligible and excluded Businesses based on the criteria as set out in Circular letters
- Determination of the rates Wavier for each quarter per eligible Rate Payer – based on 2021 rates bill and relevant Circular Letter
- Upload of the Waiver on each rateable account on Agresso FMS
- Advertisement mechanism available to excluded business to appeal the rates waiver exclusion where Covid 19 restrictions had a severe impact on the business
- Provision and management of an Appeals System – Firmstep
- Determination of eligibility of excluded businesses based on evidence in the form of supporting documentation that they were significantly impacted by Covid 19 restrictions
- Completion of the relevant Appendix and recoupment of expenditure from the DHLGH on a quarterly basis
- Updating ratepayers accounts with credit in lieu as appropriate on a quarterly basis
- Balancing Financial Accounts
- Identification of updated criteria as outlined in each Circular Letter and the Implementation of each phase of the Scheme in accordance with same

Rates Waivers and subsequent recoupment from the Department of Housing Local Government and Heritage

The following table show the total Rate Waivers and recoupments from the DHLGH during 2021

Reference	Quarterly Rate Waiver Recoupment	Description	Quarter	amount €	No of Customers*
Appendix A	Q1 2021	Eligible Categories	1	877,047.32	869
Appendix B	Q1 2021	Excluded Categories who were Significantly impacted	1	16,979.06	25
Appendix E	Q2 2021	Eligible Categories	2	883,312.00	879
Appendix F	Q2 2021	Excluded Categories who were Significantly impacted	2	22,153.60	28
Appendix G	Q3 2021	Eligible Categories	3	896,454.00	899
Appendix H	Q3 2021	Excluded Categories who were Significantly impacted	3	20,087.77	29
Appendix A	Q4 2021	Targeted Categories	4	306,752.00	271
Total				3,022,785.75	3000

*reflects the number of customers who received a Rates Waiver Per quarter, therefore there is an amount of duplication as the majority of Businesses received 3 Rates Waivers during the year.

In addition to the recoupments noted above, additional expenditure was incurred by Roscommon County Council.
No external Audit has been carried out on this expenditure programme to date.

Section B - Step 1: Logic Model Mapping

Outputs	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> - Implement the Rates Waiver Scheme in line with legislative provisions in order to provide maximum support to impacted businesses - Minimise the impact of Covid on businesses - Support the business community through Covid 19 - Provide appropriate support to ineligible businesses who were experiencing significant negative impact - Retain LA's rates base in as far as possible - Maximise income streams to enable the LA continue to provide essential services, while also facilitating balanced accounts at year end. 	<ul style="list-style-type: none"> - Human Resources: 3 Rates Staff, 1 IT Support, Head of Finance, Chief Executive, relevant staff from DHLGH - IT Systems: Agresso Financial management system, Ascendas and Firmstep - Financial Resources: €3.2 million in funding support, provided through recoupments from the DHLGH - Legislative and regulatory provisions: Circular letters, email support through FAQ 	<ul style="list-style-type: none"> - Assessing level of resources required and putting same in place - Reviewing Circular letters - Assessing eligibility in respect of each Rateable Business - Determining applicable rates waiver - Reflecting rates waiver on relevant rateable account - Advertising rates waiver scheme via local media - Putting a process in place to accept applications from ineligible businesses who were significantly impacted- The rollout of an Appeals process through the Firmstep online app. - Assessing eligibility for those businesses - Recouping waivers from DHLGH - Balancing waivers with recoupments - Ongoing liaison with business community, DHLGH, other LA - Weekly internal meetings 	<ul style="list-style-type: none"> - Rates Waiver applied to eligible businesses, resulting in 3000 waivers over 4 quarters to over 900 individual rateable businesses. - Businesses assisted in defraying all or a portion of their annual rates. - Recoupment of State support totalling €3.2 million, who covered the cost of all the credit in lieu financial support provided to rateable businesses. - Businesses supported to remain viable into the future - Rateable income for Local Authorities secured, which enabled them to provide ongoing services to citizens. - Key information on the scheme was readily available to ensure the 	<ul style="list-style-type: none"> - Through providing financial support, all or part of the 2021 rates burden was removed from businesses experiencing significant financial hardship, resulting in the Rates base remains viable, post lockdown and many businesses re-opening. - The removal of the financial burden on businesses, positively impacted on their mental health in addition to business sustainability. - Many businesses in the local economy remain viable post the pandemic, making Roscommon's towns and villages place where citizens can continue to work, live, do business, invest and enjoy.

				<p>process is open and transparent</p> <ul style="list-style-type: none"> - Value for money achieved in that only eligible businesses received the waiver 	
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As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Operation of the Rates Waiver Scheme 2021. 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: To remove financial obligation (rates bill) from eligible Rate payers, who were forced to close their businesses or operate at significantly reduced levels due to Covid, while also ensuring Local Authorities were in a position to continue to provide a whole range of services in line with legal and statutory obligations, through state funding of the Rates Waivers.

Inputs: Council Staff, IT systems and financial support. The DHLGH provided guidance in the form of circular letters and frequently asked questions

Activities: Assessing eligibility, determining the amount of the rates waiver to each ratepayer including businesses in the excluded categories who could demonstrate significant impact of Covid on their business, applying the credit in lieu to ratepayer accounts, balancing eligible expenditure, recouping same the DHLGH, ongoing managing of accounts and budgets

Outputs: Financial support to eligible, rateable businesses in the form of rates waivers. Local Authorities were accommodated to recoup the offset waivers from the DHLGH

Outcomes: With the rates burden removed, businesses were able to remain viable and reopen post pandemic. Local authority did not end up with significant additional irrecoverable bad debts.

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

27 th January 2021	Circular Fin 1/2021 Commercial Rates Waiver for First Quarter 2021
Ongoing Q1	Management of Rates Waiver Scheme Q1 2021, application of credit in low to eligible rate payer accounts including ongoing liaison with all relevant stakeholders
Ongoing Q1	Assessment of eligibility of excluded categories who experienced significant impact of Covid 19 on their business through the Firmstep appeals application process.
31 st March & 13 th May 2021	Recoupment of Credit in Lieu of Commercial Rates Q1 2021 from the DHLGH
17 th February 2021	Revision to Appendix C and Revision to Appendix D of Fin1/2021
26 th March 2021	Circular Fin 5/2021 Extension of Commercial Rates Waiver to Second Quarter 2021
Ongoing Q2	Management of Rates Waiver Scheme Q1 2021, application of credit in low to eligible rate payer accounts including ongoing liaison with all relevant stakeholders
Ongoing Q2	Assessment of eligibility of excluded categories who experienced significant impact of Covid 19 on their business through the Firmstep appeals application process.
30 th June and 11 th August 2021	Recoupment of Credit in Lieu of Commercial Rates Q2 2021 from the DHLGH
15 th June 2021	Circular Fin 14/2021 Extension of Commercial Rates Waiver to Third Quarter 2021
Ongoing Q3	Management of Rates Waiver Scheme Q1 2021, application of credit in low to eligible rate payer accounts including ongoing liaison with all relevant stakeholders
Ongoing Q3	Assessment of eligibility of excluded categories who experienced significant impact of Covid 19 on their business through the Firmstep appeals application process.
1 and 14 th October 2021	Recoupment of Credit in Lieu of Commercial Rates Q3 2021 from the DHLGH
21st October 2021	Circular Fin 20/2021 Targeted Commercial Rates Waiver Final Quarter 2021
Ongoing Q4	Implementation of Targeted rates Waiver Scheme for Q4 2021, application of credit in low to eligible rate payer accounts

7th December 2021

Recoupment of Credit in Lieu of Commercial Rates Q4 2021 from the DHLGH

Ongoing during 2021

Frequently Asked Questions for Local Authorities on Circular Fin 20/2021 Targeted Waiver of Rates for Final Quarter 2021

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the provision of the Rates Waiver Scheme.

Project/Programme Key Documents	
Title	Details
1. Annual Budget 2021	As the significant impact of Covid 19 on Rateable Businesses was unclear at the time the budget was prepared, and the Waiver Scheme was not introduced until January 2021, there was no budget allocated to this expenditure or income stream. Staff and IT costs were included in the budget under the relevant headings.
2. Unaudited AFS 2021	To check actual expenditure, to facilitate sensibility testing. All income and expenditure as it impacts on the programme of work is included in the relevant division of the AFS.
3. Agresso Financial Management System	Agresso FMS- All relevant income and expenditure was processed through Agresso FMS. <ul style="list-style-type: none">• Rates payers are set up on Agresso• Rate levy is entered on accounts on an annual basis- two moieties• Write off and relevant agreements are reflected on accounts• Rate waivers were credited to relevant accounts.• Sales invoices raised to DHLGH and Income receipted to DHLGH.• GL and Browser enquiries can extract ratepayers id, , vacant properties, levies, write offs, credits in lieu, income etc.,
4. Other Information Technology Systems	Ascendas – User friendly system for assessing and managing the process. Firmstep- Excluded businesses who experienced significant impact of Covid 19, were facilitated to enter an Appeal on the Firmstep online system. All appeals were approved or rejected as appropriate on the system.
5. Legislation, Guidance Documents, polices, procedures etc	Relevant Circular Letters <ul style="list-style-type: none">• Fin 1 2021 Commercial Rates Waiver Final Q 1 2021• Fin 1 2021 Appendix C Revised• Fin 1 2021 Appendix D Revised• FAQ for Fin 1 2021 Commercial Rates Waiver• Fin 1 2021 Additional FAQ Supplementary• Fin 5 2021 Commercial Rates Waiver Extension Q2 2021

	<ul style="list-style-type: none"> • Fin 14 2021 Commercial Rates Waiver Extension Q3 2021 • Fin 20 2021 Targeted Commercial Rates Waiver Final Quarter 2021 • Fin 20 2021 Frequently asked Questions for LA's • Circular 13/2014: <i>Management of and Accountability for Grants from Exchequer Funds</i> • Rates Procedure Documents • Chart of Accounts changes to facilitate identification of Rates Waivers • Authorisation from DHLGH for Credit in Lieu to excluded categories who experienced significant impact from Covid Restrictions was received as a pre requisite to credit being applied to relevant rateable properties.
6. Recoupments	Recoupment of Credit in Lieu of Commercial Rates Q1 – Q4 2021, were completed, balanced to expenditure on Agresso FMS and signed by the Head of Finance and the Chief Executive.
7. Other Documents	<ul style="list-style-type: none"> • Quarterly Pivot Tables providing details of change of ownership, vacant properties, excluded and eligible rateable properties – for review by Rates Team • List of Ratepayers/customer ID for whom the recoupment was being sought
8. Finance Business Unit Team Development Plan and Organisational Chart	• Those documents provide information on duties and responsibilities including, segregation of duties, to test if the necessary controls are in place
9. Internal Audit Test Files	• Sample testing was carried out to ascertain compliance with relevant circular letter in relation to the appropriate allocation of Rates Waivers and recoupment of the credit in lieu from the DHGLH

Key Document 1. Budget 2021 is accessible at https://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual_Budget/Annual-Budget-2021.pdf

Key Document 2: The Unaudited Annual Financial Statement 2021: Expenditure and Income in relation to this programme is shown in Appendix 2 http://www.roscommoncoco.ie/en/Download-It/Finance-Publications/Annual_Financial_Statement/Annual-Financial-Statement-For-Year-Ended-31st-December-2021.pdf The Audited AFS will be available later in 2021 once it is approved by the External Auditor of the Local Government Audit Service.

