



Comhairle Chontae Liatroma
Leitrim County Council

Public Spending Code

Quality Assurance Report 2024

To be submitted to the

National Oversight Audit Commission (NOAC)

in compliance with the Public Spending Code – Circular 13/13

30 May 2025

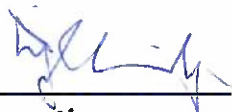
www.leitrim.ie

Certification

This annual Quality Assurance Report reflects Leitrim County Council's assessment of compliance with the Public Spending Code.

It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Chief Executive



Chief Executive
Leitrim County Council

30 May 2025

Contents

Certification.....	1
Introduction	3
Format of Report.....	3
Table A – Steps involved.....	3
Steps in brief in the QA Process.....	4
1. Project Inventory.....	4
2. Publish Procurement > €10 Million	4
3. Checklists.....	4
4. In depth review	4
5. Step 5 NOAC Summary	5
Table B – Project Inventory Summary 2023.....	5
In depth Checks.....	6
Appendix A – Project Inventory	8
Expenditure being Considered - Greater than €0.5m (Capital and Current)	8
Expenditure being Incurred - Greater than €0.5m (Capital and Current)	9
Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)	10
Appendix B:.....	11
Checklist 1.....	11
Checklist 2.....	13
Checklist 3.....	15
Checklist 4.....	16
Checklist 5.....	17
Checklist 6.....	18
Checklist 7.....	19
Appendix C In-depth review.....	Error! Bookmark not defined.

Introduction

The Public Spending Code (PSC) sets out a unified approach to ensure that all public funds meet the objectives set by Government and deliver value for money for the taxpayer. The requirements of the PSC are based on employing good practises at all stages of the expenditure life cycle. The code uses a life cycle approach for all capital and current expenditures setting out the different evaluation requirements at each stage i.e. appraisal, detailed planning, implementation and post – implementation review.

Leitrim County Council has completed this Quality Assurance Report 2024 as part of the Public Spending Code compliance requirements as set out in Circular 13/13 – (The Public Spending Code: Expenditure Planning Appraisal and Evaluation in the Irish Public Services). Projects and Programmes which predate this circular 13/13 were subject to the Department Guidelines for the appraisal and management of Capital Expenditure proposals in the Public Sector 2005.

Format of Report

The Public Spending Code relates to both capital and current expenditure.

This report follows the format that is set out in the fourth version of the guidance note which has been updated by the CCMA Finance Committee to reflect the local government sector business. (February 2021).

The Public Spending Code established a 5-step process so as to comply with the requirements of the code.

Table A – Steps involved

Step	What to find	Where to find
1	Project Inventory	Appendix A
2	Publish summary on website of procurements >€10 million.	N/A
3	Completed PSC Checklists (7) for overall LA	Appendix B
4	In depth check on small number of projects	Appendix C
5	Complete summary report for NOAC and website.	

Steps in brief in the QA Process.

1. Project Inventory

The project inventory lists projects/programmes at different stages of the project life cycle with an actual or anticipated cost in excess of €0.5million. The inventories were separated into current and capital expenditure.

Only projects with expenditure matching these criteria are included in the Project Inventory. See Appendix A for detailed inventory or summary on Table A. The expenditure is then classified into:

- Being considered
- Being incurred
- Recently ended

2. Publish Procurement > €10 Million

Leitrim County Council has no projects to report for 2024 >€10million. Therefore, there was no requirement to publish same on our website. The requirement to publish relates specifically to procurement, and not the project, so where a project is reported at over €10m the interpretation is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported. Therefore, if a project with a total expenditure in excess of €10m is made up of procurements assigning more than one contractor, and none of these contracts exceed the €10m threshold, there is no requirement to include them in the list for publication.

3. Checklists

The objective of the checklists is to provide local and senior management and the public with a self-assessment summary overview of how compliant the organization is with the Public Spending Code. The 7 Checklists are completed.

There was good overall compliance with the processes and criteria attached to the Public Spending Code.

4. In depth review

A more in-depth check on a small number of projects /programmes is undertaken by our internal auditors Gilroy Gannon – this check must cover at least 5% of the total spend over a 3 year rolling period. Each stage of the project is subject to this level of checking over a 3 to 5 year period. The Public Spending Code requires that at least 5% of the total value of all projects in the inventory is subject to closer examination and audit each year. These checks were carried out by Gilroy Gannon – Internal Auditors for Leitrim County Council.

Report attached – Appendix C

Their review looked at appraisal/planning and design/implementation in relation to two capital projects and one revenue project–

Capital

- Carrick On Shannon to Battlebridge Blueway
- Social Inclusion Community Activation Programme

Revenue

- Maintenance of Machinery Service

Overall, they were satisfied that Leitrim County Council is in compliance with the requirements of the Public Spending Code.

5. Step 5 NOAC Summary

A short summary report has been signed off by the Chief Executive and published on our website and has been submitted to NOAC by the 30/5/2025.

Table B – Project Inventory Summary 2024

Project Values	Relevant Checklist	Revenue	Capital	Total
Organizational compliance (General)	1			
Expenditure being considered	2 & 3	€0	€67.99 million	€67.99 million
Expenditure being incurred	4 & 5	€55.61 million	€465.73 million	€521.34 million
Expenditure completed	6 & 7	€3.43 million	€3.24 million	€6.67 million
Total		€59.04 Million	€536.95 Million	€595.99 Million

Project Numbers	Revenue €5m to €5m	Rev €5m to €20m	Over €20m Rev	Capital Grants Scheme	Capital €5m to €5m	Capital €5m to €20m	Over 20M	Total
Expenditure being considered	0	0	0	0	15	3	0	18
Expenditure being incurred	26	3	0	0	23	5	5	62
Expenditure completed	2	0	0	0	6	0	0	8
Total	28	3	0	0	44	8	5	88

The full detailed project inventory can be found in Appendix A.

In depth Checks

The Public Spending Code requires that at least 5% of the total value of all projects in the inventory is subject to closer examination and audit each year, when taken over 3-year average. The two Capital projects reviewed represent 15% of total Project Inventory. On average, over the last 3 years, circa 8% of total Projects have been selected.

