



Comhairle Cathrach  
& Contae **Luimnigh**

---

**Limerick** City  
& County Council

**Public Spending Code  
Quality Assurance Review 2024**

**For submission to the National Oversight and Audit Commission  
(NOAC)**

**Internal Audit**

**Limerick City & County Council**

## **Certificate**

This Annual Quality Assurance Report sets out Limerick City & County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code / Infrastructure Guidelines.

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

**Signature of Accounting Officer:**



**Dr. Pat Daly**

**Director General**

**Limerick City & County Council**

**Date:**

**29<sup>th</sup> May 2025**

## Contents

<b>Introduction.....</b>	<b>1</b>
<b>Step 1 - Project Inventory .....</b>	<b>3</b>
<b>Step 2 - Published Procurements in excess of €10 million .....</b>	<b>4</b>
<b>Step 3 - Checklists .....</b>	<b>7</b>
<b>Step 4 - In-Depth Checks .....</b>	<b>8</b>
<b>Conclusion .....</b>	<b>9</b>
<b>Appendix A .....</b>	<b>14</b>
<b>Appendix B .....</b>	<b>25</b>
<b>Appendix C .....</b>	<b>36</b>

## 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 was amended to update the central technical references and economic appraisal parameters in the Spending Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updated the Guidelines for the use of PPPs and consolidated the Public Spending Code guidance on the website of the Department of Expenditure and Reform.

The requirements in the Public Spending Code (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.

All Government Departments, Local Authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code. The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The Guidance Note, prepared and updated by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective. This edition is the fourth version of the guidance and has been updated following agreement with DEPR on the contents and approach by Local Authorities.

In March 2023, Circular 06/2023 was issued by The Department of Public Expenditure NDP Delivery and Reform which related to an update on the Public Spending Code Capital Spending Requirements. In December 2023, Circular 24/2023 was issued which related to an “Update on the Infrastructure Guidelines Capital Spending Requirements”. The purpose of this Circular was to:

*“Notify Departments and Offices that the capital appraisal guidelines for Exchequer funded investment proposals, ‘Public Spending Code: A guide to Evaluating, Planning and Managing Public Investment’ have been replaced and superseded by the ‘Infrastructure Guidelines’.”*

The effective date for this is set out in section 14, which states:

*“All new public investment proposals from 01 January 2024 onwards should accordingly comply with the Infrastructure Guidelines. For public investment proposals which are already progressing through the project expenditure lifecycle, Sponsoring Agencies and Approving Authorities should ensure that these comply with the requirements in the updated guidance as they move forward and in particular as they reach the next relevant Approval Gate”.*

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code / Infrastructure Guidelines obligations. This involves a 5 step process which is set out as follows:

- ❖ Step 1: Draw up inventories of projects/programmes at the different stages of the Project Life Cycle.
- ❖ Step 2: 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.
- ❖ Step 3: Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required.
- ❖ 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.

Limerick City and County Council completed this Public Spending Code Quality Assurance report in accordance with the requirements set out. The in-depth checks were completed by Deloitte, who perform part of the Limerick City & County Councils internal audit function.

## Step 1 - Project Inventory

This section details the Project Inventory drawn up by Limerick City and County Council's Finance Department in accordance with the guidance on the Quality Assurance process. This inventory is divided between current and capital projects/ programmes and between three stages:

- ❖ Expenditure being considered
- ❖ Expenditure being incurred
- ❖ Expenditure that has recently ended/ Discontinued

For the 2024 inventory, the required treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- ❖ Where a Capital Grant Scheme is 100% funded by Government Grant - Project Cost to be included under Capital Programme
- ❖ Where a Capital Grant Scheme is 100% funded by the Local Authority - Project Cost to be included under Capital Grant Scheme
- ❖ Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding - Project Cost to be included under Capital Programme with a note made for each element funded by own resources
- ❖ Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding - Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant

The inventory lists 217 projects across the three stages and cost categories with a total value of **€1,232,716,100**. Refer to the summary table below for the 2024 Inventory.

### Summary Table of 2024 Inventory - Included in Appendix A.

	Revenue Projects		Capital Grant Schemes & Capital Projects		Total Value of Inventory
Project Expenditure	No.	Value	No.	Value	
Being Considered	8	€13,889,289	15	€44,385,503	€58,274,792
Being Incurred	60	€935,536,621	129	€223,446,894	€1,158,983,515
Recently Completed / Discontinued	-	-	5	€15,457,492	€15,457,492
Totals	68	€949,425,910	149	€283,289,889	€1,232,715,799

The detailed project inventory is included within Appendix A.

## Step 2 - Published Procurements in excess of €10 million

Limerick City & County Council had three projects with a procurement value exceeding €10 million for the financial year 2024.

Project Details	
Year:	2024
Parent Department:	Mid West National Road Design Office
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	N/M20 Cork to Limerick Road Improvement Scheme – Technical Consultancy Services (Planning and Design Phases 1 to 4)
Procurement Details	
Advertisement Date:	23/04/2018
Tender Advertised in:	Etenders & OJEU
Awarded to:	Barry Transportation Limited
EU Contract Award Notice Date:	08/05/2019
Contract Price:	€15,190,473 (including VAT)
Progress	
Start Date:	01/05/2019
Expected Date of Completion per Contract:	01/05/2024
Spend in Year under Review:	€4,551,720 (including VAT)
Cumulative Spend to End of Year:	€15,088,833 (including VAT)
Projected Final Cost:	€16,875,762 (including VAT)
Value of Contract Variations:	€1,685,290 (including VAT)
Date of Completion:	Expected 01/05/2026
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	Phases 1 to 4. Planning approval for N/M20 Cork to Limerick Road Improvement Scheme (80km of Motorway, 100km of Active Travel and 7 No. Transport Hubs)
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Completed Phases 1 & 2, with Phase 3 substantially completed.

Project Details	
Year:	2024
Parent Department:	Mid West National Road Design Office
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	Adare Bypass Design and Construction Contract
Procurement Details	
Advertisement Date:	17/06/2024
Tender Advertised in:	eTenders, TED, OJEU
Awarded to:	Sisk Sorensen Joint Venture (SSJV)
EU Contract Award Notice Date:	TBC (imminent)
Contract Price: Tendered total of the Prices excl VAT	€154,522,661.58
Progress	
Start Date:	16 <sup>th</sup> December 2024
Expected Date of Completion per Contract:	June 2027
Spend in Year under Review:	€0
Cumulative Spend to End of Year:	€0
Projected Final Cost:	€154,522,661.58
Value of Contract Variations:	€0.00
Date of Completion:	June 2027
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	7kms of Motorway, 2No. Grade separated Interchanges, 7No. Under bridges/over bridges, 4No. River bridges.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	0kms of Motorway, 0No. Grade separated Interchanges, 0No. Under bridges/over bridges, 0No. river bridges.



Project Details	
Year:	2024
Parent Department:	Mid West National Road Design Office
Name of Contracting Body:	Limerick City & County Council
Name of Project/Description:	Foynes to Limerick Road (including Adare Bypass) Archaeological Consultancy Services Contract Stage (I)-(IV) Services
Procurement Details	
Advertisement Date:	16 <sup>th</sup> October 2023
Tender Advertised in:	E-tenders and OJEU
Awarded to:	AMS Cultural Heritage Consultancy Ltd T/A Archaeological Management Solutions
EU Contract Award Notice Date:	9 <sup>th</sup> April 2024
Contract Price:	€19,999,007.50 (ex VAT)
Progress	
Start Date:	March 2024
Expected Date of Completion per Contract:	March 2028
Spend in Year under Review:	€4,000,000.00
Cumulative Spend to End of Year:	€4,000,000.00
Projected Final Cost:	€14,000,000.00
Value of Contract Variations:	0
Date of Completion:	March 2029
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	-
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	-

Listed below is the link to procurement information on Limerick City & County Council's website.

<https://www.limerick.ie/council/services/business-and-economy/procurement/procurements>

## Step 3 - Checklists

There are seven Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Limerick City & County Council has been with the Public Spending Code.

Checklists:

- ❖ Checklist 1: General Obligations not specific to individual projects/programmes
- ❖ Checklist 2: Capital Expenditure Being Considered - Appraisal and Approval
- ❖ Checklist 3: Current Expenditure Being Considered - Appraisal and Approval
- ❖ Checklist 4: Incurring Capital Expenditure
- ❖ Checklist 5: Incurring Current Expenditure
- ❖ Checklist 6: Capital Expenditure Recently Completed
- ❖ Checklist 7: Current Expenditure that:
  - (i) reached the end of its planned timeframe or
  - (ii) was discontinued

A full set of checklists 1 - 7 completed by Limerick City & County Council can be found in Appendix B.

## Step 4 - In-Depth Checks

Step 4 looks at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/ or Implementation stages to make a judgement on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code / Infrastructure Guidelines.

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

- ❖ **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- ❖ **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

These minimums can be achieved over a three-year period which means that the value of the capital projects selected this year should bring the total over the period 2022 to 2024 to at least 15% of the total capital and to 3% of the total revenue project inventory value.

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.