Key Document 3: The Councils Financial Management System retains all expenditure and income relevant to the subject matter

Key Document 4: Ascendas is an external system which sits on Agresso and enables extraction of information in user friendly format. **Firmstep** database is also available.

Key Document 5: All relevant legislative documents are available on the governments circulars site at the following location -

<https://www.google.ie/url?esrc=s&q=&rct=j&sa=U&url=https://www.gov.ie/en/circulars/&ved=2ahUKEwjA0bS415P3AhUTQUEAHYeUA9YQFnoECAUQAg&usg=AOvVaw3BZ1BurKDPuBHtGS-j9MEK>

Key Document 6: Copies of all recoupments are retained by the Rates Team. Proof of recoupment and actual income are available to view on Agresso FMS.

Key Document 7: Those are some of the Rates teams working documents and are saved on the K drive on the networks

Key Document 8: Finance Business Unit Team Development Plan and Organisational Chart: Those documents, set out roles and responsibilities of staff and is readily available.

Key Document 9: Internal Audit carried out an amount of testing to ascertain compliance with Scheme, details of which are available on the K/Publicspendingcode/2021.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of the Rates Waiver Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Legislative provision for the operation of the programme- Legislation, Guidelines, Circulars	To test if the programme was carried out in accordance with the DHLGH requirements	Circular letters as noted in Step B above and are readily available.
Details of commercially rated properties for 2021	<ul style="list-style-type: none"> • To get a comprehensive list of all rateable properties in the county • To ascertain which properties had a rate levy applied • To assess if the rates levy was for the full year or part thereof i.e. Q1 – Q4 2021 • To assess the types of properties • To identify and extract vacant and ineligible properties for credit in lieu purposes • To identify eligible ratepayers • To assess who received a waiver • To test the waivers were correctly credited to only eligible accounts in the correct amount for the 	Available on Agresso FMS

	correct period i.e. Q1 –Q4 as relevant • To validate that the total Rates Waivers applied to rateable properties was recouped from the DHGLH • Test that excluded categories were in line with legislative provisions	
Information on Agresso FMS: Transaction types, Rates account element, Job code, Service Division	To identify relevant records and transactions, in order to carry out necessary testing on Agresso FMS	Available on Agresso FMS
Firmstep	To review excluded businesses who applied for the Rate Waiver based on the significant impact of Covid on their business	Available
Budget 2021	To check for relevant income and expenditure budgets	Available on the Councils Website
Unaudited AFS 2021	To check actual expenditure	Available on the Councils Website
Rates Teams working documents	To ascertain how the Rates Waiver scheme was implemented and managed throughout 2021.	Available on the councils network
Internal Audit working papers	To carry out testing of relevant data to ascertain compliance with scheme.	Available on the councils network

Data Availability and Proposed Next Steps

Data Availability

All data required to carry out a full Audit, as outlined in the preceding sections of this report and is readily available and easily accessible. The Circular letters clearly outline how the programme is to operate and Agresso FMS contains all income and expenditure in respect of the programme.

Proposed Next Steps

The scheme was a standalone scheme which was notified to local authorities on a quarterly basis throughout 2021. All credits were reflected on customer accounts in a timely manner and recoupments claimed within the financial year. As no issues were identified during the in-depth checks there is not requirement for any further action in relation to this expenditure type. The final Rate Waiver scheme was rolled out in respect of Q1 2022.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the operation of the Rates Waiver Scheme, 2021 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)

Local Authority Revenue programmes do not generally fall under the PSC, delivery model as they are based on day to day expenditure and not on the creation of an asset. Notwithstanding that, as part of the implementation of the National Rates Waiver Scheme, a specific job code was set up in Agresso FMS to manage all income and expenditure in respect of the scheme. A new transaction type was also set up, so that rates waivers could be easily identified and extracted from Agresso.

This programme was managed at National Level, and a number of Circular letters issued to local authorities outlining the details of the programme. Each Local Authority had responsibility, for investigating each Rate Payers account to ascertain eligibility, and reflect the credit in lieu on the relevant accounts, in line with the criteria outlined in the Circular letters. The DHLGH set up a protocol for sharing issues, concerns, questions, queries, clarifications through the distribution of "*frequently asked questions*" document.

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

An amount of data is available on Agresso FMS as previously outlined, which would enable a full evaluation of all waivers. All income and expenditure in respect of the programme is also clearly identifiable. Excluded categories were facilitated to appeal their exclusion on the online Firmstep system, this data including the reason for Approving or Rejecting each appeal is available. An amount of other documentation including spreadsheets is also available.

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

The Department provided guidance to the local government section in the form of Circular letters and Frequently asked questions. This enabled local authorities to implement the scheme in a structured manner. Because of the ever changing face of Covid 19, it was not possible to predict when businesses could reopen. While it would have been useful for local authorities and rates payers to know in advance if a waiver was to apply to the next quarter, based on the fluidity of the situation, it would appear that the scheme was managed appropriately.

No issues were found during the in-depth review, to the contrary it would appear that the operation of the scheme in Roscommon County Council was exemplary.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth check on the administration of the Rates Waiver Scheme.

Roscommon County Council through its Rates Business Unit is responsible for the administration of the Commercial Rates within County Roscommon. The Rates Waiver Scheme which forms the basis of this in-depth review, was managed by the Rates team, as they have an in-depth knowledge of the Rates process and systems and also the local knowledge in respect of a significant number of businesses operating in the county, which was required to manage the programme in an efficient and effective manner. All expenditure and income was managed through the Councils Revenue Account.

At an administrative level, the programme is overseen by the Financial Management Accountant/Head of Finance, with day to day responsibility being managed by two Staff Officers, with the support of a Clerical Officer. In house IT support was availed of as required. The Rates team, identified the properties which were eligible for the scheme and administrated the scheme in line with legislative provisions. An online system was made available for excluded businesses who were significantly impacted by Covid 19, with the Rates team making a determination, based on the information submitted, including further information as required, as to the eligibility of such businesses to receive the waiver. Local knowledge of each rateable business was key to ensuring that only eligible businesses and those excluded categories who could demonstrate, significant impact were facilitated to receive a rates waiver.

As part of the in-depth check the Internal Audit Unit was provided with access to all relevant personnel, systems and records. The in-depth check reviewed the entire process including legislation, frequently asked questions, financial and non-financial data on IT systems. An in-depth review was carried out on in excess of 900 Rateable properties who received a rates Waiver for 1 or more quarters throughout the year, to test if sufficient, reliable, accurate and timely information was available for a future audit. An analysis was carried out between the rates levied and the credit in lieu applied to each individual account. A number of excluded account were also reviewed to test if the exclusion was applied appropriately. No issues were found. Recoupment of expenditure was made in a timely manner and income receipted as appropriate.

Overall, based on the in-depth check of the programme, taking into account the speed at which it was rolled out and the ongoing changes to the programme during the year, I am satisfied that the Rates Waiver Scheme was managed in accordance with best practice as set out in the guidance documents. I am also satisfied that the application process for excluded categories who experienced significant impact of Covid 19 were managed in line with national requirements. I am satisfied that the programme in Roscommon was operated in accordance with available guidelines and therefore is **broadly compliant** with the principles of the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Social Housing Construction and Acquisition Programme
Detail	<p>The Construction and Acquisition of Social Housing Units at various locations throughout County Roscommon:</p> <ul style="list-style-type: none">• 3 Housing Units at Cloonfad- 1503• 12 Housing Units at Silveroe Meadows, Boyle -1542• 7 Housing Units at Cluain Fraoigh -1530• 16 Units at Ballyleague/Meadowbrook Phase 2 - 1559• 10 Units at Elphin Street, Strokestown -1566• 10 Units at Windmill Road, Elphin• 6 Units Lakeview Heights, Boyle• 13 Units Ardnanagh, Roscommon
Responsible Body	Roscommon County Council
Current Status	Expenditure Being Incurred
Start Date	28 th July, 2017
End Date	From Q2 2022 – Q1 2023
Overall Cost	€16,160,671

Project Description

Rebuilding Ireland Action Plan for Housing and Homelessness 2018-2021, was launched in July 2016. Its mission was to ensure that everyone can access a home, either from their own resources or with State support. It comprises five pillars: addressing homelessness, accelerating social housing, building more homes, improving the rental sector and utilising existing housing. Local Authorities, in conjunction with Approved Housing Bodies (AHBs) and supported by the then Department of Housing, Planning and Local Government (DHPLG), played a key role in delivering the Action Plan.

Housing for All was published on the 2nd September, 2021, and is the government's new housing plan to cover the period 2022 to 2030. This multi-annual, multi-billion euro plan, sets ambitious targets to improve Ireland's housing system and deliver more homes of all types for people with different housing needs. The overall objective and aim of the Housing Action Plans is that everyone in the State should have access to a home to purchase or rent at an affordable price, built to a high standard and in the right place, offering a high quality of life. The government's vision for the housing system over the longer term is to achieve a steady supply of housing in the right locations with economic, social and environmental sustainability built into the system. The plan contains a range of actions and measures to ensure over 300,000 new social, affordable, cost rental and private homes are built by 2030.