These checks were carried out by Gilroy Gannon –Internal Auditors for Leitrim County Council who selected 3 projects having regard to the value of the project and the various spending departments ensuring the review of a good range of project types and scales.

Their review looked at appraisal/planning and design/implementation in relation to two capital projects and one revenue project:

Capital

- Carrick On Shannon to Battlebridge Blueway
- Social Inclusion Community Activation Programme

Revenue

- Maintenance of Machinery Service

Overall they were satisfied that Leitrim County Council is in compliance with the requirements of the Public Spending Code. There is a recommendation that project managers and Heads of Departments are kept up to date with the revised PSC guidelines - This is to ensure maximum adherence to PSC guidelines on all major revenue and capital projects. All PSC projects going forward should incorporate the key elements such as key timelines/documents/data analytics /Programme logic model etc.

Detailed report attached – **Appendix C**

Conclusion

The inventory outlined in this report clearly lists the capital and revenue expenditure that is being considered, being incurred and has recently ended.

Leitrim County Council had no procurements in excess of €10 million in 2024 so consequently there was no requirement to publish same on our website. The requirement to publish relates specifically to procurement, and not the project, so where a project is reported at over €10m the interpretation is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported.

The checklists that were completed show a satisfactory level of compliance with the Public Spending Code.

Training and guidance will be given to relevant staff in 2024 to ensure ongoing compliance in implementing the code and to ensure that staff have a greater awareness of the requirements of the PSC.

All projects being considered, ongoing or completed, which fall into the scope of the Public Spending Code should be prepared and managed with the requirements of the code in mind.

Part of the in-depth review focuses on key implementation dates/project lifecycle/analysis of key documents and key evaluation questions which are all part of project management.

The PSC requirements should always be reflected in the management of current and future capital and revenue expenditure areas, which are likely to be subject to the application of the PSC. Monitoring during implementation stages with regular team meetings to review progress is vital to ensure timeframes and budgets are met. Post project reviews are also vital in fulfilling our quality assurance requirements. They should be carried out within 2 years of the date of completion to confirm if initial proposed objectives have been achieved and, also if lessons were learned they should be documented and applied to future projects.

All recommendations that the internal auditors have raised will be implemented, as it is our objective to improve the internal quality assurance process in future years so that Leitrim County Council can ensure high levels of compliance with the PSC.

Appendix A – Project Inventory

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

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Housing & Building							
	Turnkey - 9 Units at Sheena, Drumkeerin	€	-	€	2025	€2,943,156	100% Grant Funding
	Turnkey - 4 Units in Carrig Breac, Drumshanbo (Phase II Turnkey Development)	€	-	€	2025	€1,240,000	100% Grant Funding
	Turnkey - 2 Units in Dromod	€	-	€	2026	€700,000	100% Grant Funding
Canonboe, Ballinamore. 3 Units under Part V Agreement	2 x 2 bedroom, 1 x 3 Bedroom units	€	-	€	2025	€596,385	100% Grant Funding
Canonboe, Ballinamore. 3 Units under Turnkey Development	1 x 3 bedroom, 2 x 1 bedroom units	€	-	€	2025	€596,385	100% Grant Funding
Acquisition of Part V Units (2025 - 2027)	1/2/3 bedroom units	€	-	€	2025/2026/2027	€2,070,300	100% Grant Funding
Future Housing Provision Direct Build/Turnkey Houses (2025-2027)	1/2/3 bedroom units	€	-	€	2025/2026/2027	€19,000,000	100% Grant Funding
Future Housing Acquisition & Refurbishment Provision (2025 - 2027))	1/2/3 bedroom units	€	-	€	2025/2026/2027	€8,000,000	100% Grant Funding
Land Drainage							
Dromod Flood Relief Scheme		€	-	€	-	€	1,826,000 90% Funded
Roads and Transportation							
N4 Carrick on Shannon High Collision Locations - Safety Improvement Works	Safety Improvement Works on N4 Roundabouts from N4 shannon				3 Year	€	1,000,000 100% Funded
SIG - R280 - Loughmurryan Realignment - 23225017	roundabout to end to Speed Limits				3 Year	€	900,000 100% Funded
SIG - R278 - Cornalougha Junctions - 23225018	Realignment Scheme on R280 Road Safety Improvements				2 Year	€	600,000 100% Funded
Environmental Services							
New Fire Station Manorhamilton	Fire Service Infrastructure					€	2,750,000 100% Funded
Development Management							
Food Innovation and Knowledge Hub, as part of Leitrim Food Enterprise Zone					3 years	€	3,512,614 80% Funded
Leitrim Village Building Repurposing						€	750,000 90% Funded
Carrick Urban Renewal Phase 11		€	-	€	-	€	13,000,000 75% Funded
RRDF Kinlough		€	-	€	-	€	3,500,000 90% Funded
Recreation and Amenity							
Carrick Library		€	-	€		€	5,000,000
Totals		€	-	€	-	€	67,984,840

