Public Spending Code

Quality Assurance Report for 2023

To be submitted to the National Oversight and Audit Commission in compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Meath County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Chief Executive Officer- Kieran Kehoe

23rd May 2024

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1 Introduction

Meath County Council has completed this Quality Assurance Report as part of its on-going compliance with the Public Spending Code. The Quality Assurance procedure aims to gauge the extent to which Meath County Council and its associated agencies are meeting the obligations set out in the Public Spending Code[1] The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Compiling inventories of all projects/programmes at different stages of the Project Life Cycle**

   (Strategic Assessment, Preliminary Business Case, Final Business Case (including design, procurement strategy and tendering), Implementation, Review, Ex-Post Evaluation) Expenditure is examined under three headings, namely expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.

2. **Publish summary information on the Council's website of all procurements in excess of €10m, whether new, in progress or completed.**

3. **Checklists to be completed in respect of the different stages.**

   These checklists allow the Council and its agencies to self-assess their compliance with the Code in respect of the checklists which are provided in the PSC document.

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

   A number of projects or programmes (at least 5% of the total value of the capital inventory and at least 1% of the total value of the revenue inventory) are selected for closer examination.

5. **Complete a short report for the National Oversight and Audit Commission**

   which includes an inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the completed in-depth check templates, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any inadequacies found during the QA process.

This report fulfils the ninth requirement of the QA process for Meath County Council. 2023 is the tenth year in which the QA process has applied to local authorities. Projects and programmes which predate Circular 13/13[2] were subject to prevailing guidance covering

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[1] Public Spending Code, DPER, http://publicspendingcode.per.gov.ie/
[2] Circular13/13: The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Services – Standard Rules and Procedures

public expenditure, namely the *Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector 2005.*

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory compiled by Meath County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between capital and revenue projects and between three stages, expenditure being considered, expenditure being incurred, and expenditure recently ended.

An inventory of projects and programmes was first compiled in 2015 (for the 2014 QA Report) and the 2023 inventory continues to build on this original baseline. It can be found in Appendix 1 of this report and appears in the required format issued by NOAC.

All consideration of current (revenue) expenditure is carried out as part of the statutory Budget process as set out in the Local Government Act 2001 (as amended). In accordance with the Public Spending Code Guidance Document for local authorities, budget increases of €0.5m or more from one year to the next are to be included as expenditure under consideration. Eight revenue service categories increased by more than €0.5m between budget 2023 and budget 2024. The value of the increase appears against "expanded" service categories A05, A07, A09, B04, D06, D09, E07, E11. The total increase amounts to €20,176,506 million.

For expenditure being incurred, revenue services have been included where expenditure at service division level in 2023 was greater than €0.5 million. Revenue expenditure being incurred amounting to €171,602,716 million and is included in the inventory for 2023.

It has been agreed with the Department of Public Expenditure and Reform that the Capital Grant Scheme element of the project inventory will only be used in exceptional circumstances where a local authority commences its own grant scheme or primarily funds such a scheme. All other grant schemes relate to schemes commenced at Departmental level and are accounted for in the capital programme column of the QA inventory. There were no Council funded capital grant schemes in 2023.

In respect of capital projects there are ninety (90) under consideration, eighty-four (84) incurring expenditure and eight (8) which have recently ended. The value of all capital projects at all stages of the project life cycle in 2023 is €1,051,628,882 million. Total revenue programmes included in the 2023 inventory amount is €191,779,222 million. The total value of the 2023 inventory, both capital and revenue funded, for Meath County Council is €1,243,408,104.

2.2 Published Summary of Procurements

As part of the QA process the Council is obliged to publish summary information on our website for all procurements in excess of €10m. There were one procurement in 2023 which exceeded this threshold. A document to this effect has been added to https://www.meath.ie/council/your-council/finance-and-procurement/public-spending-code-quality-assurance-reports

3   Assessment of Compliance

3.1   Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high-level checks in Step 3 of the QA process are based on self-assessment by the Council and its agencies in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

Checklist 1: General Obligations not specific to individual projects/programmes

Checklist 2: Capital Expenditure being considered.

Checklist 3: Current Expenditure being considered.

Checklist 4: Capital Expenditure being Incurred.

Checklist 5: Current Expenditure being Incurred.

Checklist 6: Capital Expenditure Completed.

Checklist 7: Current Expenditure Completed.

The checklists are informed by the Project Inventory. The following table outlines the approach taken for the completion of the checklists.

Check-list Completion aligned with Project Inventory

Expenditure Type	Checklist to be completed
General Obligations	General Obligations – Checklist 1
A. Expenditure being considered	Capital Projects/Programmes – Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

A full set of checklists 1-7 was completed by Meath County Council, copies of which can be found in Appendix 2 of this report. Each question in the checklist is judged by a 3-point scale as follows:

1. Scope for significant improvements
2. Compliant but with some improvement necessary
3. Broadly compliant

In addition to the self-assessed scoring the answers are accompanied by explanatory comments.

3.2 Main Issues arising from Checklist Assessment

The completed checklists show the extent to which the Council and its agencies believe they comply with the Public Spending Code. Overall, the checklists show a satisfactory

level of compliance with the Code.