Under the Rebuilding Ireland Programme, the Department of Housing Local Government and Heritage (DHLGH) set social housing delivery targets for each local authority for the period 2018-2021. Local Authority targets are based on social housing needs in the county, as determined through the annual Housing needs demand assessment process. The most recent Housing needs demand assessment was completed in December, 2021, and shows a total of 241 applicants in need of social housing support.

Table No 1: Total social housing need based on household size per needs demand assessment 2021

Key	Household Size	Key	Household Size
A	1 adult	H	2 adults, with child/children
B	1 adult, 1-2 children	I	Couple, 1 or more other adults, 1-2 children
C	Couple, 1-2 children	J	Couple, 1 or more other adults
D	Couple	K	3 or more adults
E	Couple, 3 or more children	L	Couple, 1 or more other adults, 3 or more children
F	1 adult, 3 or more children	M	3 or more adults, with child/children
G	2 adults		

A	B	C	D	E	F	G	H	I	J	K	L	M	Total
150	31	14	11	12	6	3	6	3	1	2	1	1	241

Roscommon County Councils Corporate Plan commits to meeting the accommodation needs of those who are unable to do so from their own resources. This commitment is met through the provision of a range of housing supports to citizens in the county. Social housing supports are provided through all available housing options including, acquisitions, turnkey developments, completion of unfinished estates, Part V agreements, Buy and Renew and new construction projects, in line with social housing needs. Staff in Roscommon County Councils, Housing Capital Team, lead and drive the delivery of ambitions targets, with the support of the DHLGH through a multi-annual programme of work and the Housing Annual Service Delivery plan.

Table No 2: Housing Targets for Roscommon County Council 2018-2021

Year	2018	2019	2020	2021	Total
New Build	41	32	16	2	65
Acquisitions	20	35	8	2	178
Lease	6	16	18	25	65

Total	67	83	42	116	305
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There are a number of Housing Capital Projects in the **Being Incurred** Category of the Public Spending Code, inventory. The Following Projects were analysed as part of this In-depth Review:

Table 3: Projects which form part of this in-depth analysis

Description of Housing Development	Number of Housing Units	Projected Cost €	Stage of Project at 31/12/2021
• Housing Units at Cloonfad	3	470,047	Final accounts
• Housing Units at Silveroe Meadows, Boyle	12	1,247,506	Final accounts
• Housing Units at Cluain Fraoigh	7	1,944,349	Final accounts
• Units at Ballyleague/Meadowbrook Phase 2	18	3,239,703	Final accounts
• Units at Elphin Street, Strokestown	10	1,991,229	Final accounts
• Units at Windmill Road, Elphin	10	2,452,575	Construction
• Units Lakeview Heights, Boyle	6	1,595,414	Stage 3 Approval
• Units Ardnanagh, Roscommon	13	3,219,848	Stage 3 Approval
Total	79	16,160,671	

Process

All Housing capital projects are managed in line with legislative and regulatory provisions, as set out in Planning, Housing and Local Government Acts, Regulations and Circular letters. This includes, compliance with proper planning and sustainable development requirements, and building regulations. All local authority construction is carried out in line with the Capital Works Management Framework (CWMF), which ensures that quality, cost control, procurement, value for money, openness, transparency and public accountability requirements are met.

Using the CWMF, the DHLGH has streamlined the social housing construction and acquisition projects process, to focus on the 4 mandatory approval stages:

- Stage 1 Capital Appraisal & Project Review 1
- Stage 2 Pre-Statutory Approval - Project Review 4
- Stage 3 Pre-Tender Approval – Project Review 6
- Stage 4 Tender Approval – Project Review 7

The purpose of this in-depth review is to ascertain if housing projects are carried out in accordance with the 4 mandatory approval stages, with each stage receiving approval prior to commenced of the next phase, thus ensuring compliance with the Public Spending Code.

Table 4: Capital Works Four Stage Process

Section B - Step 1: Logic Model Mapping

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

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Provide sufficient homes at an affordable price, build to a high standard, in the right place, offering a high quality of life to those in need, and approved, for social housing support, using all available housing options. • Deliver on social housing targets as set out by DHLGH. • Promote sustainable communities • Protect the environment • Deliver projects within time and budget, which provide value for money • Comply with legislative and regulatory provisions and recommendation as outlined by the DHLGH 	<ul style="list-style-type: none"> • Staff: The Capital teams construction programme consists of the following grades of staff: Senior Executive Engineer, Assistant Engineer & Clerk of Works • Elected Representatives: Approve Part 8 and represent those in need of social and affordable housing. • External personnel: Solicitor, Design Teams and Contractors • Financial Resources: The cost of the social housing construction programme is paid by the Local Authority and recouped through the DHLGH in line with the agreed programme of work • Legislation: 	<ul style="list-style-type: none"> • Identification of housing need to include number of applicants on the housing waiting list, types of housing required, to include housing people with disabilities • Setting and agreeing targets for housing delivery, taking into account the 'how', 'when' and 'where' homes will be delivered • Assessing the requirement for land and its subsequent acquisition • Ongoing communications with the DHLGH in relation to housing delivery targets and funding • Progressing projects on a needs basis <p>Construction phase</p> <ul style="list-style-type: none"> • Preliminary Site Selection: cost, valuation, ground conditions, boundaries, legal checks, identifying suitable sites including existing land banks, reviewing zoning • Site selection • Capital Works Stage 1: identify need in proposed development area, identify site constraints, consider the number and types of dwellings, consider the appropriateness of site location in terms of sustainable community proofing, develop a detailed programme of work, including delivery method, consider all options and submit proposal including indicative costs to the DHLGH for Stage one approval in principal. • Capital Works Stage 2: On receipt of stage one approval, undertake informal consultation on design proposals in 	<ul style="list-style-type: none"> • New homes available to meet the current and future social housing needs. • Homes provided for applicants on the housing waiting list • Families accommodated in affordable housing built to the highest standard • Good tenure mix in the local area • Additional housing stock provided for current and future use 	<ul style="list-style-type: none"> • The provision of secure tenancies at affordable cost, giving families much greater protection from eviction and enhanced rights compared to those renting privately • Families accommodated to put down roots, plan for the future and make their house a home and build sustainable communities in vibrant rural areas • Increased housing stock help equalise supply and demand and leading to a more stable housing market

as part to the 4 stage approval process.	<p>- The housing construction programme is carried out in accordance with the Public Spending Code and the Capital Works Management Frameworks</p> <ul style="list-style-type: none"> - Circular 2010/12 – outlines standards in relation to cost controls at implementation stage of housing projects - Circular CH 2/18 - sets out the documentation to be submitted by the LA at each of the 4 Approval Stages for a capital-funded social housing construction project. • IT systems: Tender documents are uploaded to etenders, budgets and expenditure are managed through Agresso Financial management system and CCAS Management Reports, once completed housing is added to the housing stock in iHouse and the Fixed Assets Register on Agresso • Detailed Reports 	<p>advance of formal process, engage consultants through the procurement framework, prepare pre-planning outline design proposal, detailed costs, value for money cost saving and forward to DHLGH for stage 2 approval</p> <ul style="list-style-type: none"> • On receipt of stage two approval, proceed with the Part 8 Process, which concludes with approval to proceed to construction. • Capital Works Stage 3: Detailed design, update costs, consider any additional conditions, forward to DHLGH for Stage 3 approval to proceed to tender with revised budget as appropriate • Capital Works Stage 4: on receipt of stage 3 approval, proceed to tender for works, review tenders, prepare tender report for DHLGH approval. Stage 4 approval from the DHLGH to accept tender and commitment to fund project to Approved Budget is the final approval stage. • Construction (Implementation) & Review stage: While there are no formal review stage once works commence, staff are assigned to oversee works in line with agreed contract including appropriate cost control and ongoing project management. • Approval was sought from the DHLGH through a formal process for any additional cost outlays in relation to specific projects • Payments and recoupments of expenditure are processed as recommended by the Project Supervisor Design Process PSDP and approved by the SEE, Housing. • There is ongoing consultation with all stakeholders throughout the process. • On completion of the development, houses are allocated in accordance with the Scheme of Letting priorities • Final accounts are completed and submitted to the DHLGH 	
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		<ul style="list-style-type: none"> Houses are set up on the Fixed Asset Register and are reflected in the Audited Annual Financial Statement as Housing Fixed Assets. 	
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Description of Programme Logic Model

Objectives: The primary objective of the **Social Housing Construction and Acquisition Programme** is to provide sufficient homes at an affordable price, built to a high standard, in the right location, offering a high quality of life to those in need, and approved, for social housing support based on the councils most recent assessment of needs. Other objectives include meeting social housing targets as set out by the DHPLG and having a good stock of social housing for current and future needs

Inputs: Inputs include internal and external staff, finance, legislation, appropriate IT systems, legal and operational personal, construction materials, land

Activities: There were a number of key activities carried out on the projects under review. Firstly, the specific needs for the area were identified including the numbers and type of accommodation required. The Part 8 process had to be agreed by the elected representatives at a plenary or municipal district meeting of the council. The 4 stage process as outlined in the Capital Works Management Framework was followed, and the process was managed by appropriately qualified personnel at all stages of the project, to ensure quality housing, delivered on budget and on time, in an environmentally sustainable way, providing value for money for the state.

Outputs: The delivery of 79 new high quality homes, which are available to applicants on the social housing waiting list, now and into the future.

Outcomes: The provision of secure tenancies at affordable cost, giving families much greater protection from eviction and enhanced rights compared to those renting privately. Families accommodated to put down roots, plan for the future and make their house a home and build sustainable communities in vibrant rural areas.

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

The following section tracks the **Social Housing Construction and Acquisition Programme** in respect of the **Housing Projects** being incurred during 2021. While all projects were reviewed in depth, the timelines outlined below are in respect of the oldest and newest construction programmes, and include details of projects from the Application for Stage 1 approval to completion based on the major programme milestones.