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

Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure (€000's) (Before Year)	Capital Expenditure Amount in Year (€000's) (Non Grant)	Capital Expenditure Amount in Year (€000's) (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to Date (€000's)	Projected Uplift Expenditure to be Capital Only	Explanatory Notes	
Housing and Building	A01 - Maintenance/Improvement of LA Housing				2024	€ 3,388,365		Annual Programme of Works Delivered	
	A05 - Administration of Homeless Service				2024	€ 372,388		Monthly Rent Recouped per RAS unit minus the tenant	
	A06 - Support to Housing Capital & Affordable Prog.				2024	€ 1,233,418		One-off expenditure from the Department, 2024 LA contribution.	
	A07 - RAS Programme				2024	€ 811,005			
	A09 - Housing Grants Buy to Let/Leasehold				2024	€ 2,626,439			
	Direct Build - 4 Units at D194, Co Leitrim				2024	€ 1,165,572			
	Buy & Renew Construction Project - 4 Units at 1 & 2 Sean McDermott Street				2026	€ 1,044,924		100% Grant Funding	
	Buy & Renew Construction Project - 3 Units at Castle Street Moillil, Co Leitrim				2026	€ 218,918		100% Grant Funding	
	Buy & Renew Construction Project - 4 Units at Main St, Ballinamore				2026	€ 52,013		100% Grant Funding	
	Direct Build - 4 Units at Kesharragon, Co Leitrim (commenced on site Dec 2024)				December, 2024	€ 65,397		100% Grant Funding	
Roads and Transportation	Direct Build - 18 Units at Kilsberry Carrick on Shannon (commenced on site October, 2024)				October, 2025	€ 155,830		100% Grant Funding	
	Direct Build - 7 Units at Newsway, Co Leitrim				February, 2026	€ 937,651		100% Grant Funding	
	M16 Drumshanah Realignement Scheme - C2215109 & C2215111				Planned Network Works will be finished in 2025	€ 30,030		2,424,815	
	M4 Carrick on Shannon to Drimad Bypass - C2210002					€ 6,621,327		6,700,000	
	Active Travel Scheme - St Charles NS Maenertanilion SRTS - C2460055					€ 7,427,971		121,300,000	
	Active Travel Scheme - Carrick on Shannon - Athliffy Roundabout to summerhill Cycle Scheme - C2460065					€ 40,555		590,000	
	Active Travel Scheme - Drumshanah - Town Junction Upgrade - C2460068					€ 12,287		2,105,440	
	Active Travel Scheme - Bus Stop Enhancement Programme - C2460074					€ 32,173		1,327,235	
	B03 - Regional Roads - Maintenance and Improvement					€ 10,488		500,000	
	B04 - Local Roads - Maintenance and Improvement								
Water Services	B05 - Public Lighting								
	B10 - Support to Roads Capital Programme								
	B11 - Agency & Recoupable Services								
	Water Supply								
	Water Supply								
	Water Supply								
	Water Supply								
	Water Supply								
	Water Supply								
	Water Supply								
Development Management	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
	Management of Public Realm								
Other Services	Other Services								
	Other Services								
	Other Services								
	Other Services								
	Other Services								
	Other Services								
	Other Services								
	Other Services								
	Other Services								
	Other Services								
Total		€ 55,605,538	€ 828,280	€ 20,051,206		€ 68,678,712	€ 485,733,125		

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

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Housing & Building							
Construction Project - 6 Turnkey Units at Oakgrove, Kinelough	6 x 2 bedroom units	Nil	Nil	€1,609,470.82	2024	€ 1,609,471	100% Grant Funding
Acquisition of No 8 Ashdale, Drumshanbo	Acquisition	Nil	Nil	€263,284.19	2024	€ 263,284	100% Grant Funding
No 16 Oaklands Manor Carrick On Shannon	Acquisition	Nil	Nil	€148,148.75	2024	€ 148,149	100% Grant Funding
No 5 The Paddocks Carrick On Shannon	Acquisition	Nil	Nil	€ 215,735	2024	€ 215,735	100% Grant Funding
Roads and Transportation							
Lennox Bridge Construction		€ -	- €	- €	Discontinued	€ 145,096	100% Funded
N16 Mhnaikill Realignment Scheme C2161501	Proposed Realignment Scheme on N16		€0.00	€ 126,225	Discontinued	€ 856,790	100% Grant Funding
N15 Redbrae to Donegal Co Boundary - 21205028	Pavement Overlay Scheme on N15		€119,972.00	€ -	Completed 2024	€ 2,406,241	100% Grant Funding
N16 Pavement Strengthening/Manorhamilton - Cornacloy Phase 1 - 21205029	Pavement Overlay Scheme on N16		€109,810.00	€ -	Completed 2024	€ 1,028,260	100% Grant Funding
Totals		€ 229,782	€ -	€ 2,362,864		€ 6,673,026	

Appendix B:

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	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All Senior Management, budget holders and project staff are aware of PSC requirements under the code and have been made familiar with the requirements of the updated PSC. An internal memo issued from the Chief Executive to all staff requesting that they ensure compliance (a) with requirements at each stage of the expenditure life cycle of a project/ programme and (b) with reporting requirements during each stage of a capital project. The QA Guidance (Version 4) has also been circulated to all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Guidance notes have been uploaded on the procurement portal on the Council's intranet, which serves as an excellent resource for all staff, in the context of their training requirements in this area.
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	Yes. A guidance document was developed for the QA Process adapting the PSC to Local Government structures and approach
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	This has not arisen as Leitrim County Council does not fund external bodies for >500k.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and application
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
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.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Not applicable

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?	N/A	No Capital Project > €10m
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?	1	Performance is measured through the national and local performance indicators.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Financial & economic appraisal included
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	National Planning Framework (NPF), National Development Plan (NDP), Rebuilding Ireland.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Scope of Appraisal defined by DHPLG
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Affordability & Value For Money were considered
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisal completed as required by DHPLG
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
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 3 2	Cost Reports Quantity Surveyor & Value Reports
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1 2	Risk is managed in the context of Corporate and cascading departmental risk registers.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not applicable

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Completed in line with Government guidelines.
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	Not Applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes - Project advanced post approval
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	DHPLG Approval required
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not applicable

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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	Comment/Action Require
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2023
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2023
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No programmes relevant to PSC in 2023
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2023
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	No programmes relevant to PSC in 2023
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2023
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	No programmes relevant to PSC in 2023
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2023
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No programmes relevant to PSC in 2023
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2023
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2023
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2023
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2023
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	No programmes relevant to PSC in 2023
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2023

Checklist 4

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Signed contracts are in line with the Approval in Principle where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Steering Groups were established, where appropriate, in order to progress projects
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were appointed where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitable senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Projects are ongoing but monitored at all times
Q 4.7	Did budgets have to be adjusted?	3	If any adjustments need to be carried out, they are done so with appropriate approval by management and external funders.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Changes, if any, are made in a timely manner
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Not Applicable
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	If costs did increase then approval would be sought
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

Checklist 5

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

	Incurring Current Expenditure	Self-Assessed Compliance	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending Programme defined as part of the Annual Budget process. Annual Service Plans - Road Works Programmes, Regional Waste Management Plans (RWMP) etc and Legislation & Standards
Q 5.2	Are outputs well defined?	3	Outputs are defined through the Budget process and annual service plans. National KPI's are in place also.
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services. Regular management & progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Quarterly/Annual Reports & returns.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance.
Q 5.5	Are outcomes well defined?	3	Outputs are quantified especially in relation to national performance indicators
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. The further development of the Annual Service Plans will enhance this measurement. Quarterly/ Annual reports & returns and mid-year reviews also quantify outcomes.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Unit costs are collated across a number of key performance indicators.
Q 5.8	Are other data compiled to monitor performance?	3	Performance monitored through annual service plan and team plans and the PMDS which are monitored on a regular basis through the year.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As Above
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local performance indicators within the local authority assist with the evaluation of programmes /projects. The Internal Audit programme also incorporates evaluation proofing of programmes/projects

Checklist 6

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not Applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not Applicable

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government.