Deloitte, who perform part of the Limerick City & County Councils internal audit function carried out an in-depth check of:

- Four capital projects from the Project Inventory with a combined project expenditure of €18,793,448 and can be found in **Appendix C**.
- One current project from the Project Inventory with a project expenditure of €6,249,167.34 and can be found in **Appendix C**.

QA Year under review	Total Project Inventory (a)	Total Capital Project Inventory (b)	Total Revenue Project Inventory (c)	Value of Capital Projects selected for In-depth review (d)	Value of Revenue Projects selected for In-depth review (e)	% of Projects Selected of Total Revenue Inventory (e/c)	% of Projects Selected of Total Capital Inventory (d/b)
	€	€	€	€	€	%	%
2022	1,002,480,326	163,708,909	838,771,417	8,612,783	24,880,720	2.97%	5.26%
2023	1,114,414,283	166,049,755	948,364,528	17,301,685	17,976,122	1.90%	10.42%
2024	1,158,983,516	223,446,894	935,536,621	18,793,448	6,249,167	0.67%	8.41%
3-year total	3,275,878,125	553,205,558	2,722,672,566	44,707,916	49,106,009	1.80%	8.08%

*\*Includes €671,368,471.38 related to HAP Shared Service payments for 31 Local Authorities in 2024.*

## Conclusion

This report sets out all the requirements of the Quality Assurance process of the Public Spending Code. In summary:

- ❖ A Project Inventory has been completed by Limerick City & County Council for 2024, refer to Appendix A.
- ❖ Limerick City & County Council had three projects with a procurement value exceeding €10 million for the financial year 2024.
- ❖ The 7 compliance checklists were compiled under the terms of the Public Spending Code, refer to appendix B. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code / Infrastructure Guidelines.
- ❖ An in-depth review of a sample of projects has been completed and can be found in Appendix C.
- ❖ This report has been prepared which sets out the Quality Assurance requirements of the Public Spending code and will be published on [www.Limerick.ie](http://www.Limerick.ie) on / before 30<sup>th</sup> May 2025. The report can be found using the following link [Public Spending Code Limerick.ie](http://Public Spending Code Limerick.ie).

Limerick City & County Council engaged with Deloitte to complete the in-depth review part of the Public Spending Code (PSC) Quality Assurance Review. Deloitte's in-depth review identified the following areas for improvement:

1. Project communications to Accounting Officer and Approving Authority during project implementation stage
2. Consideration of Other Options not Documented

## 1. Project communications to Accounting Officer and Approving Authority during project implementation stage

### Background:

During the course of Deloitte's review, Deloitte noted two (2) instances where:

- (i) There was a lack of formal reporting by LCCC to the projects Approving Authority.
- (ii) LCCC management provided the Working Group minutes of meeting as evidence of establishment of the Project Board. However, Deloitte note that in this working group meeting, there is no representative of the Sanctioning Authority.
- (iii) There is a lack of formal reporting to the Project Board.

Details of these projects is below:

- (i) Cosgrave Park and Dalglish Park
- (ii) Limerick Greenway

**Impact:** Non-compliance with the requirements of the Infrastructure Guidelines.

**Priority:** Medium Risk

### Recommendation:

Deloitte recommend LCCC ensure there are appropriate mechanisms in place to ensure that the implementation stage is closely monitored and all developments communicated to the Accounting Officer and Approving Authority and to the Government as necessary.

To address this requirement LCCC should:

Develop a template reporting format to meet this requirement and agree a defined reporting frequency with Approving Authorities (for example quarterly). Areas for inclusion in the reporting template should at a minimum, include:

- Delivery programme (i.e. is project implementation on-track against agreed timeframes)
- Project costs (actual vs budget)
- Project risk management
- Benefits realisation
- Changes in project scope (where applicable)

**Management Response:**

**Corporate Response:** Agreed

LCCC agree with the recommendation as noted above, which is as follows:

Develop a template reporting format to meet the requirement to include the following headings:

- Delivery programme (i.e. is project implementation on-track against agreed timeframes)
- Project costs (actual vs budget)
- Project risk management
- Benefits realisation
- Changes in project scope (where applicable)

**Owner / Title:** Each Directorate of the Council managing projects

**Target Implementation Date:** Q1 2026

**(i) Management Response - Cosgrave Park and Dalglish Park**

Regeneration to utilise template report format (LCCC wide) to provide quarterly reports to the Approving Authority for Capital Works projects.

**Owner / Title:** Director of Regeneration, Sports and Recreation

**Target Implementation Date:** Q3 2025

**(ii) Management Response - Limerick Greenway**

The tourism department agree with the recommendations of the audit. However, it is important to point out that monthly Limerick Greenway working group meetings were held where updates were given on the project to the Director and SEO. There was no representative of the sanctioning authority at these meetings. However, the Project Manager met the sanctioning authority on a monthly basis to give updates on this project and other TII projects.

**Owner / Title:** Director of Rural Culture, Community, and Tourism Development / SEO Tourism / Project Manager for projects

**Target Implementation Date:** Q3 2025

## 2. Consideration of Other Options not Documented

During the course of Deloitte's review, they noted two (2) instances where LCCC management were unable to provide evidence that a comprehensive analysis of the alternative options available, including the option of doing nothing, for the site was conducted as part of the evaluation of this project.

Details of these projects is below:

- (i) Cosgrave Park and Dalglish Park
- (ii) Affordable Housing Purchase Scheme - Bru Na Gruadan

Deloitte acknowledge in instance no. (ii) noted above a template Approved Housing Fund application form as provided by the Approving Authority was completed. This template does not include an options appraisal. The application form was approved by the Approving Authority on 13 September 2022.

Note: A similar finding was identified in the 2023 and 2022 Public Spending Code review.

**Impact:** Non-compliance with the requirements of the Infrastructure Guidelines.

**Priority:** Low Risk

### Recommendation:

LCCC should ensure that a comprehensive assessment of other viable options, including the option of doing nothing, is conducted for each project appraisal. This consideration should be documented and maintained on file.

### Management Response:

#### Corporate Response

Agreed - Finding and recommendation as noted above is to be communicated with all senior staff decision makers in the local authority.

**Owner / Title:** Financial Accountant, Finance

**Target Implementation Date:** Q3 2025

#### (i) Management Response - Cosgrave Park and Dalglish Park

Option of 'doing nothing' or 'doing the minimum' is being addressed in Capital Appraisals now being developed by the Regeneration department.

**Owner / Title:** Director of Regeneration, Sports and Recreation

**Target Implementation Date:** Q3 2025

**(ii) Management Response - Affordable Housing Purchase Scheme - Bru Na Gruadan**

When LCCC receive an Expression of Interest from a developer under the Local Authority Affordable Purchase Scheme, an internal assessment is carried out by the Affordable Housing Team to ensure that the proposed scheme meets the eligibility criteria as set out under the Affordable Housing Act 2021 and supporting regulations and guidelines. It is proposed that LCCC will add a statement to this internal assessment report regarding assessment of other viable options including the option of doing nothing as they relate to this scheme.

**Owner / Title:** Director of Housing

**Target Implementation Date:** Q3 2025



# **Appendix - A**

## **2024 Project Inventory**

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
<b>Housing and Building</b>							
Lot 48 Major Refurbs - Tender 1 (3 Units)						€ 838,187	
CASC - Convent of Mercy, Lisgaugh, Doon						€ 8,252,783	
CASC - Gortmore Feenagh Co Limerick - 8 Units						€ 2,751,345	
CASA - 9 Maypole Crescent, Knocklong						€ 824,279	
CASA - 4x2 - beds at Knocklong Co Limerick						€ 1,156,979	
SHIPC – Quarry Road, Thomondgate Park – 9 Units						€ 4,070,234	
SHIPC - Wolfe Tone Street Kilmallock - 3 units						€ 1,206,291	
Construction - Ballygrennan Close,						€ 1,200,000	
Construction - Nunas Corner, Broadford - 7				€ 62,607		€ 2,161,561	
Construction - Cronins Bungalow, Kilmeedy						€ 1,500,000	
Construction - Former Officers House, Sarsfield						€ 1,500,000	
Construction - Meenkilla, Abbeyfeale (CAS						€ 510,000	
Construction - Good Shephard Avenue,						€ 10,000,000	
SHIPC - Mary Street King's Island - 30 Units				€ 13,370		€ 12,084,924	
Construction - Michael St - 18 Units						€ 5,000,000	
William Street Upper - 12 Units						€ 3,950,000	
Upgrade of Moyross Avenue				€ 12,300		€ 551,742	
A01 Maintenance/Improvement of LA Housing		€ 1,943,338					
A05 Administration of Homeless Service		€ 3,566,368					
A09 Housing Grants		€ 2,961,854					
<b>Road Transportation &amp; Safety</b>							
South Link Road (Toppins Field)						€ 1,250,000	
Limerick Shannon Metropolitan Area Transport						€ 5,000,000	
Cycleway Connectivity						€ 18,500,000	Part of the Five Year Active Travel
N69 Bolands Cross to Court Cross - Phase 1						€ 1,100,000	
N69 Bolands Cross to Court Cross - Phase 2						€ 800,000	
B04 Local Road - Maintenance and		€ 1,147,681					
<b>Water Services</b>							
Rural Water Programme						€ 893,500	
<b>Development Management</b>							
58 O'Connell Street, URDF				€ 1,000,000		€ 6,069,056	
URDF Call 3 - Urban Dereliction & Vacancy				€ 3,000,000		€ 9,000,000	
LEADER Programme				€ 2,000,000		€ 6,000,000	
Rural Limerick Housing Development -			€ 450,000	€ 1,350,000		€ 1,800,000	
Town & Village Renewal Scheme				€ 1,522,226		€ 3,922,226	
Opera Site Development				€ 30,000,000		€ 90,000,000	
D02 Development Management		€ 647,291					
D09 Economic Development and Promotion		€ 1,311,918					
<b>Environmental Services</b>							