28/07/2017 - 18/12/2020	Application for approval of Stage 1- CWMF PR1 Form
25/08/2017 - 22/02/2021	Stage 1 Approval subject of conditions
05/12/2017 –ongoing	Tender for Public Procurement for design team/project manager PSDP for management and oversight of project from Preliminary design to handover phase of project
16/11/2018 – 19/10/2021	Application for approval of Stage 2 - CWMF PR4 Form
20/12/2018 – 30/11/2021	Stage 2 Approval subject to conditions – preplanning stage
25/10/2019 – 10/12/2021	Commencement of the Part 8 process, which included advertising and concluded with a presentation to the Plenary or Municipal District Council at duly constituted meeting and Approved to proceed to construction
21/03/2019 Some projects have not yet reached this milestone	Application for approval of Stage 3 - CWMF PR6 Form
16/04/2019 onwards	Stage 3 Approval - to Proceed to Tender with revised Budget as appropriate
18/11/2019 onwards	Contract awarded, as a result of the Public Procurement process undertaken. Project costs confirmed
13/09/2019 onwards	Application for approval of Stage 4 - CWMF PR7 Form projects costs
18/10/2019 onwards	Stage 4 Approval - Department Issues Approval to accept tender and commitment to fund project to Approved Budget
Q1 2020 onwards	Construction Phase
No project currently at this stage	Post Project evaluation
Q2 2018 to date	Ongoing consultation between RCC, Elected Representatives, Design Team, DHLGH, Contractors and other relevant parties

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Social Housing Construction and Acquisition Programme in respect of the Housing Projects being incurred during 2021

Project/Programme Key Documents	
Title	Details
1. Capital Appraisal Report	The capital appraisal details the business case for each scheme, the suitability of the relevant scheme and the indicative costs
2. Capital Works Stage 1 including DHLGH approval	Capital works stage 1 process, culminating in submission of form CWMF PR 1 and subsequent approval by the DHLGH to proceed to tender for design phase of project
3. -Tender documents for engagement of Design Consultant -Contract of Design Consultant, -Chief Executive Order – Appointment of design consultant	Tender Documents and Contract Documents drawn up, providing in-depth details of job specifications and costings. Chief Executive Order signed for the appointment of the design consultant in line with legislative requirements
4. Capital Works Stage 2 including DHLGH approval	Capital works stage 2 process, culminating in submission of form WCMF PR 4 and subsequent Approval by the DHLGH to proceed to Part 8
5. Part 8 Documentation	Design and specifications for development, public consultation, submissions observations, Chief Executives Report
6. Minutes of the Council or Municipal District Meeting where the Part 8 was discussed and approved by the Elected Representatives	Planning Approval by Elected Representatives in compliance with the Planning Regulations and proper planning and sustainable development requirements taking submission and observations into account
7. Capital Works Stage 3 including DHLGH approval	Capital works stage 3 process, culminating in approval by the DHGLH to proceed to Tender based on estimated costs
8. Capital Works Stage 4 including DHLGH approval	Capital works stage 4 process, culminating in approval by the DHGLH to accept tender and proceed to construction phase. This includes a commitment by the Department to fund agreed costs
9. Chief Executive Order- Appointment of Contactor(s)	Chief Executive Order for the appointment of the successful tenderer for the construction phase of the project. The process is managed from this stage forward by the LA but any cost variations have to be agreed by the DHLGH.
10. Construction Phase	Evidence of management and oversight of the project to include, minutes of meetings, documented evidence of project progression to include, areas of concern or issues. Details of increase in costs and evidence those were

	submitted and Agreed by the DHLGH in a timely manner. Reports: Architects, Engineers, Surveyors, H&S, Quantity Surveyors. Contractors applications for stage payments, PSDP's recommendation and RCC Engineers Approval in respect of same.
11. Allocation of Dwellings	The housing officer is advised of the date the dwellings are to be handed over to the LA. She/he offers the dwelling to those on the housing waiting list based on the Scheme of Letting Priorities
12. Financial Reports from Agresso Financial Management System	Proof of all income and expenditure broken down per job code for each development. Proof of Reverse VAT payments to contractors and subsequent payover of VAT to Revenue
13. Ongoing correspondence	Solicitors correspondence, Part V Agreements, Clerk of works progress reports

Key Document 1- Capital Appraisal Report: This Document is critical to evaluate the need and resources for the project. It is prepared in accordance with Capital Works Management Framework Documents and considered the following:

- Analysis of housing need
- Alternative means to meet need
- Sustainable communities
- Site Constraints/Abnormals and Optimisation
- Project management arrangements
- Cost and value for money

The capital appraisal was submitted to the DHLGH as part of the Stage 1 approval process.

Key Document 2- Capital Works Stage 1 including DHLGH approval: The stage 1 submission to the DHLGH outlined the business case, basic project suitability and indicative costs. No design details are required at this stage. Stage 1 confirms approval for design expenditure and permits the Local Authority to procure a design team and prepare initial outline design to meet the project brief. Stage 1 approval provides evidence that the Department approved the project to proceed to tender and design phase, subject to conditions.

Key Document 3- Chief Executive Order – Appointment of Design Consultant and PSDP: A CE Order is required for the acceptance of a tender where the value exceeds €25K, thus demonstrating a robust control environment.

Key Document 4- Capital Works Stage 2 including DHLGH approval: The stage 2 submission to the DHLGH outlined the pre-planning design including any updated to the stage 1 submission and overall costs. This stage reflects the ongoing engagement between the LA and the DHLGH, in relation to site densities and design. Stage 2 approval allows the Local Authority to commence the Part 8 planning process subject to conditions.

Key Document 5- Part 8 Documentation: In accordance with Part 8, Article 81 of the Planning and Development Regulations 2001 (as amended) the details of the proposed scheme were put on public display for a 4-week period. The Chief Executive presented a Report on the project, including all submissions and observations submitted to the local authority, at the relevant Plenary or Municipal District Meeting and the Elected Representatives decided to approve the carrying out of the development.

Key Document 6 -Minutes of the Council Meeting: Evidence the Part 8 process was carried out in accordance statutory obligations and approval to proceed to constructions with or without amendments obtained at a duly constituted meeting of Roscommon County Council.

Key Document 7 – Capital Works Stage 3 including DHLGH approval: The stage 3 submission to the DHLGH outlines the steps taken to comply with stage 2 conditions and includes detailed design of the project, costs and value for money considerations. Stage 3 approval, provides evidence that the Department approved the project to proceed to tender with revised budget as appropriate.

Key Document 8 – Capital Works Stage 4 including DHLGH approval: Stage 4 is the final stage of the process which requires Department approval, it includes the submission of the Tender Report with recommendations. The final stage approval is evidence that the Department approved the project to proceed to construction phase, including a commitment to fund the project subject to the approved budget

Key Document 9- Chief Executive Order- Appointment of Contactor(s) for the Construction Phase: A CE Order is required for the acceptance of a tender where the value of same excess €25K.

Key Document 10- Construction phase: Evidence of management and oversight of the project to include, minutes of meetings, documented evidence of project progression to include, areas of concern or issues. Details of increase in costs and evidence those were submitted and Agreed by the DHLGH in a timely manner.

Key Document 11- Allocation of Dwellings: Evidence that the Housing Officer was informed in a timely manner in relation to the availability of the housing units. All Dwellings were let to those on the social housing list as soon as they became available.

Key Document 12- Financial Reports from Agresso Financial Management System: Evidence that all income and expenditure relevant to the programme of work were managed within the correct job code and within the budget agreed by the DHLGH. That expenditure was evidence based and income recouped in a timely manner. Proof of reverse VAT was applied to all contractor payments and that payovers were proceeded to Revenue in a timely manner.

Key Document 13- Ongoing correspondence: All correspondence from Solicitor in relation to various aspects of the programme of work. Clerk of works inspection reports, include progress reports, but also high issues and areas of concern at the earliest opportunity, to enable timely interventions.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Social Housing Construction and Acquisition Programme in respect of the Housing Projects being incurred during 2021**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Housing Needs Demand Assessment	<ul style="list-style-type: none">• To test if the process is carried out on an annual basis in line with statutory obligations.• To check if there are sufficient numbers on the housing waiting list to necessitate the	The Social Housing Assessment for 2021 was carried out and details of same are available. Statistics were returned to the DHLGH on the 26 th November, 2021, detailing a net figure of 241 applicants on the Housing

	proposed development in the relevant area	waiting list, from which allocation are determined. The DHLGH 2021 Report is awaited imminently.
Documentary evidence that each of the 4 stages outlined in the CWMF were complied with	<ul style="list-style-type: none"> • To check if the process was carried out in line with legislative and regulatory provisions including the CWMF, the PSC and best practice and to ensure VFM was obtained 	A digital folder is set up for each project in the Housing Business Units shared Drive and scanned copies of all documentation was found to be available therein in respect of all projects which commenced from 2018 onwards. Manual files can be viewed for older projects.
Documentary evidence of DHLGH approval of Stage 1-4 of the CWMF process	To test compliance with the PSC, the CWMF and DHGLH conditions of approval were complied with	As above
Proof that necessary checks were carried out in relation to acquisitions	To test: <ul style="list-style-type: none"> • compliance with conditions of planning permission, Building Control Regulations, NPPR • Folio details, and boundary checks • BER Certs • Land registry checks 	As above
Chief Executive Order(s) for contract award for all tenders in excess of €25K –Design and Construction	To test compliance with Procurement rules	CE orders saved in relevant folder. CE orders can also be viewed on the CE Order Database
Contract Award Notice for 1. Design and 2. Construction phases of the process	To ascertain if Local, National and EU procurement rules as appropriate were complied with and the MEAT was awarded the relevant contract	Screenshots of the CAN are available in the relevant folder and contracts can also be viewed on the Etender website. There are tender assessment reports on a number of files
Chief Executives Report on the Part 8 Public Consultation to the Elected Representatives and approval of same by ER at a duly constituted meeting of RCC	To test that the Part 8 process was completed in line with Legislative requirements	Reports are saved in the relevant folder on the K drive.
Additional application(s) and approval by the DHLGH – in respect of additional costs	To check if additional costs were approved by the DHLGH	Where additional costs incurred there is documentary evidence of same being claimed and approved. Proof of CWMF PRO7-Post Project Budgets, outlining actual costs V agreed costs are also saved to the K drive.