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	Not Applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not Applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not Applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not Applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not Applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not Applicable

LEITRIM COUNTY COUNCIL

PUBLIC SPENDING CODE (PSC)

2024

STEP 4 REVIEW

**Gilroy Gannon
Chartered Accountants
Stephen Street
Sligo**

www.gilroygannon.com

CONTENTS	PAGE
1. EXECUTIVE SUMMARY	1
2. INTRODUCTION	2 - 3
3. IMPLEMENTATION	4 - 6
4. DETAILED PROJECT REVIEW	
CAPITAL	
-i. CARRICK BATTLEBRIDGE BLUEWAY	7 – 16
- ii. SICAP (Social Inclusion and Community Activation Programme)	17-27
REVENUE	
-iii MACHINERY YARD ACCOUNT	28-35

1. Executive Summary

As part of the annual Public Spending Code (PSC) compliance, Leitrim County Council (LCC) prepared the Project Inventory detailing 88 projects (31 Revenue and 57 Capital) amounting to €596m. The PSC Co-ordinator completed various checklists as per the PSC guidelines with self-assessed markings and actions required where indicated in relation to a number of areas.

As part of the detailed review, Gilroy Gannon assessed three projects in detail,

- | | |
|--|---------|
| - Carrick on Shannon to Battlebridge Blueway | Capital |
| - SICAP | Capital |
| - Machinery Yard Account | Revenue |

All three projects were considered, following detailed review, to have complied with the PSC guidelines relating to project assessment, consideration of alternatives and value for money.

Our overall conclusions in relation to each project reviewed is outlined on pages 16, 27 and 35.

Department Heads and Budget Holders are continually encouraged to maintain compliance with the PSC guidelines to ensure that all Capital and Revenue projects undertaken by LCC are in adherence with the PSC Code.

2. Introduction

Gilroy Gannon, acting as Internal Auditors were requested to carry out a review of the implementation of the PSC in LCC. Various Guidelines have been issued on the PSC code since its inception in 2013.

- Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules and Procedures was issued in September 2013. The circular details expenditure appraisal and Value for Money (VFM) requirements covering all public expenditure applying to all Government Agencies including Local Authorities.
- Further updates were issued in 2015, 2016 and 2017
- Additional Guidance was issued on the 11th December 2019 via Circular 24/2019 replacing older guidance with “Public Spending Code: A Guide to Evaluation, Planning and Managing Public Investment”. The purpose of the review is to strengthen the existing guidance to better reflect the realities of project delivery with a particular focus on financial appraisal, cost estimation and risk management. This Guidance is effective from 1st January 2020.
- A 4th version of the guidance issued in February 2021 with minor updates to Capital checklists and updated Project Inventory layout. The update continues to focus on appraisal but broadens to highlight the importance of design and delivery, more informed approaches to costing and fuller consideration of risk.
- Infrastructure guidelines for the PSC included in Circular 06/23.

The Code is broken down into 6 Stages

1. Strategic Assessment
2. Preliminary Business Case
3. Final Business Case
4. Implementation
5. Review
6. Ex-Post Review

The Public Spending Code also outlines “Quality Assurance Reporting” - QAR to establish an internal independent quality assurance procedure involving annual reporting of compliance with PSC obligations. The process is made up of five steps, four for the PSC Co-ordinator and one for Internal Audit as outlined in Version 4 of the guidance:

STEP

1. Prepare Inventory of projects – Appendix B of guidance
2. Publish data on projects >€10m on Authority Website
3. Complete the checklist in Appendix C of guidance
4. Carry out an in-depth check on a small number of selected projects – **GILROY GANNON**
5. Publish a short summary report by 31st May each year

The Projects in excess of €0.5m are detailed across three headings;

- a) Expenditure being considered
- b) Expenditure being incurred
- c) Expenditure that has recently completed

This report is prepared to comply with Step 4 (In depth check on a small number of selected project programmes). Section 4 of this report follows the guidance and templates issued in the QAR referenced above.

3. Implementation by Leitrim County Council

LCC have provided ongoing training and information for Heads of Department and senior staff led by the Head of Finance (HOF) and the PSC Co-ordinator since the inception of the PSC in 2013.

PSC Quality Assurance Requirements guidance note for Local Government Sector was circulated to all LCC staff in May 2021 & May 2022, May 2023 and May 2025.

Approximately 30 Staff attended training on managing a Public Works Contract in February 2022. The Procurement officer attended the Public Affairs Ireland Public Spending Code Seminar in March 2022.

As no significant updates were issued recently, no further training has been undertaken. Management have advised that in the event of further changes, appropriate training will be organised for all budget holders as required.

A review was undertaken of the Draft 2024 Annual Financial Statements and Capital Investment Programme 2024-2029 and the latest version 2025-2030 to identify Projects for inclusion in the Project Register (QAP – **Step 1**). LCC established a Capital Projects Office in mid 2019 to prioritise the delivery of this Programme. The total spend over the six-year period is estimated at €530m: €44m in 2025; €65m in 2026, €70m in 2027 and €350m in 2028-2030. The N4 Carrick on Shannon Bypass represents €140m of the total.