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
Neighbourhood Park Corbally			€ 500,000				
2023-2025 Appliance Allocation -1 Class B						€ 519,521	
E11 Operation of Fire Service		€ 794,395					
<b>Recreation &amp; Amenity</b>							
Public Swimming Pools Capital Works			€ 1,575,000	€ 1,900,000		€ 3,475,000	
Rathkeale Library Roof Repair			€ 500,000			€ 500,000	
Outdoor Recreation Infrastructural Scheme				€ 500,000		€ 1,500,000	
Remodelling Adare Heritage Centre - Ryder Cup						€ 1,462,249	
Limerick Greenway Hub at NCW Car Park - RRDF Cat 1						€ 2,918,966	
Limerick Greenway Hub at NCW Building - RRDF Cat 1						€ 1,270,120	
Regen - Site C Integrated Youth Centre Southill						1,230,387.00	
Regen - Site B1 Integrated Youth Centre						€ 711,521	
Regen- Site B2 Integrated Youth Centre Southill						€ 1,524,399	
Kings Island Community Centre						€ 5,142,515	
Ballinacurra Weston Youth Centre, Creche and Playground						€ 2,100,000	
Regen - Site A Integrated Youth Centre Southill						€ 7,229,582	
H09 Local Representation/Civic Leadership		€ 1,516,444					
<b>Totals</b>		<b>€ 13,889,289</b>	<b>€ 3,025,000</b>	<b>€ 41,360,503</b>		<b>€ 231,477,367</b>	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>Housing and Building</b>								
Regen - Cosgrave Park and Dalgaish Park N30A/2/11 and N30/1/51				€ 10,397,795		€ 24,908,262	€ 22,526,090	
Regen Southill Area Centre (Churchfield Phase 2)				€ 5,465,229		€ 14,092,034	€ 12,701,563	
CASC - Mirth Thomondgate - 18 x 1 Bed Units				€ 1,918,365		€ 4,156,455	€ 4,382,498	
CASC - 2/3 Mallow Street - 12 Units				€ 1,860,425		€ 3,294,598	€ 3,574,898	
CASC - St Pauls Convent Kilfinane - 9 Units				€ 1,856,717		€ 2,158,548	€ 2,344,144	
REGEN Sheep St/Athlunkard St N30A				€ 1,518,961		€ 3,940,453	€ 4,154,111	
CASC - 1 Towerfield Crescent Croom - 16 Units				€ 1,492,581		€ 1,643,440	€ 4,661,410	
SHIPC - Radharc Cillin Kilfinnane - 10 Units				€ 1,357,552		€ 1,414,798	€ 3,977,211	
CASC - McGarry House 7 Alphonsus Street Limerick - 8 Units				€ 1,099,515		€ 1,282,360	€ 1,786,186	
SHIPC - Clare Street - 7 Units				€ 849,616		€ 2,025,840	€ 2,529,314	
CASC - Cappamore Village - 10 Units				€ 527,542		€ 844,767	€ 3,462,139	
Pineview Gardens - Infill - 55 Houses				€ 503,016		€ 503,016	€ 18,283,450	
Construction - Cuan Mhuire, Bruree (8 units)				€ 392,865		€ 392,865	€ 679,023	
Infills Bruff - 4 Units				€ 1,090,000		€ 1,090,000	€ 1,128,150	
SHIPC - Barnakyle, Patrickswell - 24 Units				€ 22,257		€ 126,904	€ 10,442,968	
REGEN Thermal Upgrade Contract 125 St Marys Park				€ 377,153		€ 399,279	€ 1,724,192	
Regen TU Contract 128/129 Combined				€ 289,427		€ 323,512	€ 1,760,574	
Regen - Lot 4a Major Refurbs (9 Houses)				€ 1,235,201		€ 1,371,478	€ 2,428,713	
Regen - Lot 4b Major Refurbs (Refurb of 11 nr. Derelict Units)				€ 445,228		€ 445,228	€ 1,435,567	
CapitalM - ICR Gas Boiler Replacement/Service Programme				€ 2,529,802		€ 2,529,802	€ 700,000	
CapitalM - Energy Efficiency Retrofitting Programme 2024				€ 236,650		€ 236,650	€ 2,739,040	
CapitalM - Voids 2025 Metropolitan District				€ 176,812		€ 176,812	€ 2,000,000	
Lot 4B Major Refurbs - Tender 2 (5 units)				€ 62,376		€ 62,376	€ 1,435,567	
CapitalM - ENergy Efficiency Retrofitting Programme 2025				€ 13,294		€ 13,294	€ 2,739,040	
SHIPC - 8A Meadowbrook Mill Road Corbally – 7 Units				€ 5,339		€ 243,671	€ 2,549,006	
CASA - 67 & 68 Newtown Meadows Castletroy				€ 933,526		€ 933,526	€ 962,313	
CASA - 8 Willmount Estate, Janesboro				€ 291,000		€ 291,000	€ 632,549	
CASA - 4 units at Corner House, Bruff				€ 1,090,000		€ 1,090,000	€ 1,128,150	
CASA - 21-23 Old Clare Street				€ 1,090,941		€ 1,090,941	€ 1,129,124	
SHIP PV - Camoge Park, Skagh, Croom				€ 1,008,874		€ 1,008,874	€ 1,709,980	
SHIP Turnkey - Ballylanders (5 units)				€ 7,068		€ 7,068	€ 1,386,374	
SHIPC - Meat Market Lane - 8 Units				€ 4,613		€ 4,613	€ 3,102,065	
SHIPC - O Connor Park Ardagh - 10 Units				€ 10,313		€ 87,049	€ 3,443,892	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
SHIPC - Sycamore Ave Newcastlewest - 31 Units				€ 25,166		€ 56,580	€ 10,462,096	
SHIPC - Church Glen Ballylanders - 9 Units				€ 6,273		€ 48,413	€ 3,280,705	
SHIPC - Ballycummin Road - 26 Units				€ 95,110		€ 418,375	€ 10,394,791	
SHIPC - Ros Mor Crossagalla Kilmallock Road Phase 1 - 8 Units				€ 10,936		€ 23,763	€ 2,550,676	
Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units				€ 909,833		€ 909,833	€ 1,875,000	
SHIPC- Upper William St - 7 units				€ 15,338		€ 15,338	€ 2,817,772	
SHIPC - Scout Hall, Bawnmore Road - 6 Units				€ 19,482		€ 19,482	€ 2,144,993	
Affordable Housing Purchase Scheme - Woodfield Manor				€ 166,111		€ 166,111	€ 2,100,000	
CASC - Cappamore Village - 10 Units				€ 527,542		€ 844,767	€ 3,462,139	
SHIPC - Former Garda Station, Galbally - 4 Units				€ 5,334		€ 157,201	€ 891,987	
Regen Moyross Avenue Upgrade				€ 12,300		€ 12,300	€ 551,742	
CASA - 1-6 Shannon View, New Road				€ 2,352,532		€ 2,352,532	€ 2,439,871	
CALF - Windmill House Dock Road Limerick				€ 969,300		€ 969,300	€ 1,444,916	
CALF - The Mills Castletroy Limerick				€ 2,381,080		€ 2,381,080	€ 2,548,226	
CASA - Apts 1-4, 2 Lower Mallow Street, Limerick				€ 780,000		€ 780,000	€ 974,234	
Regen - Limerick Infills (24 units)				€ 1,203,200		€ 1,203,200	€ 7,446,570	
CASR - Former GP House Liscaugh Doon				€ 300,000		€ 300,000	€ 532,888	
REGEN CCTV				€ 754,184		€ 8,085,168	€ 8,245,337	
CapitalH - MET MAGS HOPS HAGS (80% DoE Funded)				€ 3,243,164		€ 19,952,724	€ 19,919,433	
CapitalH - DPG's Metro (90% DoE Funded)				€ 676,062		€ 9,265,935	€ 9,354,634	
CALF - The Mills, Castletroy				€ 3,132,022		€ 6,347,968	€ 6,390,665	
CapitalM - Voids 2024 Metropolitan District				€ 2,108,389		€ 2,363,780	€ 1,601,071	
CALF - Bru Na Gruadan, Castletroy				€ 1,864,531		€ 2,303,272	€ 3,520,368	
SHIP Part V - Cois Teampall Phase 1 - 9 Units				€ 1,663,214		€ 2,601,617	€ 2,632,003	
CALF - Castlerock Avenue, Coolbane, Castleconnell, Limerick				€ 1,553,156		€ 1,553,156	€ 1,646,729	
CapitalH - NCW MAGS HOPS HAGS (80% DoE Funded)				€ 1,172,859		€ 7,633,105	€ 7,839,355	
REGEN Thermal Upgrade Contract 121 Moyross				€ 1,046,981		€ 1,461,195	€ 1,688,225	
CapitalM - Voids 2024 AR/NCW District				€ 1,039,734		€ 1,077,931	€ 400,000	
CASA - 1-6 20 Cathedral Place				€ 990,000		€ 990,000	€ 1,243,755	
CapitalH - B&R Deficits & SHIP Renew Feasability Refurbs (Repurposed Loan)			€ 900,000	€ 900,000		€ 900,000	€ 3,688,454	
CapitalH - AR MAGS HOPS HAGS (80% DoE Funded)				€ 771,094		€ 4,542,676	€ 5,039,153	
CapitalH - CK MAGS HOPS HAGS (80% DoE Funded)				€ 761,270		€ 5,424,861	€ 5,540,773	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
REGEN Thermal Upgrade Contract 123 Southill				€ 755,482		€ 1,148,771	€ 2,055,145	
CapitalM - Voids 2024 Cappamore Kilmallock District				€ 660,265		€ 715,442	€ 400,000	
CapitalH - Voids moving to Housing Construction			€ 602,198	€ 602,198		€ 602,198	€ 1,257,600	
SHIP Part V - 158 & 159 Carrowkeel, Woodhaven, Castletroy				€ 573,776		€ 577,097	€ 593,585	
SHIP Turnkey - 8 Maypole Crescent Knocklong				€ 568,442		€ 568,442	€ 574,942	
A01 Maintenance/Improvement of LA Housing Units		€ 19,806,302						
A02 Housing Assessment, Allocation and Transfer		€ 1,295,093						
A03 Housing Rent and Tenant Purchase Administration		€ 2,366,273						
A04 Housing Community Development Support		€ 1,203,393						
A05 Administration of Homeless Service		€ 13,781,380						
A06 Support to Housing Capital Prog.		€ 4,534,995						
A07 RAS and Leasing Programme		€ 24,853,246						
A08 Housing Loans		€ 942,344						
A09 Housing Grants		€ 4,869,229						
A11 Agency & Recoupable Services		€ 3,425,693						
A12 HAP Programme		€ 671,368,471						
<b>Road Transportation &amp; Safety</b>								
Cap (L) - SNNR2 COONAGH KNOCKALISHEEN DISTRIBUTOR				€ 741,736		€ 40,904,440	€ 53,074,077	
RDO - Foynes to Limk Road Improvement Scheme				€ 44,803,123		€ 69,704,951	€ 68,073,050	
Capital - LIHAF Mungret Link Streets				€ 5,261,696		€ 24,949,072	€ 26,402,479	
Capital N/ M20 Cork to Limerick Scheme				€ 4,485,116		€ 21,266,478	€ 20,750,458	
NTA O Connell Street Urban Renewal LUCROC LCC/18/0005				€ 3,905,982		€ 15,056,854	€ 12,622,560	
PLEEP LED Replacement Contract				€ 2,629,811		€ 6,118,245	€ 10,900,000	
NTA 2021 Mill Road Corbally Pedestrian and Cyclist Measures LCC/21/0011				€ 3,119,525		€ 3,783,988	€ 3,729,191	
NTA Cappamore Kilmallock Minor Footpath scheme LCC/22/0002				€ 752,047		€ 3,128,729	€ 3,128,729	
NTA Newcastle West Minor Footpath Schemes				€ 779,539		€ 2,966,719	€ 2,966,718	
NTA Adare Rathkeale Minor Footpath Scheme LCC/22/0004				€ 749,358		€ 2,753,366	€ 2,753,366	
RDO N21 abbeyfeale to Mountmahon Pavement Strengthening				€ 1,619,950		€ 1,730,618	€ 1,730,618	
Abbeyfeale Public Realm Scheme				€ 850,239		€ 2,194,964	€ 1,023,703	
NTA Childers Rd Multi Modal Orbital Corridor LCC/20/0007				€ 1,065,648		€ 3,499,247	€ 3,491,064	