Expenditure Figures from Agresso FMS	Monitor expenditure and test if they were/are in line with DHGLH Stage 4 expenditure approval	Each project has its own unique job code to which all relevant income and expenditure is coded. Invoices are scanned to Agresso so are readily available to view. The Housing Business Unit also have a financial folder set up for each project, which outlines actual income and expenditure against the approved budget. Any budget adjustment is also included in the spreadsheet.
Accrued Income Figures from Agresso FMS	To check if all expenditure was recouped from the DHLGH in a timely manner and allocated to the correct job code	Available
<ul style="list-style-type: none"> • Engineer, Technical, Safety, Clerk of Work Reports, • minutes of meetings • letters, correspondence 	To test for ongoing monitoring of project, to ensure issues were identified and rectified at the earliest stage and to ensure works are completed to a satisfactory level and expenditure approved prior to payment of invoices	There is a significant amount of project material saved systematically in the digital folder.
Contract registration forms	To test if each contract was notified to Revenue and Reverse VAT applied to payments in line with Revenue requirements	All contracts are set up in Agresso and all payments uploaded to Revenue on a weekly basis, subject of Reverse VAT and Withholding Tax as appropriate

Data Availability and Proposed Next Steps

A digital Capital Works Construction Folder has been developed by the Housing Business Unit for the Housing Construction and Acquisition Programme. Each project has its own subfolder, where all relevant data is contained and saved in a systematic format. All files, documents etc., noted in this report, were therefore easily accessible and readily available to view. Financial information is available on Agresso FMS and supported by detailed budget costings and DHLGH project budget approval. Chief Executive Orders are available to view in manual and digital format. All tender documents from 2018 onwards are submitted via the etenders website. Older tender documents were submitted manually and are stored in the Housing Business Unit. As Housing work to progressively move toward a paperless process, all newer projects are managed digitally, which is to be commended.

The CWMF sets the framework within which the Social Housing Construction and Acquisition Programme is managed and this in-depth review did not find any deviations from the process.

There are a number of projects at project completion stage, where the final accounts are outstanding, it is **recommended** that those accounts should be completed during Q2 and Q3 of 2022 and the Houses included in the Fixed Asset register as part of AFS 2022.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **Social Housing Units Construction and Acquisition Programme in respect of the Housing Projects** being incurred during 2021 based on the findings from the previous sections of this report.

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

Yes, The Housing construction and acquisition programme is managed in line with the Capital Works Management Framework, which is the structure that has been developed to deliver the Government's objectives in relation to public sector construction procurement reform. It consists of a suite of best practice guidance, standard contracts and generic template documents that form the four pillars that support the Framework.

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 documentation is available to enable full evaluation at a later date.

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

Because of the significant state funding required for housing infrastructural projects, the process is systematic and streamlined through the CWMF. At local level each project is managed by dedicated Housing staff, under the guidance and direction of the Senior Executive Engineer, a PSDS is engaged to manage and oversee the process, and the DHLGH have qualified Engineers and Quantity Surveyors to assess the documentation including costs in respect of each stage of the programme. Meetings are scheduled and regular progress reports are provided to Senior Executive Engineer in Housing. The digitisation of files, means all relevant documentation is readily available in a user friendly format for project management and audit trail purposes.

Recommendations:

Recommendation No. 1

There are a number of projects at project completion stage, where the final accounts are outstanding. It is **recommended** that those accounts should be completed during Q2 and Q3 of 2022 and the Houses included in the Fixed Asset Register as part of AFS 2022.

Recommendation No. 2

The DHLGH should review the requirement for Stage 3 of the process, where there are not changes to the Budget. Removing this stage, would enable the local authority to proceed to tender immediately after securing Part VIII Planning (which is a statutory obligation), thereby avoiding up to 6 weeks delay in the commencement of the construction works. Confirmation of compliance with Part VIII could be included in Stage 4 process.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Social Housing Units Construction and Acquisition Programme in respect of the Housing Projects** being incurred during 2021

Project Description

Rebuilding Ireland Action Plan for Housing and Homelessness 2018-2021, was launched in July 2016. Its mission was to ensure that everyone can access a home, either from their own resources or with State support. It comprises five pillars: addressing homelessness, accelerating social housing, building more homes, improving the rental sector and utilising existing housing. Local Authorities, in conjunction with Approved Housing Bodies (AHBs) and supported by the then Department of Housing, Planning and Local Government (DHPLG), played a key role in delivering the Action Plan.

Roscommon County Councils Corporate Plan commits to meeting the accommodation needs of those who are unable to do so from their own resources. This commitment is met through the provision of a range of housing supports to citizens in the county. Social housing supports are provided through all available housing options including, acquisitions, turnkey developments, completion of unfinished estates, Part V agreements and new construction projects, in line with social housing needs.

Under the Rebuilding Ireland Programme, the Department of Housing Local Government and Heritage (DHLGH) set social housing delivery targets for each local authority for the period 2018-2021. Local Authority targets are based on social housing needs in the county, as determined through the annual Housing needs demand assessment process. The most recent Housing needs demand assessment for Roscommon was completed in December, 2021, and shows a total of 241 applicants in need of social housing support.

There are a number of Housing Capital Projects in the **Being Incurred** Category of the Public Spending Code, inventory for 2021. The purpose of this in-depth review is to ascertain if housing projects are carried out in accordance with the Public Spending Code and best practice as outlined in the Capital Works Management Framework (CWMF), which focuses on 4 mandatory approval stages as follows:

- Stage 1 Capital Appraisal & Project
- Stage 2 Pre-Statutory Approval
- Stage 3 Pre-Tender Approval
- Stage 4 Tender Approval

The **housing needs assessment** determined where requirement for the number and type of housing within each housing development. A **Capital Appraisal Report**, was prepared in respect of each project, outlined the need and resources for the project and was prepared in accordance with Capital Works Management Framework Documents. It was subsequently submitted to the DHLGH as part of the **Capital Works Stage 1** approval process and confirmation received including indicative costing, to progress to Stage 2 on each occasion. **Capital Works Stage 2** included informal consultation on design proposals in advance of formal submission, consultants were engaged through the procurement framework, pre-planning outline design proposal, detailed costs, and value for money cost saving were prepared and submitted to the DHLGH for stage 2 approval. The **Part VIII process** was subsequently undertaken which included, advertising the scheme, making the scheme available for public viewing, accommodating submissions, observations, and presenting those to the Plenary or Municipal District meeting of the Local Authority for approval to progress with or without amendments. During the **Capital Works Stage 3** detailed designs were prepared, costs updated and an application presented to the DHLGH to proceed to tender for construction phase. **Stage 4** entailed the tendering for work, reviewing tenders and making recommendation to the DHLGH to proceed with construction phase based on the MEAT, with agreed costs. Ongoing monitoring was undertaken during the construction phase of each project with bi-weekly Clerk of Works Report on a number of files, demonstrating robust controls. Phased payments were processed subject to the contractor submitting a proposal for payment to the PSDP, who evaluated the proposal based on the percentage of work carried out. The PSDP's recommendation was approved by the SEE, prior to the contractor submitting

an Invoice for payment. An amount of 5% of the contract price is retained, until such time as the SEE is satisfied that all works are completed to a satisfactory standard and all snags are rectified. Sample tests were carried out as part of the in-depth review and all required documentation, depending on the stage the programme was at, was found to be available in either electronic or manual format for oversight, management and Audit trail purposes.

Overall, based on the in-depth check of the programme, taking into account the overall cost of each Project (less the €5 Million), the four stage application process and approval role of the DHLGH, the expertise of the PSDP, robust internal controls including the Value Engineering principles to ensure that projects are kept within recommended budget and progressive management of records, I am satisfied that the Social Housing Construction and Acquisition Programme was managed in accordance with best practice as set out in the CWMF and therefore is **broadly compliant** with the principles of the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Urban Regeneration and Development Fund Category A 2020-Putting Spokes back into the Hub
Detail	Project to rejuvenate Roscommon Town Centre
Responsible Body	Roscommon County Council
Current Status	Being Considered
Start Date	27 th May, 2020
End Date	31 st December, 2023
Overall Cost	€12,264,646

Project Description

The Urban Regeneration and Development Fund (URDF) was established by the Government in 2018, to support more compact and sustainable development, through the regeneration and rejuvenation of Ireland's five cities and other large towns, in line with the objectives of the National Planning Framework and National Development Plan. The purpose of the fund, was to enable a greater proportion of housing and commercial development to be delivered within the existing built-up footprints of our cities and towns and to ensure that more parts of our urban areas are accommodated to become attractive and vibrant places where people choose to live and work, as well as to invest and to visit. The aim of the URDF is to stimulate new residential and commercial development in our larger cities and towns. These new developments will be supported by new services and amenities, and will help to achieve the 'compact growth' that was set out in Project Ireland 2040.

Roscommon town centre has since the mid-20th century lost many of its traditional 'market town' functions and has experienced sharp decline driven by acute hollowing out of its resident population accompanied by retrenchment of investment in this area and leakage of expenditure to the periphery of the town. This has led to one of the highest commercial vacancy levels in the region as outlined in the North and West Regional Assembly, Regional Spatial and Economic Strategy 2020(NWRA RSES 2020).

The Strategic Vision for **"Putting Spokes back into the Hub"** is to create a vibrant and liveable town centre that sustains and consolidates the historic core of Roscommon Town. The objective is to create a strong framework, around which new residential communities can be created within the very heart of the town centre. For this to succeed, transformational change is required. The focus must be on significantly enhancing the quality of life so that living within the town centre is regarded as a positive choice. The enhancement of the public realm and the creation of improved social and recreational amenities lies at the heart of the project, as does reimagining the way strategic buildings and brownfield, backlands and greenfield sites within the project envelop area.