2022 Project Inventory

81 projects totalling **€324m**, (23 Revenue and 58 Capital) were identified in Step 1 as follows:

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€73.92m	€73.92m
b)Expenditure being incurred	4 or 5	€43.05m	€200.93m	€243.98m
c)Expenditure recently ended	6 or 7	€0	€6.07m	€6.07m
		<u>€43.05m</u>	<u>€280.92m</u>	<u>€323.97m</u>

2023 Project Inventory

88 projects totalling **€320m**, (28 Revenue and 60 Capital) were identified in Step 1 as follows:

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€58.04m	€58.04m
b)Expenditure being incurred	4 or 5	€49.08m	€184.37m	€233.45m
c)Expenditure recently ended	6 or 7	€0	€28.72	€28.72m
		<u>€49.08m</u>	<u>€271.13m</u>	<u>€320.21m</u>

2024 Project Inventory

88 projects totalling **€596m**, (31 Revenue and 57 Capital) were identified in Step 1 as follows:

	<u>Checklist</u>	<u>Revenue</u>	<u>Capital</u>	<u>Total</u>
Organisational Compliance	1			
a)Expenditure being considered	2 or 3	€0	€67.99m	€67.99m
b)Expenditure being incurred	4 or 5	€55.61m	€465.73m	€521.34m
c)Expenditure recently ended	6 or 7	€3.43m	€3.24m	€6.67m
		<u>€59.04m</u>	<u>€536.96m</u>	<u>€596.00m</u>

Of the 88 projects identified in 2024, 72 projects were in the €0.5m to €5m category, 11 projects were in the €5m - €20m category. 5 projects were in excess of €20m ,

1. N4 Carrick on Shannon by- pass included at €121m
2. Carrick on Shannon to Battlebridge Blueway €89m
3. SLNCR Enniskillen €92m
4. Carrick on Shannon Flood Relief Scheme
5. Shannonside Recreational Campus as “Expenditure being incurred”.

Checklist 1, being general Organisational compliance with the PSC Code, was completed by the PSC Co-ordinator. All checklists were self-assessed with ratings marked as either 2 - compliant but with some room for improvement or 3 - broadly compliant. 7 questions were scored 1, being 1.9,1.10, 1.11, 2.2, 2.10 and 6.1 - all relating to Risk Management and Post

Project Review. This matter was noted in previous PSC reports and should now be considered a priority.

Having completed Step 1, **Step 2** required publication of Projects over €10m on the LA website. Although 5 Projects have been identified with projected spends of over €10m , no single procurement contract therein has been awarded above this limit and therefore no disclosures are deemed necessary.

Step 3 involved the completion of 6 checklists by the LA with the relevant checklists numbered between 2 - 7 reviewed for the relevant overall projects.

Step 4 was completed by Gilroy Gannon, Chartered Accountants, acting as Internal Auditors for LCC whereby 3 projects were selected for detailed review as detailed in Section 4 of this Report. The QAP (Quality Assurance Process) guidelines require a detailed review of at least 5% of ALL Projects each year, when taken over 3-year average. The two Capital projects reviewed represent 15% of total Project Inventory. On average, over the last 3 years, circa 8% of total Projects have been selected.

The QAP guidance suggests Step 4 includes:

- Examining the initial appraisal of a Project
- Assessing outputs for ongoing monitoring and evaluation
- Was the decision making soundly based, well managed and subject to further in- depth review, where applicable

6. Project Review

STEP 4 Review

PROJECT 1

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **Carrick on Shannon to Battlebridge Blueway**

Project Information	
Name	Carrick on Shannon to Battlebridge Blueway
Detail	To construct a cycling and walking trail along the River Shannon connecting Carrick on Shannon to the existing Drumshanbo to Battlebridge Blueway via Leitrim Village.
Responsible Body	Leitrim County Council
Current Status	Phase 3 Design & Environmental Evaluation - Expenditure Being Incurred
Start Date	2019
End Date	Ongoing Currently under Phase 3 – “Design and Environmental Evaluation” and preparing planning permission application for An Board Pleanála Consent.
Overall Cost	€89m

Project Description

The proposed Carrick-on-Shannon to Battlebridge Blueway will provide a high-quality cyclist and pedestrian Blueway route between Carrick-on-Shannon, Leitrim Village and Battlebridge Lock.

The Blueway will provide recreational experiences using the area's natural assets for tourists and the local community and will act as an economic stimulus in the area, county and the region both in its construction phase and through the numbers of tourists using the facility.

The project will promote non-monetary benefits including a healthier lifestyle with improvements in both physical and mental health. The proposed Blueway route will connect 4 towns and villages once complete, Carrick on Shannon, Leitrim Village, Battle Bridge and Drumshanbo. This will also provide for wider connection in the region to other cyclist and walking trails both proposed and existing such as the Sheemore trail and the Leitrim village to Kilclare Blueway.

The proposed Carrick-on-Shannon to Battlebridge Blueway development will be the final phase in the development of the Blueway from Drumshanbo to Carrick-on-Shannon and provide for the enhancement of a vital link connecting Carrick-on-Shannon to the Lough Allen and Shannon Erne waterways.

The proposed nature and scale of the project is transformative and will enhance Carrick-on-Shannon as one of the key destinations on the River Shannon and will further strengthen the town's position as a key town in the region.

Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the **Carrick on Shannon to Battlebridge Blueway Scheme**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
To provide a high-quality route for Cycling, wheeling and pedestrians along or close to the River Shannon between Carrick on Shannon and Leitrim Village and Battlebridge Lock.	Primary inputs for the scheme are staff costs and funding. Initial funding of €635,000 was allocated to the project. 75% or €476,000 of funding was input by the Rural Regeneration and Development Fund.	The project has the following activities: - Planning Permission application - Compile EIAR - Completed environmental and archaeological surveys - Detailed Design - Ground Investigation	The project will deliver a high quality, safe cycle and pedestrian route for all vulnerable road users.	Improvement in health Promotes safe ways of sustainable travel Enhances tourism in the area by providing a unique attraction Providing opportunity in enhancing the economy of the local area.
It will enhance the area as one of the key destinations along the River Shannon.	The remaining 25% came from Leitrim CoCo.	Completion of Phase 1 and 2 of design in accordance with the TII Project Managers Guidelines PMG PE-		

Provide recreation experiences using the area's natural assets	It is estimated the total cost of the project will be €89m including vat. once constructed.	PMG-02047 July 2022.		
Improve connectivity between Carrick on Shannon, Leitrim Village, Battlebridge and Drumshanbo.				