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
NTA 2021 Mill Road Corbally Pedestrian and Cyclist Measures LCC/21/0011				€ 3,119,525		€ 3,783,988	€ 3,729,191	
NTA 2021 Patrickswell Village Renewal Scheme (part funded ped and cyclist Phase 2) LCC/21/0013				€ 483,023		€ 2,565,882	€ 2,565,020	
Cappamore Raod Junctoin Improvement (DOT)				€ 226,915		€ 2,855,605	€ 2,843,006	
NTA Milford Road Plassey Park Rd Junction Improvements LCC/19/0002				€ 5,960,547		€ 7,685,379	€ 7,264,663	
NTA Newcastle West Minor Footpath Schemes				€ 779,539		€ 2,966,719	€ 2,966,718	
Capital - LIHAF Mungret Link Streets				€ 5,261,696		€ 24,949,072	€ 26,402,479	
NTA Cappamore Kilmallock Minor Footpath scheme LCC/22/0002				€ 752,047		€ 3,128,729	€ 3,128,729	
NTA Adare Rathkeale Minor Footpath Scheme LCC/22/0004				€ 749,358		€ 2,753,366	€ 2,753,366	
NTA Cycle Parking/Security/Radar Monitors - Active Travel Scheme				€ 535,815		€ 1,132,334	€ 1,130,609	
NTA Towns & Villages - Metro Area FROM 2024				€ 805,508		€ 805,508	€ 805,210	
Bus Stop Shelters NTA				€ 1,154,727		€ 2,183,141	€ 2,084,928	
Kings Island Flood Relief Scheme				€ 5,753,804		€ 12,927,911	€ 66,038,442	
Electric Vehicle Construction				€ 19,988		€ 812,124	€ 922,247	
Cap (L) - SNNR2 COONAGH KNOCKALISHEEN DISTRIBUTOR				€ 741,736		€ 40,904,440	€ 53,074,077	
B01 NP Road - Maintenance and Improvement		€ 2,030,052						
B02 NS Road - Maintenance and Improvement		€ 586,635						
B03 Regional Road - Maintenance and Improvement		€ 12,720,396						
B04 Local Road - Maintenance and Improvement		€ 27,461,855						
B05 Public Lighting		€ 5,539,370						
B06 Traffic Management Improvement		€ 1,472,876						
B07 Road Safety Engineering Improvement		€ 751,525						
B08 Road Safety Promotion/Education		€ 876,709						
B09 Car Parking		€ 1,472,779						
B10 Support to Roads Capital Prog.		€ 643,643						
B11 Agency & Recoupable Services		€ 511,415						
<b>Water Services</b>								
C01 Water Supply		€ 7,870,020						
C02 Waste Water Treatment		€ 3,128,064						
C05 Admin of Group and Private Installations		€ 2,170,420						
<b>Development Management</b>								

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Limerick Greenway				€ 902,073		€ 18,454,923	€ 20,052,804	
Capital Adare Heritage - Tourist Centre				€ 763,490		€ 870,199	€ 2,148,570	
Limerick Wayfinding Orientation & Place Making Project				€ 1,346,434		€ 1,507,783	€ 1,523,750	
GMA Metro Strategic Projects Fund 2020-2024				€ 450,000		€ 1,450,000	€ 1,446,400	
URDFLIM007 Food Hub Market Quarter				€ 4,613		€ 4,613	€ 1,100,000	
URDFLIM007 Market Quarter & Cruises Street Public Realm Upgrades				€ 94,653		€ 94,653	€ 1,250,000	
URDF LIM006 Opera - Hotel & Quinns				€ 947,944		€ 3,209,491	€ 3,309,490	
URDF LIM006 Opera - One Opera Square				€ 5,221,903		€ 10,180,255	€ 10,390,747	
URDF LIM006 Opera - Shared Basement				€ 4,890,855		€ 8,372,949	€ 14,234,301	
Opera Parcel 5 OPW Building				€ 6,962,398		€ 20,494,631	-	
Opera Parcel 3A Library				€ 2,226,924		€ 8,119,196	€ -	
Opera - Public Realm				€ 1,777,419		€ 4,309,200	€ -	
Opera Parcel 4 - No 4 Opera				€ 1,552,339		€ 6,271,193	€ -	
Opera Parcel 6 Granary Building				€ 1,318,234		€ 6,655,046	€ -	
URDFLim008 World Class Waterfront Strand 1 Cleeves Riverside Quarter				€ 1,116,159		€ 2,514,282	€ 7,275,145	
Acquisition/Demolition of Enniskeen House, Kishikirk, Ballysimon, Limerick DS-036-19				€ 616,980		€ 624,737	€ 12,500	
Capital West Rural Towns (Leader T1 - 3)				€ 536,487		€ 834,005	€ 834,005	
D01 Forward Planning		€ 1,997,398						
D02 Development Management		€ 4,515,124						
D03 Enforcement		€ 975,802						
D05 Tourism Development and Promotion		€ 3,573,955						
D06 Community and Enterprise Function		€ 3,212,895						
D09 Economic Development and Promotion		€ 28,605,633						
D10 Property Management		€ 1,585,524						
D11 Heritage and Conservation Services		€ 627,229						
D12 Agency & Recoupable Services		€ 3,060,110						
<b>Environmental Services</b>								
CFRAM Limerick City & Environs				€ 1,114,229		€ 4,201,540	€ 5,171,014	
2 x New Class B Fire Appliances 2022				€ 813,461		€ 813,461	€ 810,287	?
Capital MRCC STATION END				€ 7,194,819		€ 21,299,952	€ 20,379,154	
Capital - Dangerous Building 33-34 Thomas Street				€ 1,033,186		€ 1,063,223	€ 1,063,223	
E01 Landfill Operation and Aftercare		€ 502,964						
E02 Recovery & Recycling Facilities Operations		€ 770,523						



Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
E04 Provision of Waste to Collection Services		€ 443,967						
E05 Litter Management		€ 1,131,350						
E06 Street Cleaning		€ 6,249,167						
E07 Waste Regulations, Monitoring and Enforcement		€ 1,229,442						
E08 Waste Management Planning		€ 1,421,557						
E09 Maintenance of Burial Grounds		€ 1,720,039						
E10 Safety of Structures and Places		€ 674,854						
E11 Operation of Fire Service		€ 19,286,397						
E12 Fire Prevention		€ 721,892						
E13 Water Quality, Air and Noise Pollution		€ 1,145,446						
E14 Agency & Recoupable Services		€ 4,445,351						
E15 Climate Change and Flooding		€ 407,798						
<b>Recreation &amp; Amenity</b>								
Askeaton Pool & Leisure Upgrade Works			€ 1,263,979			€ 1,485,528	€ 1,281,731	
Sports Capital Fund for Leisure Facilities			€ 800,000			€ 800,000	€ -	
King Johns Castle				€641,847.70		€ 1,391,243	€ 700,000	
Limerick Greenway Hub at Rathkeale - Car Park				€ 579,157		€ 1,958,453	€ 2,006,809	
F01 Leisure Facilities Operations		€ 674,741						
F02 Operation of Library and Archival Service		€ 6,877,701						
F03 Outdoor Leisure Areas Operations		€ 4,463,350						
F04 Community Sport and Recreational Development		€ 734,764						
F05 Operation of Arts Programme		€ 4,414,105						
G04 Veterinary Service		€ 827,797						
<b>Miscellaneous Services</b>								
Capital Replacement Plant				€ 2,391,074		€ 5,892,988	€ 5,937,844	
Capital - Merchants Quay DEM Fit Out				€ 1,068,828	€ 1,068,828	€ 1,068,828	€ 500,000	
Fit out of Third Floor MQ ( Non-DEM area)				€ 723,029		€ 723,029	€ 950,000	
H01 Profit/Loss Machinery Account		€ 1,458,831						
H03 Administration of Rates		€ 5,253,019						
H04 Franchise Costs		€ 833,833						
H09 Local Representation/Civic Leadership		€ 3,244,216						
H10 Motor Taxation		€ 976,081						
H11 Agency & Recoupable Services		€ 1,791,588						

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Cap. Digital Strategy Programme			€ 853,888	€ 853,888		€ 1,889,769	€ 2,558,737	
<b>Totals</b>		<b>€ 935,536,621</b>	<b>€ 4,420,065</b>	<b>€ 219,026,829</b>		<b>€ 605,030,162</b>	<b>€ 760,480,344</b>	

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
Bloodmill Road		€ -	€ -	€ 738,979		€ 2,571,321	
Plassey Road / Milford Junction Upgrade		€ -	€ -	€ 5,960,547		€ 7,793,693	
NTA 2021 Fr Russell Road Cycle Scheme LCC/21/0001		€ -	€ -	€ 3,399,912		€ 4,881,913	
Ros Mor to Childers Road Active Travel Scheme		€ -	€ -	€ 2,271,552		€ 2,571,321	
SHIPC - Clonmacken Construction - 43 Units		€ -	€ -	€ 3,086,502		€ 14,991,438	
<b>Totals</b>		€ -	€ -	€ 15,457,492		€ 32,809,686	

# **Appendix - B**

## **Quality Assurance Checklists**

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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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	LCCC Procurement Policy and the overview by the Requisition Unit ensures adequate awareness of the requirements from a procurement perspective on every order raised.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes
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?	N/A	PSC has not been adapted
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes on relevant projects
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations have been disseminated to appropriate sections, and implemented
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
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	Independent Review by Internal Auditor
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	Process currently under way for implementation of PPR on all projects
Q 1.10	How many formal evaluations were completed in the year under review?	3	Process currently under way

	Have they been published in a timely manner?		for implementation of PPR on all projects.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process currently under way for implementation of PPR on all projects
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Process currently under way for implementation of PPR on all projects

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance indicators are defined at project level
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2.5	Business cases for new projects are prepared for and assessed by central government
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Projects are scrutinised through the Capital Works Management Framework review

			processes
Q 2.9	<p>Was the evidence base for the estimated cost set out in each business case?</p> <p>Was an appropriate methodology used to estimate the cost?</p> <p>Were appropriate budget contingencies put in place?</p>	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>	2	Experience on previous projects informs the approach on new projects.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Business cases for new projects are prepared for and assessed by central government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Procurement Unit assist with queries and training is ongoing - Refresher and new users
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, in line with guidelines
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	On-going discussions with Approving Authority
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	On-going discussions with Approving Authority
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	N/A



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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2.5	Where applicable
Q 3.4	Was an appropriate appraisal method used?	2.5	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Yes
Q 3.6	Did the business case include a section on piloting?	N/A	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	No Pilot scheme undertaken 2024
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Pilot scheme undertaken 2024
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Pilot scheme undertaken 2024
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Pilot scheme undertaken 2024
Q 3.11	Was the required approval granted?	3	Included in budget process
Q 3.12	Has a sunset clause been set?	1	Process currently underway for implementation of analysis system
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
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?	2	Process currently underway for implementation of analysis system

Q 3.15	Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system
--------	--	---	--

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Extensions to budgets or timelines sought from approving body where appropriate
Q 4.7	Did budgets have to be adjusted?	2	As required - occasionally
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	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.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
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?	Y	Yes

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Process underway for implementation of analysis system
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	2	Process currently underway for implementation of analysis system
Q 5.7	Are unit costings compiled for performance monitoring?	2	Process currently underway for implementation of analysis system
Q 5.8	Are other data compiled to monitor performance?	2	Process currently underway for implementation of analysis system
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Process currently underway for implementation of analysis system
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Process currently underway for implementation of analysis system

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Process currently under way for implementation of PPR on all projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
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	
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 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	2	Yes, ongoing process involving senior management and approving authority
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	Y	Reviews can highlight improved efficiencies in a number of areas i.e. air, noise , modal shift patterns.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	Y	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N	n/a for year under review
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N	N/A
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.

# Appendix - C

## In-Depth Checks

## Appendix 3.1: Indepth Checks – Regen - Cosgrave Park and Dalgaish Park

### Section A: Introduction

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

Programme or Project Information	
Name	Regen - Cosgrave Park and Dalgaish Park (N30A/2/11 and N30/1/51)
Detail	<p>The objective of this project was to deliver social and affordable homes consisting of:</p> <ul style="list-style-type: none"> <li>• 40 Units at Dalgaish Park Moyross (N30/1/51) 27 units delivered</li> <li>• 50 units at Cosgrave Park , Moyross (N30A/2/11) 30 units delivered under this contract, the remaining 20 units will be developed as part of Cosgrave Park Phase 2 which is due to go for Part 8 planning imminently for remaining 20 units.</li> </ul>
Responsible Body	Limerick City & County Council
Current Status	Expenditure being incurred
Start Date	2015
End Date	N/A
Overall Cost	<p>€22,526,090.00</p> <p>Note: This is the Stage 4 all-in budget approved by the DHLGH.</p> <p>LCCC have recently submitted a budget adjustment application to the DHLGH with a projected Stage 5 all-in cost of €24,999,727.74 including VAT</p>



## Project Description

The objective of this project was to deliver social and affordable homes consisting of:

- 40 Units at Dalgaish Park Moyross (N30/1/51)
- 50 units at Cosgrave Park , Moyross (N30A/2/11)

LCCC received fundings from the Department of Housing, Local Government and Heritage (formally the Department of Environment, Community and Local Government), to complete this project.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

## Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Regen - Cosgrave Park and Dalgaish Park. A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The site should be developed in the short-term for replacement housing and can deliver the following key opportunities</p> <ul style="list-style-type: none"> <li>○ Is immediately adjacent to District Centre providing access to key mixed-use services.</li> <li>○ Allows for increased density immediately adjacent to District Centre in line with national policy.</li> <li>○ Creates several link points into adjacent existing neighbourhoods, which is</li> </ul>	<ul style="list-style-type: none"> <li>○ Expenditure of €24,908,261.93 was determined and claimed for this project to date.</li> <li>○ A budget of €22,526,090.00 was determined and approved by the Approving Authority for this project.</li> </ul> <p>Note: Expenditure to date includes payments made under the Inflation /Supply Chain Delay Co-Operation Framework Agreement, this money is not being recouped from the DHLGH and is therefore not included within Stage 5 all-in projected costs</p>	<ul style="list-style-type: none"> <li>○ Phase 1 – Economic assessment, Feasibility assessment, Project appraisal plan, Project brief, and traffic modelling report</li> <li>○ Phase 2 – Business case, Cost benefits analysis, Option Selection report, and project appraisal balance sheet</li> <li>○ Phase 3 – Peer review, and project approval</li> <li>○ Phase 4 – Planning approval</li> <li>○ Phase 5 – Appointment of technical advisors, Approval to progress.</li> </ul>	<ul style="list-style-type: none"> <li>○ Awarding of the Contract to highest scoring tenderer to complete required works.</li> <li>○ Regular reports on monitoring of the project.</li> <li>○ 27 units at Dalgaish Park</li> <li>○ 30 units at Cosgrave Park</li> </ul>	N/A

<p>of benefit socially and economically, further breaking down the barriers between existing neighbourhoods.</p> <ul style="list-style-type: none"><li>○ Creates a new connection between LIT and the District Centre at Watch House Cross.</li><li>○ Improves access to and from Ballynanty.</li><li>○ Will provide a continuous street wall along Moyross Avenue, creating a strong urban edge.</li><li>○ Can be developed in the short-term on lands within the ownership of Limerick City and County Council.</li></ul>				
---	--	--	--	--

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

The following section tracks the Regen - Cosgrave Park and Dalgaish Park project from inception to current status in terms of major project /programme milestones.



10 February 2015	Approval for 50 Units at Cosgrave Park
March 2015	Capital appraisal for residence development
May 2015	Approval of 40 units at Dalgaish Park
June 2020	Tender Cost check
August 2021	Main contract tender evaluation
March 2022	Main contract award
April 2022	Start on site
December 2023	Substantial completion. Note: This project had a phased Substantial Completion: Cosgrave Park - Block A (6 units), November 2023 Cosgrave Park - Block B (15 units), June 2024 Cosgrave Park - Block C (4 units), November 2023 Cosgrave Park - Block D (5 units), April 2024 Dalgaish Park - Block E (20 units), November 2024 Dalgaish Park - Block F (7 units), November 2024 Cosgrave Park / Dalgaish Park - External works, March 2025

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Regen - Cosgrave Park and Dalgaish Park (N30A/2/11 and N30/1/51) project.

Project / Programme Key Documents	
Title	Details
Dalgaish & Cosgrave Park capital appraisal	Outlines the need, feasibility study, objectives, constraints and benefits of the projects .
Stage 1 and 2 Approval.	Outlines the approval of the 40 Units at Dalgaish Park Moyross (N30/1/51) and 50 units at Cosgrave Park , Moyross (N30A/2/11).
Stage 1 and 2a Report	Outlines the investigations made by the design team based on the project brief and the outputs required to be delivered under the Project Execution Plan (PEP).
Tender Cost Check	Provides cost breakdown.
Project Execution Plan	<p>The purpose of the Project Execution Plan (PEP) is to;</p> <ul style="list-style-type: none"> <li>• Detail the plans, procedures and control processes.</li> <li>• Define Roles and Responsibilities of all project participants to ensure that everyone understands, accepts and completes their responsibilities.</li> <li>• Outline the mechanisms for monitoring, review, and feedback by defining reporting and meeting requirements.</li> </ul>
Project Information Memorandum	The document states the project requirements, structure and procedures as defined by the Project Coordinator.

**Key Documents 1: Dalgaish & Cosgrave Park Capital Appraisal:** Outlines the need, objectives, and benefits of the project.

**Key Documents 2: Stage 1 and 2 Approval:** This details of approval of the project by the Sanctioning Authority.

**Key Documents 3: Stage 1 and 2a Report :** This details project issues and risks taking into consideration the strategies for the project's design, programme, quality and cost.

**Key Documents 4: Tender Cost Check:** This document details the cost breakdown of the project.

**Key Documents 5: Project Execution Plan :** This details the project brief, roles and responsibilities, programme management project control and administration.

**Key Documents 6: Project Information Memorandum:** This details the project objective, scope, service required, tender requirements, funding and the Sanctioning Authority.

#### Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Regen - Cosgrave Park and Dalgaish Park (N30A/2/11 and N30/1/51) project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Dalgaish & Cosgrave Park Capital Appraisal	Details the appraisal stage of the project and outlines the objectives, constraints and benefits of the projects	Available on Project File.
Stage 1 and 2 Approval.	Details the appraisal stage of the project and approval by the Sanctioning Authority	Available on Project File.
Stage 1 and 2a Report	Details the investigations made by the design team based on the project brief and the outputs required to be delivered under the Project Execution Plan (PEP)	Available on Project File.
Tender Cost Check	Details project cost breakdown.	Available on Project File.

Project Execution Plan	Details the project brief, roles and responsibilities, programme management, project control and administration	Available on Project File.
------------------------	---	----------------------------

### Data Availability and Proposed Next Steps

All data appropriate to the appraisal and implementation stage of the project are available and on file.

### Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Regen - Cosgrave Park and Dalgaish Park (N30A/2/11 and N30/1/51) 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 Infrastructure Guidelines?

Based on a review of the information supplied, with the exception of the improvements noted below and in **Section 2** of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Infrastructure Guidelines.

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

All data appropriate to the project are available and on file.

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

Deloitte recommended that;

- There are appropriate mechanisms in place to ensure that the implementation stage is closely monitored and all developments communicated to the Accounting Officer and Approving Authority and to the Government as necessary see **Section 2.2**).
- LCCC should ensure that a comprehensive assessment of other viable options, including the option of doing nothing, is conducted for each project appraisal. This consideration should be documented and maintained on file (see **Section 2.3**).

### Section B Step 6: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Regen - Cosgrave Park and Dalgaish Park (N30A/2/11 and N30/1/51) project.

#### Summary of In-Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined in **Section 2** of this report.

## Appendix 3.2: Indepth Checks – Capital MRCC STATION END

### Section A: Introduction

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

Programme or Project Information	
Name	Capital MRCC STATION END
Detail	Project established by the National Directorate for Fire and Emergency Management to deliver a next generation fire service communications and mobilisation system.
Responsible Body	Limerick City & County Council
Current Status	Expenditure being incurred
Start Date	2023
End Date	N/A
Overall Cost	€21,299,952.00

## Project Description

Project established by the National Directorate for Fire and Emergency Management to deliver a next generation fire service communications and mobilisation system.

LCCC received fundings from the Office of Public Works (OPW) to progress this project.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

## Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Program Logic Model (PLM) for the Capital MRCC STATION END project. A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>"This Options Report seeks to provide members of the Board with an updated and fully contextualised review of the current commercial position of Systel Ltd. With Systel Ltd., still within a form of administration, though the French courts, the commercial and financial position of the company is evaluated within the short, medium and longer term."</li> <li>The report examines the current supplier landscape and reviews the market position in relation to the provision of command, control and communications systems</li> <li>The report concludes that there is a low risk of the company failing in the short term, however the medium and longer term financial position, presents significant risk.</li> </ul>	<ul style="list-style-type: none"> <li>Expenditure of €21,299,952 was determined and claimed for this project to date.</li> <li>A budget of €20,379,154 was determined and approved by the Approving Authority for this project.</li> </ul>	<ul style="list-style-type: none"> <li>Options Review Reprt</li> <li>Options Assessment</li> <li>Business Continuity</li> <li>Approval to plan project</li> <li>Tendering for associated works</li> <li>Main project tenders</li> </ul>	<ul style="list-style-type: none"> <li>Awarding of the Contracts to selected tenderers to complete options and appraisal reports</li> <li>Appointment of contractors for associated works</li> <li>Tender for main project contractor</li> <li>Regular reports on monitoring of the project from the contractor.</li> </ul>	N/A



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

The following section tracks the Capital MRCC STATION END project from inception to current status in terms of major project/programme milestones.

February 2023 Options presented to the Strategic Implementation Group

March 2023 Options outlined to the NDFEM Management Board

August 2023 Evaluations Teams meetings

November 2023 Completion of evaluation meetings

February 2024 Award of Contract

February 2024 – present Project implementation

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for Capital MRCC STATION END project.

Project / Programme Key Documents	
Title	Details
Options Review Report	Provide members of the Board with an updated and fully contextualised review of the current commercial position of Systel Ltd.
Options Assessment Report	Outlines the key project considerations, financial exposure , outcomes and recommendations
Direct Award	Outline progress to date in terms of the procurement, by direct award, of the replacement National mobilisation and Communication platform
Command and Contro Project Governance Structure	Outline of management structure of NMACS/NEC Project
Approval Letter from National Directorate for Fire and Emergency Management (NDFEM)	Details appoval of the project by sanctioning authority
NNMACS Reports on Procurement	Details the update provided to NDFEM Management Board on the procurement of a replacement command and control platform in the context of the termination of contract with the existing supplier
NNMACS – Weekly Project Review	Details the status of the project

**Key Document 1:** Options Review Report: The report addresses the following issues, Current Commercial Position of Systel Ltd, Business Continuity, risks and options.