A comprehensive Report, was developed by Bluett & O'Donoghue, which outlines the strategic vision for the development and enhancement of Roscommon Town. The overarching concept of the Report sees the town centre as the hub of a wheel with the spokes (backlands and brownfield sites) reimagined to support the town centre as an economically viable and a lively place to live, eat, meet and work. The wheel rim involves the creation of a contiguous pedestrian and cycle friendly route around the town. This would connect all aspects of life within the town – schools, church, recreational facilities, housing, in addition to key retail, tourism and heritage assets – and encourage pedestrian and cycle movement as a safe alternative to the car. The four projects involved are:

Spoke 1: A new Linear Park on Circular Road with enhanced connectivity to the Market Square and Main Street Commercial Hub. This will involve transforming a grey parking area/underused roadway into a green recreational route along the Circular Road linking the civic buildings to the town centre through a currently derelict garage site. It will create opportunities for high quality architecturally led housing and remote working options as well as ground floor retail and the enticement of the passer-by into the town through enhanced pedestrian routes. It also includes enhancing existing approaches to the town centre and upgrading the existing supermarket car park as an enhanced public space linking into Main Street.

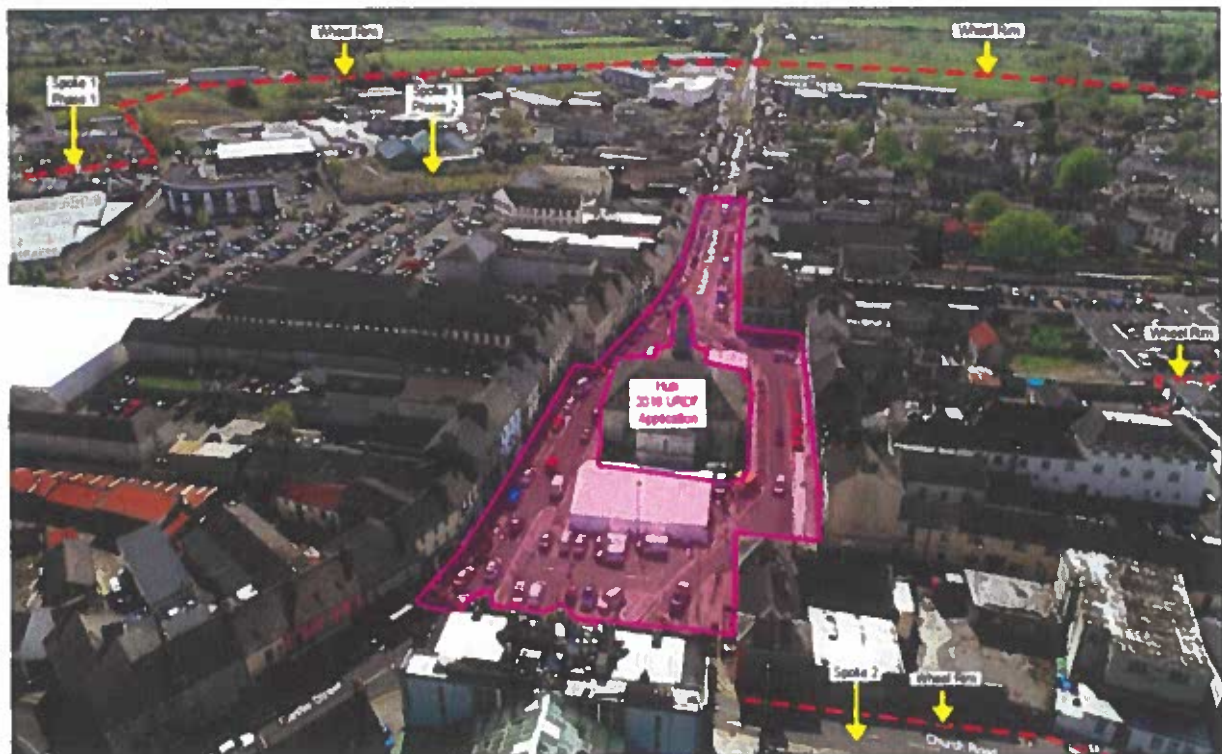
Spoke 2: Activating backlands of Main Street by creating safe cycling and pedestrian access from the main tourist attractions and recreational facilities as well as schools and church to the town centre. This will motivate a modal shift to cycling for school, work and tourism.

Spoke 3: Development of new housing and educational infrastructure in brownfield sites of Henry Street and Church Street.

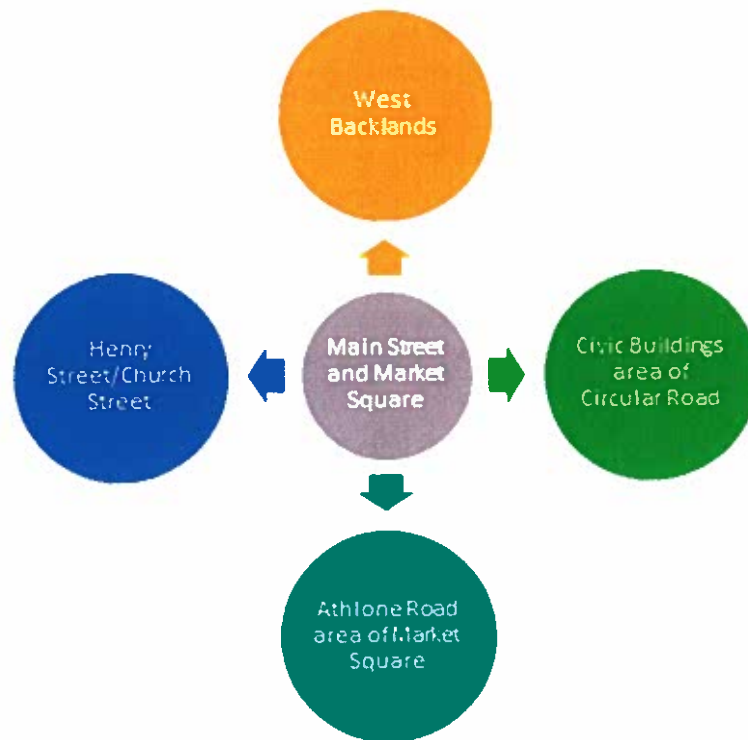
Wheel Rim: Creation of pedestrian and cycle routes to create a low carbon transport county town. This has involved identifying a complete circular route around the town which links the town's key tourism assets of Roscommon Castle to Roscommon Abbey and onto Mote Park Forest Park as well as housing, schools, church, recreation and civic buildings and into the town centre. The cycle route will be created in phases and where it dovetails with Spoke 1-3 above it will be done in tandem with those works while the remaining elements will be completed separately

The overall concept of this project **"Putting Spokes back into the Hub"** envisaged the Market Square and Main Street as the commercial, vibrant wheel hub, which was re-connected to its wheel spokes. Roscommon town has been identified as a "3-minute town" - everything you need is within a three-minute drive radius. The intervention aimed to change Roscommon from "a 3- minute driving" town to a "5 – 10 minute walking and cycling town" with each of the main spokes of the wheel supporting the development and sustainability of a strong, vibrant commercial heart which can support a population within its immediate environs of 8,000 people (currently 5,900) and provide opportunities for sustainable job creation. Roscommon town is identified within the NWRA RSES as a key town within the radius of influence of both Galway Metropolitan Area Strategic Plan (MASP) and Athlone Regional Growth Centre.

Project Area



Strategic Vision for Vibrant, Liveable Roscommon Town Centre



This project forms part of a larger project, which is already in train under the approved URDF B scheme. The project has received Department of Housing, Local Government and Heritage (DHLGH) Gate 1 Approval in Principal. The next phase is to develop the preliminary design documentation. As part of that process, Design Consultants have been engaged and they in turn have appointed a Project Supervisor Design Process (PSDP). Prior to the design development, the Regeneration Team invited local businesses to attend a meeting with the design team in order to engage them in the process, and encourage active participation and buy-in to the process. The consultants are currently working on developing a number of proposals which when compete will be submitted to the DHLGH for Gate 2 Approval. The total cost of the project is projected is estimated at €12,264,646m.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Putting Spokes back into the Hub Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Create a strong framework, around which new residential communities can be created within the very heart of the town centre • Strategically create a vibrant, liveable town which maximises its place making potential in order to attract people to live in the town • Increase the attractiveness of the town for investment purposes due to the presence of local talent (people) and all aspects of a high quality of life • Build on the town centre first initiative • Reduce reliance on cars and provide more sustainable modes of transport, through providing safe walking and cycling infrastructure • Enhance compact urban growth • Promote higher levels of pedestrian interaction and 	<ul style="list-style-type: none"> • Regeneration Team comprising of a Senior Executive Officer, a Staff Officer, Senior Resident Engineer, Executive Technician, with oversight by Director of Services • Consultant Architects • Design Team – Consultants and PSDS • Finance: Anticipated expenditure of £12,264,646, to include grant funding and LA funding through a HFA loan • Contractors: construction phase 	<ul style="list-style-type: none"> • The development of a strategic vision document to critically appraise where Roscommon Town is now and provide a pathway for its social, economic, cultural development with environmental sustainability at its core • Agreement by the Head of Finance to part fund project • Application for funding to the DHLGH under the URDF • The procurement of design consultants • Part VIII development to include detailed design and costing, advertising the part VIII, public consultations, CE Report to the Elected Representatives and approval to proceed to construction phase. • Public Procurement of contractors • Management and oversight of the project to ensure it delivers in accordance with the agreed plans and comes in on time and on budget 	<ul style="list-style-type: none"> • The completion of the project, resulting in the redevelopment and reimagining of the town • Opportunities for increased numbers of people to live and work in the town • Improved attractiveness of the town for investment purposes due to the presence of local talent, the high design element and visual attractiveness of the town and its environs. • Reduced congestion and improved cycle and walkways 	<ul style="list-style-type: none"> • Enhanced walking and cycling infrastructure, resulting in reduced vehicular journeys and improved public health. • Reduced instances of vacant, derelict and underused properties • Improved physical access through the town • People living in town centre, resulting in vibrant, resilient and sustainable communities • Reduced anti-social behaviour • Improved investment in both the day and night economy • Centre first construction, resulting in an environmentally sustainable town where everything is with a 5-10 minute walk /cycle.