Section B - Step 2: Summary Timeline of Project

The following section tracks the **Carrick on Shannon to Battlebridge Blueway** project from inception to conclusion in terms of major project milestones :

Date	Action
March 2015	Adoption of Leitrim County Development Plan 2015 – 2021
2018	Project Ireland 2040 National Planning Framework
2019	Feasibility Study and Business case developed by RPS, Venture i and LCC Economic Development
2020	Application to the RRDF for funding
2021	Appointment of Multidisciplinary Design Team and Environmental Consultants
Feb 2023	Ground Investigation Contract Commenced
2023/2024	Appointment of Agronomists and Landscape Architect
Q3/4 2025	Lodging of Planning Permission to An Bord Pleanala
2032	Construction Complete

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Carrick on Shannon to Battlebridge Blueway.

Project Key Documents	
Title	Details
County Development Plan 2015-2021	Provide a framework for the development of Blueway's linking towns and villages in County Leitrim
National Planning Framework (Project Ireland Framework)	High level strategy document guiding planning and development throughout Ireland that identifies the need for Greenways Blueway's and Peatway's.
Strategic Assessment Report (SAR)	Compiled by Venture i in February 2020, this document outlines the preliminary business case for the project. It identified how the project meets target set out by national and regional policy documents such as the NPF and NDP
Feasibility Study	Completed by RPS in February 2020 analysis the viability of the project and identifying a study area for proposed routes
Letter of funding offer from RRDF REF-RF0120	Letter of offer received from the Department of Rural and Community Affairs on 30/07/2020 indicating a successful application for funding of €634,710.
Letter of acceptance for appointment of design and environmental consultant	Letter appointing Jennings O'Donovan as Design and Environmental consultants on 22/02/2021.
County Development Plan 2023-2029	Underpins the development of Carrick on Shannon to Battlebridge Blueway as one of its goals
Application for additional funding to RRDF	An application and Justification Report completed in January 2025 to cover additional costs associated with the Blueway Development.

Key Document 1: County Development Plan 2015 - 2021 and 2023 - 2029

Sets the Blueway Development as a key aspect of the County's development in the medium term.

Key Document 2: RRDF Funding Offer letter

Letter of Offer received from the Dept of Rural and Community Affairs in July 2020.

Key Document 3: National Planning Framework (Projects Ireland Framework)

This document outlines the benefits of Greenways, Blueways and Peatways.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Carrick on Shannon to Battlebridge Blueway. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Strategic Assessment Report (SAR)	Sets out the business case for the project	Yes
Feasibility Study	Examines the viability of the project	Yes
Manger's order and recommendation to appoint consultant	Following correct procurement procedures	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the **Carrick on Shannon to Battlebridge Blueway** based on the findings from the previous sections of this report.

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

Yes, appropriate assessment and needs were established in advance of design and tendering of the project commencement.

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

Yes, the various reports and documents underpinning the project are available for future review.

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Carriack on Shannon to Battlebridge Blueway** .

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **Carriack on Shannon to Battlebridge Blueway** Scheme, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

PROJECT 2

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**.

Project Information	
Name	Social Inclusion and Community Activation Programme (SICAP) 2024-2028.
Detail	SICAP provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.
Responsible Body	Administered by Pobal, SICAP 2024-2028 is co-funded by the Irish Government, through the Department of Rural and Community Development, and the European Social Fund Plus under the Employment, Inclusion, Skills, and Training (EIST) Programme 2021-2027. SICAP is managed locally by the Leitrim LCDC with support from Leitrim County Council. Programme actions are delivered by the Programme Implementer, Leitrim Development Company.
Current Status	Expenditure being incurred
Start Date	January 2024
End Date	December 2028

Overall Cost	€828,000
---------------------	-----------------

Project Description

The Social Inclusion and Community Activation Programme (SICAP) 2024-2028 provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.

SICAP is a targeted, holistic programme, for those who are most disadvantaged and less likely to access mainstream services, which provides supports directly to beneficiaries and links them into existing services. Programme Implementers (PIs) engage with marginalised communities and service providers using a community development approach to address issues relating to social exclusion and inequality. SICAP also prioritises local engagement and partnerships, between SICAP Programme Implementers, disadvantaged individuals, community organisations and public sector agencies.

It is a multi-faceted programme that provides supports to respond to individual and community needs, aiming to ensure that beneficiaries receive quality, tailored supports, while also allowing flexibility to adapt actions to local need. It enables bottom-up approaches within the framework of a national programme which provides targets, performance indicators and requirements.

The SICAP national programme established two goals:

Goal 1 Community Groups:

Empower individuals, groups of individuals, Local Community Groups, Social Enterprises to address collective community needs

Goal 2 Individuals:

To empower disadvantaged people to improve the quality of their lives: progress their formal education and participate in lifelong learning, to progress into employment/self-employment, and to improve their soft skills and wellbeing

Each goal has individual objectives, outcomes and indicators.

The Leitrim LCDC undertake the role of the Contracting Authority to manage and administer SICAP in Leitrim. SICAP is delivered by Leitrim Development Company Ltd, who are the Programme Implementer (PI) in Leitrim following their success in the SICAP tendering process in December 2024.

STEP 4 Review

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**.