**Key Document 2:** Options Assessment Report: The report captures the key considerations associated with the potential ending of support for the current solution.

**Key Document 3:** Direct Award : Outlines the strategic priorities,market engagement , process evalution teams and scoring methodology .

**Key Document 4:** Command and Control Project Governance Structure: outline the overall governance structure of the National Command and Control project.

**Key Document 5:** Approval Letter from NDFEM: This details approval of the project by sanctioning authority.

**Key Document 6:** NNMACS Reports on Procurement : This details updates provided to the NDFEM Management Board.

**Key Document 7:** NNMACS – Weekly Project Review: This details the meetings and associated actions of the oversight group charged with oversight of the project

#### Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Capital MRCC STATION END project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Options Review Report	Outlines a detailed project plan.	Available on Project File.
Options Assessment Report	Details the events and circumstances for justification for the provision of contingency arrangements to assure operational continuity, should support for the Systel solution be ceased	Available on Project File.
Direct Award	Includes the evaluation criteria and preferred supplier	Available on Project File.
Command and Control Project Governance Structure	Outlines the high level structure of the NNMACS national command and control project.	Available on Project File.
Approval Letter from NDFEM	Details approval of the project by sanctioning authority	Available on Project File.
NNMACS – Weekly Project Review	Details the meetings and associated actions of the oversight group charged with oversight of the project	Available on Project File.

#### Data Availability and Proposed Next Steps

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

#### **Section B – Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the Capital MRCC STATION END 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 Infrastructure Guidelines?**

Based on the fieldwork performed there were no recommendations raised in relation to this project.

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

All data appropriate to the project are available and on file.

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

Based on the fieldwork performed there were no recommendations raised in relation to this project.

#### **Section B Step 6: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Capital MRCC STATION END project.

##### **Summary of In-Depth Check**

Based on the fieldwork performed there were no recommendations raised in relation to this project.

## Appendix 3.3: Indepth Checks – Limerick Greenway Hub at Rathkeale

### Section A: Introduction

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

Programme or Project Information	
Name	Limerick Greenway Hub at Rathkeale
Detail	The Limerick Greenway Hub at Rathkeale forms part of the 40km Limerick Greenway which extends from Rathkeale to the Kerry/Limerick border at Abbeyfeale. The Limerick Greenway connects with the Kingdom of Kerry Greenway – Abbeyfeale to Listowel. The Limerick Greenway Hub @ Rathkeale project involved the construction of a public carpark and public realm area with all ancillary infrastructure along with the restoration of the derelict Goods Shed incorporating bike hire and public toilets.
Responsible Body	Limerick City & County Council
Current Status	Within the Defects Liability Period
Start Date	2020
End Date	N/A
Overall Cost	€2,006,809.00

## Project Description

The development approach for the Limerick Greenway recognises the interdependencies between greenway investment and sustainable community development. The investment focus is designed to maximise the community engagement opportunities and build on community tourism as a niche development approach.

LCCC received partial funding from Transport Infrastructure Ireland and the Department of Rural & Community Development along with LCCC's own resources to complete this project.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

## Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Limerick Greenway Hub at Rathkeale project. A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>○ To improve the infrastructure of the Limerick Greenway to support economic development focused on the tourism potential of West Limerick.</li> <li>○ To enhance the quality of the Greenway as an amenity which is safe and accessible to all, to improve quality of life in communities, health and well-being of people and enhance place-making for local communities in West Limerick.</li> <li>○ To further community development and social inclusion.</li> <li>○ To promote accessible travel (for work, school and recreation) between towns and villages in</li> </ul>	<ul style="list-style-type: none"> <li>○ A budget of €2,006,809 was determined and approved by the Approving Authority for this project.</li> <li>○ Expenditure of €1,958,452.89 was determined and claimed for this project to date.</li> </ul>	<ul style="list-style-type: none"> <li>○ Capital appraisal document complete</li> <li>○ Applications completed and approved</li> <li>○ Competition for Tenders for consultants and construction.</li> </ul>	<ul style="list-style-type: none"> <li>○ Awarding of the Contract to the highest scoring tenderer to complete the works.</li> <li>○ Regular reports on monitoring of the project.</li> </ul>	N/A

<p>rural West Limerick impacting positively on health and well-being and the environment.</p> <ul style="list-style-type: none"> <li>○ To create greater awareness of, and open up access to, the natural landscape/ environment of West Limerick, its heritage and culture and showcase and protect this for the current and future generations.</li> </ul>				
--	--	--	--	--

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

The following section tracks both samples selected under the the Limerick Greenway Hub at Rathkeale project from inception to conclusion in terms of major project/programme milestones.



August 2020	Project Application
November 2020	Project Business Case (GSG)
January 2021	Business Proposal Approved
May 2021	Approved Officers Order
June 2021	Proposed commencement date
February 2023	Approved Chief Executives Order
March 2023	Signed Contract
April 2023 – 31 December 2024	Project implementation

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Limerick Greenway Hub at Rathkeale project.

Project / Programme Key Documents	
Title	Details
GSSL Report (Business case Greater Southern Greenway)	The purpose of this report is to provide independent analysis of a range of potential impacts and scenarios that are contingent on future private and / or public private investment and the provision of the appropriate level of infrastructure to facilitate the site activities assumed with the scenarios created.
Project Proposal	Details the Project description
Tender Award Recommendation	Provides recommendation on tender award
Memo to Transport Infrastructure Ireland	Provides detail for the Level of Service that would be required for Greenway patrons
Tender Assessment report	A review of tender report prior to awarding of main contract for construction
Signed Memo to LCCC Chief Executive	This document seeks approval of the CE for revised additional fees
Signed contract agreement for contractor	Awarding of contract for Contractor

**Key Document 1: GSSL Report (Business case Greater Southern Greenway):** This business case is the examination of the investment options for the GSSL (now the Limerick Greenway) to support its strategic ambition to become a regional socio-economic stimulus in predominantly rural communities.

**Key Document 2: Project Proposal :** This outlines the the Project description and cost estimates.

**Key Document 3: Tender Award Recommendation :** This provides details on the project brief ,summary of tenders , comments and award recommendation .

**Key Document 4: Memo to Transport Infrastructure Ireland:** This provides details to Transport Infrastructure Ireland on the proposed project



**Key Document 5: Tender assessment report:** This document details the competitor analysis performed on tenders received for the contractor services.

**Key Document 6: Signed Memo to LCCC Chief Executive:** This document details approval by LCCC Chief Executive for revised additional fees.

**Key Document 7: Signed contract agreement for contractor:** This included the contract put in place with the main contractor.

#### Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Limerick Greenway Hub at Rathkeale project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
GSGL Report (Business case Greater Southern Greenway)	The business case rationale for the development of the GSGL (now the Limerick Greenway) is based on to develop a new focus to enhance the socio-economic and community capacity of all the towns and villages along the Limerick Greenway	Available on Project File.
Project Proposal	Outlines the the Project description and cost estimates	Available on Project File.
Tender Award	Outlines the approval of the project by the sanctioning authority	Available on Project File.
Memo to Transport Infrastructure Ireland	Outlines details to Transport Infrastructure Ireland on the proposed project	Available on Project File.
Tender assessment report for contractor	This document details the competitor analysis performed on tenders received for the contractor services.	Available on Project File.
Signed Memo to LCCC Chief Executive	Outlines approval by LCCC Chief Executive for revised additional fees	Available on Project File.
Signed contract agreement for contractor	Outlines that an executed contract was in place with the main contractor	Available on Project File.

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

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

### **Section B – Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for Limerick Greenway Hub at Rathkeale 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 Infrastructure Guidelines?**

Based on a review of the information supplied, with the exception of the improvements noted below and in **Section 2** of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Infrastructure Guidelines.

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

All data appropriate to the project are available and on file. However, some enhancements are required to the contents of this data.

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

Deloitte recommend that following ;

- There are appropriate mechanisms in place to ensure that the implementation stage is closely monitored and all developments communicated to the Accounting Officer and Approving Authority and to the Government as necessary. (See **Section 2.2**)

### **Section B Step 6: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Limerick Greenway Hub at Rathkeale project.

#### **Summary of In-Depth Check**

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined in **Section 2** of this report.

## Appendix 3.4: Indepth Checks – Affordable Housing Purchase Scheme – Bru Na Gruadan

### Section A: Introduction

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

Programme or Project Information	
Name	Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units
Detail	This is a scheme approved under the Affordable Housing Fund to assist in the delivery of 25 affordable houses,
Responsible Body	Limerick City & County Council
Current Status	Capital expenditure being incurred
Start Date	2023
Overall Cost	€1,875,000.00

### Project Description

This is a scheme approved under the Affordable Housing Fund to assist in the delivery of 25 affordable houses,

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.