<p>disrupt the pattern of car dependency</p> <ul style="list-style-type: none"> link the town's key tourism assets of Roscommon Castle to Roscommon Abbey and onto Mote Park Forest Park 		<ul style="list-style-type: none"> Management of budget to include payments, recoupments and drawdown of loan. 	
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Description of Programme Logic Model

Objectives: The objective is to create a strong framework, around which new residential communities can be created within the very heart of the town centre. For this to succeed, transformational change is required. The focus must be on significantly enhancing the quality of life so that living within the town centre is regarded as a positive choice. The enhancement of the public realm and the creation of improved social and recreational amenities lies at the heart of the project.

Inputs: In addition to the Staff in the Regeneration Team, expertise will be engaged for concept, design and construction phases of the project. Each gate will be approved by the DHLGH prior to the commencement of the next stage of the programme. The cost is 75% DHLHG and 25% RCC.

Activities: The project commenced with the development of a SWAT analysis of the town and its sustainable development potential. Funds were sought from the DHLGH for approval in principal. The Design Consultants were procured and consultation entered into with local businesses in order to develop a vision for the town which would achieve the buy-in from the business and local community. the Design Consultants are currently working on the preliminary designs. The project PSDS has been appointed.

Outputs: At this time, a strategic vision has been developed, preliminary approval received from the DHLGH and funds secured. The next stage is to develop detailed design, and seek Gate 2 approval, prior to commencing the Part VIII process.

Outcomes: The outcome is as yet undetermined and will be dependent on the successful completion of the project

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

The following section tracks the **Putting Spokes back into the Hub Project** from inception to conclusion in terms of major project/programme milestones

26 th February, 2020	Procurement for Architect for tentative design /concept development
27 th May, 2020	Development of Roscommon Town Strategic Vision for a vibrant and liveable town centre
27 th May, 2020	Application for Funding to the DHLGH
24 th August, 2021	Preliminary Approval Gate 1 – Approval to proceed to develop the preliminary business case
19 th May, 2021	Procurement of PSDP including CE Order re same.
4 th February, 2022	Procurement of Consultant to develop preliminary business case including a Chief Executives Order to accept Tender
	This Project is ongoing

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Putting Spokes back into the Hub Project**

Project/Programme Key Documents	
Title	Details
1. Tender Documents for Strategic Vision Document	Procurement documents on file. 3 quotes sought and cheapest quotes/based on price awarded contract, in line with local procurement rules
2. Roscommon Town Strategic Vision for a vibrant and liveable town centre	A detailed Report, including photos, proposals, and a SWAT analysis was developed as a vision document for the development of Roscommon town in an interrogated, sustainable and environmental manner
3. Application for funding under URDF	Putting the spokes back into the town application submitted for funding support
4. Approval in Principal	Correspondence from the DHLGH approving the project to move to preliminary design stage, including indicative costs
5. Public Procurement of Design Consultants to include PSDP	Uploaded to etenders on the 7 th August, 2020. Tender analysis and decision on preferred tender
6. CE Order for the acceptance of the tender to engage the Design Consultant and PSDP	CE Orders dated 4 th March, 2021 -Consultant and the 19 th May, 2021- PSDP
7. Consultation with interested /impacted parties prior to development of the design	Letter of invitation to named businesses owners, and documented details of consultation

Key Document 1: Tender documents are reviewed to ensure that proper procurement was undertaken in line with Public Procurement Rules, and found to be in compliance

Key Document 2: The Vision Document sets the scene for where Roscommon is now, what it could look like in the future and the steps required to achieve the vision

Key Document 3: A specific application mechanism was set up for applying for funding under the URDF funding programme, which was complied with and includes a section on how the project is complying with the PSC.

Key Document 4: The approval in principal is required prior to progressing to the next phase, Gate 1 Approval in Principal has been secured for the project and includes indicative costs

Key Document 5: In order to ensure value for money was achieved and the requisite expertise procured, tender documents were developed which included the relevant works and the scoring matrix. The tender documents were uploaded to etenders and assessed after the closing date. The services of the preferred tendered was retained.

Key Document 6: Chief Executive Orders were prepared for the acceptance of tenders and award of contact in line with statutory provisions of the Local Government Act 2001 and 2014.

Key Document 7: Prior to the commencement of the design process, consultation took place between the Regeneration Team, the Design Consultants and local businesses.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Putting Spokes back into the Hub Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Business Case for the Project	To determine if the project should proceed	<p>A Vision Statement was developed which provides a SWAT analysis and includes a number of options for development which will have a positive impact on the Social, Economic, Cultural and Environmental aspect of Roscommon town.</p> <p>In addition a Robust application was made to progress a number of schemes within the town, this application was successful and received preliminary approval for the DHLGH</p>
Evidence of proper Procurement	To ensure local, national and EU procurement rules are complied with	Etenders and manual files
Evidence of compliance with Local Government Act 2001 re CE Order	To test that proper controls are in place in relation to the acceptance of tenders	On manual file and in the CE Order Database
Job code for expenditure and income figures	Monitor budget	Agresso FMS

Data Availability and Proposed Next Steps

This project is at the being considered phase, as minimal expenditure has been incurred. To date the tendering, and procurement process has been in line with legislative requirements. Chief Executive Orders have been drawn up as required. Project match funding has been secured. The DHLGH has approved the initial application for the project: Gate 1 Stage Approval. The design team will now

proceed to develop preliminary designs and costs, which will be presented for Gate 2 Approval, prior to Part VIII planning.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **Putting Spokes back into the Hub Project** based on the findings from the previous sections of this report.

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

Yes, the application for funding is in line with the DHLGH requirements for projects of this type. Staged approval will be sought in line with the Gate requirements in the PSC, evidence that proper procurement has been carried out in respect of services retained to date is positive.

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

Yes, a file has been set up for the project, and all required documentation to date is retained therein.

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

The project is at too early a stage to make recommendations. However, the filing system could be automated. In addition, as URDF projects are ongoing, a post project review would be beneficial, to identify best practice and to highlight lessons learned, for the benefit of the sector as a whole.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth review of the **Putting Spokes back into the Hub Project**

Summary of In-Depth Check

The Urban Regeneration and Development Fund (URDF) was established by Government in 2018, to support more compact and sustainable development, through the regeneration and rejuvenation of Ireland's five cities and other large towns, in line with the objectives of the National Planning Framework and National Development Plan. The purpose of the fund, was to enable a greater proportion of housing and commercial development to be delivered within the existing built-up footprints of our cities and towns and to ensure that more parts of our urban areas are accommodated to become attractive and vibrant places where people choose to live and work, as well as to invest and to visit. The aim of the URDF is to stimulate new residential and commercial development in our larger cities and towns. These new developments will be supported by new services and amenities, and will help to achieve the 'compact growth' that was set out in Project Ireland 2040.

Roscommon town centre has since the mid-20th century lost many of its traditional 'market town' functions and has experienced sharp decline driven by acute hollowing out of its resident population accompanied by retrenchment of investment in this area and leakage of expenditure to the periphery of the town. This has led to one of the highest commercial vacancy levels in the region as outlined in

the North and West Regional Assembly, Regional Spatial and Economic Strategy 2020(NWRA RSES 2020).

The Strategic Vision for “Putting Spokes back into the Hub” is to create a vibrant and liveable town centre that sustains and consolidates the historic core of Roscommon Town. The objective is to create a strong framework, around which new residential communities can be created within the very heart of the town centre. For this to succeed, transformational change is required. The focus must be on significantly enhancing the quality of life so that living within the town centre is regarded as a positive choice. The enhancement of the public realm and the creation of improved social and recreational amenities lies at the heart of the project.

A comprehensive Report, was developed by Bluett & O’Donoghue, which outlines the strategic vision for the development and enhancement of Roscommon Town. The overarching concept of the Report sees the town centre as the hub of a wheel with the spokes (backlands and brownfield sites) reimagined to support the town centre as an economically viable and a lively place to live, eat, meet and work. The wheel rim involves the creation of a contiguous pedestrian and cycle friendly route around the town. This would connect all aspects of life within the town – schools, church, recreational facilities, housing, in addition to key retail, tourism and heritage assets – and encourage pedestrian and cycle movement as a safe alternative to the car. The four projects involved are:

Spoke 1: A new Linear Park on Circular Road with enhanced connectivity to the Market Square and Main Street Commercial Hub. This will involve transforming a grey parking area/underused roadway into a green recreational route along the Circular Road linking the civic buildings to the town centre through a currently derelict garage site. It will create opportunities for high quality architecturally led housing and remote working options as well as ground floor retail and the enticement of the passer-by into the town through enhanced pedestrian routes. It also includes enhancing existing approaches to the town centre and upgrading the existing supermarket car park as an enhanced public space linking into Main Street.

Spoke 2: Activating backlands of Main Street by creating safe cycling and pedestrian access from the main tourist attractions and recreational facilities as well as schools and church to the town centre. This will motivate a modal shift to cycling for school, work and tourism.

Spoke 3: Development of new housing and educational infrastructure in brownfield sites of Henry Street and Church Street.

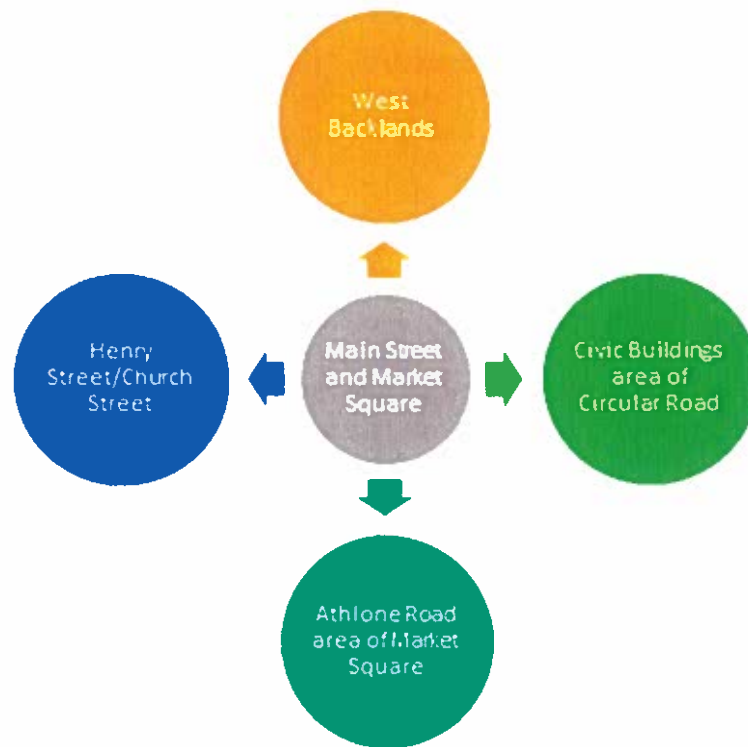
Wheel Rim: Creation of pedestrian and cycle routes to create a low carbon transport county town. This has involved identifying a complete circular route around the town which links the town’s key tourism assets of Roscommon Castle to Roscommon Abbey and onto Mote Park Forest Park as well as housing, schools, church, recreation and civic buildings and into the town centre. The cycle route will be created in phases and where it dovetails with Spoke 1-3 above it will be done in tandem with those works while the remaining elements will be completed separately

The overall concept of this project “Putting Spokes back into the Hub” envisaged the Market Square and Main Street as the commercial, vibrant wheel hub, which was re-connected to its wheel spokes. Roscommon town has been identified as a “3-minute town” - everything you need is within a three-minute drive radius.