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
<p>SICAP is a national initiative aimed at reducing poverty and promoting social inclusion and equality.</p> <p>Goal 1 Community Groups: Empower individuals, groups of individuals, Local Community Groups, Social Enterprises to address collective community needs</p> <p>Goal 2 Individuals: To empower disadvantaged people to improve the quality of their lives: progress their formal education and participate in lifelong learning, to progress into employment/self-employment, and to improve their soft skills and wellbeing</p>	<ul style="list-style-type: none">• Funding of €828,280 in 2024• Mid-year progress reporting and End of year reports• Partnerships (e.g., Leitrim Development Company,)• Meetings of the Social Inclusion, Equality and Community (SEC) working group• Meetings of the LCDC	<ul style="list-style-type: none">• Lot Summary Report is printed from IRIS and regularly reviewed to view the progress of the Leitrim Development Company in delivering targets.• Mid-year and end of year reviews carried out by Leitrim Development Company via IRIS and reviewed by SEC and LCDC. Any issues on programme delivery are discussed in detail with an appropriate explanation sought and verified.• Pobal carry out a technical review at both mid-year and end of year and report any findings to LCDC. Any issues raised by Pobal are addressed with Leitrim Development Company and rectified or an explanation is documented and agreed with Pobal.	<ul style="list-style-type: none">• KPI's for the programme were met and surpassed: Goal 1 Community Groups: KPI 43 - Actual 58Goal 2 Individuals: KPI 386 - Actual 565Key outputs:<ul style="list-style-type: none">• 14 social inclusion grants and 11 social enterprise grants awarded• 88 individuals supported into employment, 27 into self-employment, and 13 into volunteer/work placements• 30 participants completed QQI-accredited training• Weekly job bulletins published and distributed• Multiple intercultural and integration events delivered, including the Festival of NationsYouth programmes delivered in robotics, arts, and wellbeing	<ul style="list-style-type: none">• Increased employment and self-employment among disadvantaged individuals• Improved access to education and lifelong learning• Enhanced community cohesion and intercultural understanding• Strengthened capacity of community groups to address local needs• Improved wellbeing and confidence among participants• Greater inclusion of marginalised groups in community life and decision-making

Description of Programme Logic Model

Objectives:

SICAP is a national initiative aimed at reducing poverty and promoting social inclusion and equality. In Leitrim, the programme prioritises support for people living in jobless households or those relying on low-paid or precarious employment, members of the Traveller community, and individuals with disabilities. SICAP operates under two main goals.

Goal 1 focuses on empowering individuals, local community groups, and social enterprises to address collective community needs.

Goal 2 is centred on supporting disadvantaged individuals to enhance their quality of life by progressing in formal education, engaging in lifelong learning, moving towards employment or self-employment, and improving their soft skills and overall wellbeing.

Inputs:

The SICAP 2024 programme in County Leitrim was supported by funding of €828,280. Pobal sets the budget, in accordance with the terms of the national agreement.

Programme implementation was led by Leitrim Development Company, under the governance of the Local Community Development Committee (LCDC). The LCDC was responsible for setting local targets, and monitoring delivery. The Programme Implementer (PI) was tasked with achieving Key Performance Indicators (KPIs) and reporting on progress through structured reporting mechanisms.

The Social Inclusion, Equality and Community (SEC) Working Group played a key oversight role. Its responsibilities included monitoring SICAP implementation, reviewing and recommending approval of key documents such as the Annual Action Plan, Mid-Year Report, and End-of-Year Report. The SEC also collaborated with Leitrim Development Company in the preparation of action plans and provided feedback on local targets and future programme development. The group maintained regular communication with Leitrim Development Company and reported back to the LCDC at each meeting.

Activities:

Programme activities in 2024 were closely monitored and managed through structured reporting and review mechanisms. The Leitrim Development Company submitted updates to the IRIS system to track progress against targets.

Mid-year and end-of-year reviews were conducted by Leitrim Development Company and submitted via IRIS. These were subsequently reviewed by both the SEC Working Group and the LCDC. Any issues identified during these reviews were discussed in detail, with explanations sought and verified to ensure programme integrity.

In addition, Pobal carried out technical reviews at both mid-year and year-end stages. Findings from these reviews were reported to the LCDC, and any concerns raised were addressed collaboratively with LIDC. Where necessary, corrective actions were taken or formal explanations were documented and agreed upon with Pobal. This robust review process ensured that programme delivery remained aligned with national standards and local priorities.

Outputs:

The SICAP programme in County Leitrim achieved and exceeded its key performance indicators (KPIs) in 2024. Under Goal 1 Community Groups, the target KPI of 43 was surpassed with 58 groups supported. Under Goal 2 Individuals, the target KPI of 386 was significantly exceeded, with 565 individuals supported.

Key outputs included the awarding of 14 social inclusion grants and 11 social enterprise grants, supporting a wide range of community initiatives. In terms of individual progression, 88 people were supported into employment, 27 into self-employment, and 13 into volunteer or work placements. The programme also facilitated 30 participants in completing QQI-accredited training, and maintained consistent communication with jobseekers through weekly job bulletins distributed via social media and websites.

Additionally, SICAP delivered multiple intercultural and integration events, including the Festival of Nations, and ran youth programmes focused on robotics, arts, and wellbeing, contributing to both personal development and community cohesion.

Outcomes: The outcomes of the SICAP 2024 programme in Leitrim reflect the successful implementation of its objectives and the effective use of allocated resources. As a result of targeted supports and strategic partnerships, the programme led to increased employment and self-employment among disadvantaged individuals, with 88 people entering employment and 27 supported into self-employment. The delivery of accredited and non-accredited training, along with lifelong learning grants, contributed to improved access to education and lifelong learning for 565 individuals.

Community-focused activities, including intercultural events, youth programmes, and support for local groups, fostered enhanced community cohesion and intercultural understanding. The support of 58 community groups, including 14 Local Community Groups and 11 Social Enterprises, helped strengthen the capacity of local organisations to address social inclusion needs.

Furthermore, the programme's emphasis on wellbeing, integration, and inclusive engagement led to improved confidence and wellbeing among participants, and greater inclusion of marginalised groups—such as Travellers, people with disabilities, and new arrivals—in community life and decision-making processes. These outcomes demonstrate the programme's alignment with its core goals and the positive impact of its structured delivery and oversight mechanisms.

Section B - Step 2: Summary Timeline of Project

The following section tracks the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**.
from inception to conclusion in terms of major project milestones

Date	Action
Nov 2022	Procedure for new procurement agreed to be awarded under a single stage procedure involving negotiation
April 2023	Prior Information Notice (PIN) notice published by the Department
July 2023	Procurement Training for SICAP 2024 – 2028
September 2023	Evaluation of Tenders received
November 2023	Award Letter sent
February 2024	SEC review 2024 Annual Plan and make recommendations to the LCDC. LCDC approve the 2024 Annual Plan
July 2024	SEC review 2024 Mid-Year Progress Report and make recommendations to the LCDC
February 2025	SEC review 2024 End of Year Review and make recommendations to the LCDC LCDC approve the 2024 End of Year Review

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**.