### Section B – Step 1: Logic Model Mapping


As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units. A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>Affordability Challenge: This is a requirement in order to ensure that AHF funding is focused on areas with an affordability housing need</li> <li>Minimum Number of Dwellings: Proposals must include a minimum number of ten dwellings. This is in order to ensure administrative efficiency and promote affordable housing delivery;</li> <li>Location: The location of any proposal must be within an urban settlement area as defined by the CSO;</li> <li>Residential Density and Layout: Proposals must meet the net residential densities specified in accordance with Sustainable Residential</li> </ul>	<ul style="list-style-type: none"> <li>The primary input to the project is €1,875,00.00 in funding towards the overall project development.</li> <li>Expenditure of €909,833.00 was determined and claimed for this project to date.</li> </ul>	<ul style="list-style-type: none"> <li>Stage 1 and Stage 2 assessment conducted by LCCC to determine viability of project.</li> <li>Stage 1 - Application is assessed by the Housing Agency against the selection and award criteria.</li> <li>Stage 2 – Consents /Supports Submission - LA submit evidence/ confirmation of all statutory consents (Planning/Building Control) and certifications in relation to completed projects.</li> </ul>	<ul style="list-style-type: none"> <li>Delivery of affordable housing units</li> </ul>	N/A

<p>Development in Urban Areas, issued as Statutory Guidelines for Planning Authorities in 2009 and any further updates;</p> <ul style="list-style-type: none"> <li>• Unit Cost Ceilings: Unit cost ceilings will apply to proposals for affordable homes. This is to ensure value for money to the Exchequer.</li> <li>• Affordability Gain: There should be a minimum of 15% discount on open market values of comparable new builds for affordable purchase proposals, taking the AHF funding into account. Likewise, Cost Rental proposals should achieve a level of a minimum of 25% below market rents;</li> <li>• Inclusion: In order to promote the development of inclusive communities, proposals of more than 100 homes must meet inclusivity minimums</li> </ul>				
---	--	--	--	--

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

The following section tracks samples selected under Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units from inception to conclusion in terms of major project/programme milestones.



April -May 2022	Expression of interest undertaken by Council
September 2022	Approval of application by the Sanctioning authority .
April 2023	LCCC and the Provide sign Affordable Housing Subsidy Agreement
May 2023	LCCC advertise scheme
September -October 2023	Nominees and LCCC enter into an Affordable purchase dwelling arrangement
May 2024	Phase 1 completion
August 2024	Phase 2 completion
September 2024	Phase 3 completion
December 2024	Phase 4 and 5 completion

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units.

Project / Programme Key Documents	
Title	Details
Affordable Housing Fund Application	Provides information required for selection and award criteria
AHF Approval Letter LCC	Provides approval of the project by the Department.
Memo – Approval of recommendation by Director Of Service	Documents the projects details and recommendation of approval by LCCC Director of Service
Affordable Housing Subsidy Agreement	Agreement signed by FHS Development and LCCC for selection of nominees acquiring affordable dwellings under Affordable Housing Fund Scheme.
Grant Agreement	Provides detail of agreement entered between the Department and LCCC
Progress Report	Provides updates of meetings between LCCC and the Developer
Circular Housing 23/2021	Outlines the expansion of the Serviced Sites Fund as committed in the Programme for Government. Renamed as the Affordable Housing Fund.

**Key Document 1: Affordable Housing Fund Application:** This sets out the selection criteria .

**Key Document 2: AHF Approval Letter LCC:** This sets the approval of the project for Affordable Housing Fund .

**Key Document 3: Memo – Approval of recommendation by Director Of Service:** This sets out recommendation of approval by Director of Service for funding .

**Key Document 4: Affordable Housing Subsidy Agreement :** This sets out the details of the agreement, sale specification , plan of direct sales units and direct sales process.

**Key Document 5: Grant Agreement:** This sets out the details of the agreement entered between Department of Housing, Local Government and Heritage (DOHLGH) and LCCC.

**Key Document 6: Progress Report:** This sets out progress updates with the Developer during building phase .

**Key Document 7: Circular Housing 23/2021:** This sets out the details of the the expansion of the Serviced Sites Fund as committed in the Programme for Government. Renamed as the Affordable Housing Fund.

#### Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Affordable Housing Fund Application	Details the general conditions of selection, award marks and financial details	Available on Project File.
AHF Approval Letter LCC	Details the funding approved	Available on Project File.
Memo – Approval of recommendation by Director Of Service	Details the project background and recommendation of approval by LCCC Director of Service	Available on Project File.
Affordable Housing Subsidy Agreement	Sets out the details of the agreement , milestones, plan of direct sales units and direct sales process	Available on Project File.
Grant Agreement	Sets out the details of the agreement entered between Department of Housing, Local Government and Heritage (DOHLGH) and LCCC.	Available on Project File.



Progress Report	This sets out progress updates with the Developer during building phase	Available on Project File.
Circular Housing 23/2021	This sets out the details of the expansion of the Serviced Sites Fund as committed in the Programme for Government. Renamed as the Affordable Housing Fund.	Available on Project File.

### Data Availability and Proposed Next Steps

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

### Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units 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 Infrastructure Guidelines

Based on a review of the information supplied, with the exception of the improvements noted below and in **Section 2** of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Infrastructure Guidelines.

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

All data appropriate to the project are available and on file.

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

Deloitte recommended that;

- LCCC should ensure that a comprehensive assessment of other viable options, including the option of doing nothing, is conducted for each project appraisal. This consideration should be documented and maintained on file (See **Section 2.2**).

### Section B Step 6: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units.

#### Summary of In-Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined in **Section 2** of this report.

## Appendix 3.5: Indepth Checks – Street Cleaning

### Section A: Introduction

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

Programme or Project Information	
Name	Operation of Street Cleaning Services
Detail	This project involves the delivery of the operations of Street Cleaning services within the administrative area of Limerick City & County Council
Responsible Body	Limerick City & County Council
Current Status	Current expenditure being incurred
Start Date	January 2024
End Date	December 2024
Overall Cost	€6,249,167.34

## Project Description

This project relates to the operation of the street cleaning services within the administrative area of LCCC.

We set out in this Appendix the check methodology used as part of this review. The methodology and template used in this appendix was developed by the Economic and Financial Evaluation Unit (EFEU) in the Department of Transport and have been deemed to be applicable within the Local Government sector.


## Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Operation of street cleaning services. A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>The delivery of street cleaning services within the administrative area of Limerick City &amp; County Council</li> </ul>	<ul style="list-style-type: none"> <li>Budgetary allocation of €6,249,167.34</li> </ul>	<ul style="list-style-type: none"> <li>Annual budgetary setting and allocation</li> <li>Monthly review of service implementation</li> <li>Monthly review of budgetary performance</li> </ul>	<ul style="list-style-type: none"> <li>Delivery of street cleaning services within the administrative area of Limerick City &amp; County Council</li> </ul>	N/A

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

The following section tracks samples selected under the Operation of the street cleaning services from inception to conclusion in terms of major project /programme milestones.



October 2024	Preparation of annual service plan
November 2024	Approval of annual budget (as part of the approval of the wider Limerick City & County Council budget)
January – December 2024	Delivery of street cleaning services
January – December 2024	Monitoring of financial outturn of street cleaning services

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Operation of street cleaning services.

Project / Programme Key Documents	
Title	Details
Limerick City & County Council 2024 annual service plan	A service delivery plan
Annual adopted budget	Budget for the financial year ending 31 December 2024
Team development plans (for selected samples)	Documents aims and actions for 2024 for selected samples
Budgetary oversight meeting minutes	Evidences financial oversight throughout 2024

**Key Document 1: Limerick City & County Council 2024 annual service plan:** This sets out the LCCC service delivery objectives for 2024.

**Key Document 2: Annual adopted budget:** This sets out the LCCC adopted budget for 2024 within street cleaning services.

**Key Document 3: Team development plans (for selected samples):** This sets out the aims and actions for 2024 for selected samples within street cleaning services.

**Key Document 4: Budgetary oversight meeting minutes:** This sets out the monitoring of allocated budgets for selected samples within street cleaning services.

### Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Operation of street cleaning services. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Limerick City & County Council 2024 annual service plan	Details the the works being conducted by the street cleaning services within LCCC	Available on Project File.
Annual adopted budget	Details the adopted budget for 2024	Available on Project File.
Team development plans (for selected samples)	Details the aims and actions for 2024 for selected samples within street cleaning services	Available on Project File.
Budgetary oversight meeting minutes	Evidences financial oversight throughout 2024	Available on Project File.

#### Data Availability and Proposed Next Steps

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

#### Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Operation of street cleaning services 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 Infrastructure Guidelines?

Based on the fieldwork performed there were no recommendations raised in relation to this project.

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

All data appropriate to the project are available and on file.

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

Based on the fieldwork performed there were no recommendations raised in relation to this project.

#### Section B Step 6: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Operation of street cleaning services.

### Summary of In-Depth Check

Based on the fieldwork performed there were no recommendations raised in relation to this project.