Project Area



Strategic Vision for Vibrant, Liveable Roscommon Town Centre



The intervention aimed to change Roscommon from “a 3- minute driving” town to a “5 – 10 minute walking and cycling town” with each of the main spokes of the wheel supporting the development and sustainability of a strong, vibrant commercial heart which can support a population within its immediate environs of 8,000 people (currently 5,900) and provide opportunities for sustainable job creation. Roscommon town is identified within the NWRA RSES as a key town within the radius of influence of both Galway Metropolitan Area Strategic Plan (MASP) and Athlone Regional Growth Centre.

This project forms part of a larger project, which is already in train under the approved URDF B scheme. The project has received Department of Housing, Local Government and Heritage Gate 1 Approval in Principal. The next phase is to develop the preliminary design documentation. As part of that process, Design Consultants have been engaged and they in turn have appointed a Project Supervisor Design Process (PSDP). Prior to the design development, the Regeneration Team invited local businesses to attend a meeting with the design team in order to engage them in the process, and encourage active participation and buy-in to the process. The consultants are currently working on developing a number of proposals which when compete will be submitted to the DHLGH for Gate 2 approval. The total cost of the project is projected is estimated at €12,264,646m.

The objectives of this projects is to:

- To create a strong framework, around which new residential communities can be created within the very heart of the town centre
- To strategically create a vibrant, liveable town which maximises its place making potential in order to attract people to live in the town
- Increase the attractiveness of the town for investment purposes due to the presence of local talent (people) and all aspects of a high quality of life
- To build on the town centre first initiative

- To reduce reliance on cars and provide more sustainable modes of transport through providing safe walking and cycling infrastructure
- To enhance compact urban growth
- Promote higher levels of pedestrian of interaction and disrupt the pattern of car dependency

While this project is at the being considered phase currently, an amount of work has gone into the development of a vision and getting buy-in from the business community. The public will be consulted through the Part VIII process. To date the following works has been carried out to process the project.

- A strategic vision document has been developed, to critically appraise where Roscommon Town is now and provide a pathway for its social, economic, cultural development, in an environmentally sustainable way.
- Fund has been secured at national and local level to drive the project
- An Application for funding has been submitted to the DHLGH under the URDF and Gate 1 Approval received
- Design consultant's services have been procured

This project is at the being considered phase, as minimal expenditure has been incurred. To date the tendering, procurement process has been in line with legislative requirements. Chief Executive Orders have been drawn up as required. Match funding has been secured and approval received from the Elected Representatives to borrow money from the HFA. The DHLGH has approved the initial application for the project to Gate 1 stage. The design team will now proceed to develop preliminary designs and costs, which will be presented for Gate 2 approval, prior to Part VIII planning. Based on the stage of the project and the data which was made available as part of the In-depth review of the **Putting Spokes back into the Hub Project**, I am satisfied that the correct process has been followed to date and therefore the project is **broadly compliant** with the Public Spending Code.

Appendix 1					
Expenditure being Considered - Greater than €0.5m (Capital and Current)					
Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year (by number of Projects/Programmes)*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant) by number of Projects/Programmes	Project/Programme Anticipated Timeline. Capital Projects.
Housing & Building					
14 Units Curlew View, Boyle	Social Housing	0	1	0	Q3 2024
7 Units at Corrober, Carrick on Shannon	Social Housing	0	1	0	Q3 2024
27 Units at Esker Lawns, Monksland	Social Housing	0	1	0	Q3 2023
Total A Housing and Building		0	3	0	
Road Transportation and Safety					
B02 N61 Athlone North (Boggaflin) 2666	Pavement Overlay	0	1	0	2022
B02 N5 Shankhill to Cladagh Cross 2703	Pavement Overlay	0	1	0	2022
B02 N5 Moneylea to Carrowntoosan 2668	Pavement Overlay	0	1	0	2022
B02 Active Travel Ballaghaderreen (no job code yet)	Active Travel	0	1	0	2022
Total Road Transportation and Safety		0	4	0	
Development Management					
URDF Cat A 2020- Putting spokes back in the Hub	Urban Renewal Project affirmative recreational and educational park developed around the theme of Energy and Coal Mining and connecting to Arigna Village via a looped Miners Trail (which forms part of the Arigna Miners Way/Beara Breifne Way)	0	1	0	2023
The Arigna Energy Inclusive Discovery Park(4522)		0	0	1	2025
Total Development Management		0	1	1	
Environmental Services					
E10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme	0	1	0	2025
Environmental Services		0	1	0	
Overall Expenditure		0	9	1	

*In line with the Local Government issued "Guidance Note for the Local Government Sector V.4", current expenditure is included where service level expenditure is greater than €0.5m in the year. In counting the number of projects/programmes for current expenditure, each individual service level entry is counted as "1".

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)					
Project/Scheme/Programme Name	Short Description	Current Expenditure in Reference Year (by number of Projects/Programmes)*	Capital Expenditure in Reference Year (Non Grant) by number of Projects/Programmes	Capital Expenditure in Reference Year (Grant) by number of Projects/Programmes	Project/Programme Anticipated Timeline
802 N5 Tulisk Surface Replacement- 2599	802 N5 Tulisk Surface Replacement- 2599	0	1	0	2021
802 N60 Castlereagh south to Galway co boundary - 2650	N60 Castlereagh south to Galway county boundary Roads Project - 2650	0	1	0	2021
802 N60 Castlereagh Pavement overlay Phase 2 - 2649	N60 Castlereagh Pavement overlay Phase 2 Roads Project - 2649	0	1	0	2021
Total Road Transportation and Safety		0	3	0	
Overall Expenditure		0	3	0	

*In line with the Local Government issued "Guidance Note for the Local Government Sector V.4 ", current expenditure is included where service level expenditure is greater than €0.5m in the year. In counting the number of projects/programmes for current expenditure, each individual service level entry is counted as "1".

Appendix 2						Expenditure being Considered - Greater than £0.5m (Capital and Current)	
		Current Expenditure Amount in Financial Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline (Indicate start/end dates)	Projected Lifetime Expenditure	Funding Notes (and a funding link for capital projects)
Social Housing							
24 Units Courty View, Bury	Social Housing	€	€	€	Q3 2024	2,867,000	
27 Units at Cedar Lane, Mordant	Social Housing	€	€	€	Q3 2024	1,491,790	
27 Units at Elder Lane, Mordant	Social Housing	€	€	€	Q3 2023	(4,473,592)	
		€	€	€		12,887,798	
Local Transportation and Safety							
B02 NS1 Arnhem Horn (Agenda) 3666	Pavement Overlay	€	€	€	2022	1,500,000	100% Government funded TIL 2021 Allocation received from TR Further funding from TIL 2022
B02 NS2 Sturminster Newton (Agenda) 3701	Pavement Overlay	€	€	€	2022	2,484,000	100% Government Funding
B02 NS3 Sturminster Newton (Agenda) 3702	Pavement Overlay	€	€	€	2022	1,176,772	100% Government Funding TIL 2021 Allocation received from TR
B02 NS4 Sturminster Newton (Agenda) 3668	Pavement Overlay	€	€	€	2022	600,000	100% Government Funding TIL - No other Active Travel fee with approved intervention of over 1/2M A this time
B02 Active Travel (Agenda) 4001 (all code yet)	Active Travel	€	€	€	2022	5,780,072	
Capital Asset Management and Safety							
Development Management							
LINCE CMA 2020 - Putting spaces back in the hub	Urban Renewal Project	€	€	€	2023	11,164,646	75% Government funded
The Ayre Energy and Gas Discovery Park (AGD)	Inclusive Recreational and Educational Park developed around the theme of Energy and Coal Mining and connecting to Ayre Village via a Looped Miners Trail which forms part of the Ayre Miners Way (near Beith Way)	€	€	€	2023	557,000.00	90% Government funded
		€	€	€		12,821,646	
Infrastructure Services							
G10 Civil Defence Head Quarters construction programme	Civil Defence Head Quarters construction programme	€	€	€	2023	2,100,000	100% RCT Funded
Infrastructure Services							
		€	€	€		2,100,000	
Infrastructure Services							
		€	€	€			
Overall Expenditure		€	€	€		33,955,590	

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 Output Expenditure	Expenditure Notes (who provided the funds for capital projects)
Road Transportation and Safety							
B02 NS Tuik Surface Replacement - 2595	B02 NS Tuik Surface Replacement - 2595	€ -	210,871		2021	€ 1,100,000	95% Government Funding
B02 NS60 Castlereagh south to Galway co boundary - 2650	NS60 Castlereagh south to Galway county boundary Roads Project - 2650		61,490		2021	€ 1,231,589	100% Government Funding
B02 NS60 Castlereagh south to Galway co boundary - 2649	NS60 Castlereagh Pavement overlay Phase 2 Roads Project - 2649		524,264		2021	€ 575,339	100% Government Funding
Total Road Transportation and Safety		€ -	796,624	€ 796,624		€ 2,906,928	
Overall Expenditure		€ -	€ 796,624	€ 796,624		€ 2,906,928	

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