Project Key Documents	
Title	Details
Lot Cost Charged Report	Financial Report at Mid-year and End of Year
Annual Plan Report	Plan of actions for SICAP programme
Action Progress Report	Reporting on Actions, Targets, and Outcomes
Individual Target Group	Breakdown of Individual by Target Groups and Priority Targets

Key Document 1: Lot Cost Charged Report

This is the Financial Report for the SICAP Programme. It is run at Mid-year and End of Year. It shows the breakdown of expenditure v's budget.

Key Document 2: Annual Plan Report

This document sets out the intended plan for the SICAP programme for the year. It is presented to the SEC and approved by the LCDC at the beginning of the year. The Mid-Year Review and End of Year reports should link back to the actions listed in this plan.

Key Document 3: Action Progress Report

This report provides details on the actions done by the Programme implementer. It is run at Mid-year and End of Year. It gives a breakdown of KPI targets. It shows both the mid-year and end of year progress reports.

Key Document 4 : Individual Target Group

This report provides details on the breakdown of Individual caseload by Target Group and Local Priority Targets.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Social Inclusion and Community Activation Programme (SICAP) 2024-2028. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Funding agreement	Funding agreement between the DRCD, LCC and Leitrim Development Company.	Yes
Lot Cost Charged Report	Financial Report at Midyear and End of Year	Yes
Annual Plan Report	Plan of actions for SICAP programme	Yes
Action Progress Report	Reporting on Actions, targets and outcomes	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Social Inclusion and Community Activation Programme (SICAP) 2024-2028 based on the findings from the previous sections of this report.

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

Yes

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

Yes

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**.

Summary of In-Depth Check

-Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

PROJECT 3**Quality Assurance – In Depth Check****Section A: Introduction**

This introductory section details the headline information on the **Machinery Yard Account**.

Project Information	
Name	Machinery Yard Account
Detail	To provide machinery and equipment for road related projects.
Responsible Body	Leitrim County Council
Current Status	Ongoing - Expenditure Being Incurred
Start Date	2024
End Date	Annual – Ongoing
Overall Cost	€895,000

Project Description

Local Authorities (LA) access machinery and equipment for road and related projects through the use of owned and leased equipment. LA owned equipment is used for adhoc/seasonal projects and also used along with leased equipment for specific road projects. These projects are costed and financed as part of the road enhancement budget mainly through Department of Transport (DOT) and also Transport Infrastructure Ireland (TII), National Transport Authority and local roads budgets.

LA must maintain a Register of all vehicles/plant and equipment on a Machinery Yard Schedule that are charged to jobs (roads etc) funded internally and through the Regional and Local Road grants. "Discharged plant" is reclaimed against its relevant capital account reserve, of which is funded annually through revenue transfers from the Machinery Yard account.

The Machinery Yard Schedule issued to all LAs from the DOT in Quarter one each year and must include the following details:

- Hourly/daily/weekly/monthly and annual rates.
- Details of the make, model, year of manufacture and registrations; and
- The LA's unique identifier for all individual items.

Each LA must submit annually to the DOT a copy of their Machinery Yard Schedule which is detailed on separate tabs within the Schedule.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Gilroy Gannon have completed a Programme Logic Model (PLM) for the **Machinery Yard Account**. 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
To provide machinery and equipment (Trucks & Salter Attachments) for road related projects.	Inputs include staff costs (Fleet Manager, Mechanic and Admin). Purchase of new vehicles or Machinery as older vehicles/equipment reach end of life.	The project has the following activities: - Vehicle/Equipment maintenance and repair - Procurement - Fleet Management - Statutory requirements Data Inventory - To record maintenance records of owned/Hired fleet - Admin Support Garage/ Yard maintenance	To offer machinery and equipment for road related projects with service support providing high quality maintenance and repair provisions. When Machinery yard Plant/Equipment is provided to an area. The area then charged the cost to the area/job that the vehicle/equipment is used on.	Road Projects are completed using our LCC owned vehicles reducing the reliance on hired equipment/vehicles for LCC works.
Full maintenance and repairs for all equipment supplied through the maintenance yard account are covered.	Costs of repairs such as replacement parts, maintenance contractor repair cost or specialist contractor repair works. Funding is recouped by charging a rate per hour for use of each plant.			
The costs to run Fleet Management systems is also costed through the Machinery Yard account				

Section B - Step 2: Summary Timeline of Project

The following section tracks the Machinery Yard Account.
from inception to conclusion in terms of major project milestones :

Date	Action
Jan 2024	Commence 2024 Machinery Yard account
Jan – Dec 2024	Ongoing review , management and reporting
Dec 2024	Closure of yearly account
Ongoing	Business case assessment of new acquisitions whether Owned or Leased

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Machinery Yard account

Project Key Documents	
Title	Details
Machinery Yard Annual Expense Account	Details all costs and income charged to the Machinery Yard Account to identify the final profit/loss
Annual Machinery Yard account Summary	Provides a summary with key finding which may have affecting the overall expenses the Machinery Yard Account.
Machinery Yard Schedule	Issued from the Department to the LA annually and returned to the department detailing the rates charged for plant
Internal Audit Feb 2025	Provides a review on the Machinery Yard account Operation and Recommendations

Key Document 1: Machinery Yard Expense Account
Manages the costs associated with the Machinery Yard and matching Revenues

Key Document 2: Machinery Yard Summary
This document is the overall control mechanism

Key Document 3: Internal Audit
This document is the report on the operation of the Machinery Yard in 2024

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Machinery Yard account. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Machinery Yard Account	Review of Annual performance of the Department	Yes
Internal Audit report	Review of operation of the department	Yes

Data Availability and Proposed Next Steps

The above data requirement has been discussed and reviewed with the PSC co-ordinator. All data required was available for review and appraisal.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Machinery Yard account based on the findings from the previous sections of this report.

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

Yes, appropriate assessment and needs were established in advance of design and tendering of the project commencement.

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

Yes, the various reports and documents underpinning the project are available for future review.

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

Continuous training and upskilling of Project management team and appropriate post project assessment reviews.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Machinery Yard account

Summary of In-Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the Machinery Yard account we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.