The latest guidance document (Version 4) was produced by the Finance Committee of the County and City Management Association in February 2021 to assist local authorities in meeting their obligations under the Code. This guidance document highlights the basic principles applicable under the PSC and offers a definition of these principles from a local government perspective. The Council, in implementing the Public Spending Code and in producing this report, has been guided largely by this document.

Checklist 1 provides an overview of awareness and compliance with the Public Spending Code and its requirements across the Council. It demonstrates good overall levels of compliance.

Capital expenditure within the Council is project-based and largely funded through capital grants, development levies, provisions from the Revenue Account and borrowing. The checklist for capital expenditure under consideration (checklist 2) suggests satisfactory levels of compliance with the Public Spending Code regarding the area of appraisal and evaluation.

Current expenditure can be defined as Revenue expenditure which is formally adopted by Council Members each year as part of the statutory budget process. The Public Spending Code confirms that the appraisal requirements do not apply to routine administrative budgets already in place and that the focus of the Code is on new or extending programme expenditure (checklist 3). Only new or extended revenue expenditure to the value of €0.5m or greater is subject to the application of the Code.

For Capital expenditure being incurred (checklist 4) satisfactory levels of compliance are evident in the checklist responses. There is a good level of compliance with internal controls and reporting as well as appropriate liaison with Sanctioning Authorities.

Checklist 5 details responses in relation to current expenditure during 2023. Revenue expenditure is determined by the annual budget process. National Key Performance Indicators are in place for the Local Government sector, and they supplement the internal management and monitoring framework already in place.

Checklist 6 deals with capital projects completed during the year under review. Eight (8) capital projects were completed in 2023 with an outturn cost of €14.85 million. There has been 1 post-project reviews undertaken in 2023.

Checklist 7 relates to current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued. No current expenditure programmes fell into this category in 2023.

Overall, the checklists reveal good levels of adherence to the principals and processes of the Public Spending Code. Responses indicating compliance levels of 2 and under will be followed up and monitored as part of the Quality Assurance process in future years.

3.3   In-Depth Checks

The following section details the in-depth checks which were carried out by the Council as part of the Public Spending Code. The value of the projects selected for in depth review must follow the criteria set out below:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all capital projects on the project inventory.

- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all revenue projects on the project inventory.

The minimum sample requirements can be achieved over a three-year period. The following table summarises the capital and revenue sample averages achieved over the period 2021 - 2023:

	Capital	Revenue
Inventory 2021	666,191,821	153,761,144
Inventory 2022	852,095,735	172,737,561
Inventory 2023	1,051,628,882	191,779,222
Total value of Inventory 2021 - 2023	2,569,916,438	518,277,927
Value of projects audited 2021 - 2023	209,495,980.00	13,665,578.42
% achieved over period 2021 - 2023	**8.15%**	**2.64%**

In selecting projects for audit each year an attempt is made to ensure that the sample is reflective of the broad range of activities that the Council carries out. Projects are selected for sample in such a way as to ensure that all the biggest spending service divisions are represented over a three to five-year period. This approach to sampling is in keeping with the requirements of the Public Spending Code.

The in-depth check methodology used in this report is based on the principals and guidance in the Public Spending Code and best practice evaluation tools. As part of this methodology an outline template must be completed by the evaluator when carrying out an in-depth check as part of the Quality Assurance Process. The templates once completed are the in-

depth check and are attached as an appendix to the Quality Assurance Report. The two projects which were selected for in-depth check this year were as follows:

- **Extension to Meath Co. Co. Civic HQ (€28M)**

- **Economic Development and Promotion - (Revenue Expenditure Code D09) - €5.1M expenditure in 2023.**

The in-depth checks were carried out by the Internal Audit Section of the Council in April and May 2024. Full copies of these in-depth checks can be found in Appendix 3, summaries of each are below.

3.3.1 Extension to Meath Co. Co. Civic HQ (€28M)

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the **Extension to Meath Co. Co. Civic HQ (€28M)**

Project Description

The Council has engaged in a competitive tendering process for technical services in respect of the development of an extension to Buvinda House located in IDA Business & Technological Park, Johnstown, Navan.

Initial Tender:

It is intended that the initial project would be completed by year ending 2022 at an estimated initial cost of €3.4M (in 2018).

The proposed project will consist of the following:
- Open-plan office space capable of seating up to 100 people (current seating arrangements consist of approximately 4.8m^2 office space per person excluding huddle rooms, print stations, tea stations and storage)
- Council chamber room to facilitate meetings of 40 councillors, 10 executive members and a public gallery
- Training Room (approximately 40m^2)
- 6 meeting rooms (approximately 18 - 24m^2)
- Internal finishes to match existing

- External finishes to blend with existing building
- All related services

In June 2020 there was a change of scope of the project.

The table below shows the changes in the brief from the tender document

Project Brief	Brief following Feasibility	Change in Brief
Open-plan office space capable of seating up to 100 people	Open-plan office space capable of seating up to 150 people	Open plan office space capable of seating 50 additional people
Council chamber room to facilitate meetings of 40 councillors, 10 executive members and a public gallery	Council chamber room to facilitate meetings of 40 councillors, 10 executive members and a public gallery	
Training Room (approximately 40m^2)	Training Room	
6 meeting rooms (approximately 18 - 24m^2)	8 meeting rooms	2 meeting rooms
Internal finishes to match existing	Internal finishes to match existing	
External finishes to blend with existing building	External finishes to blend with existing building	
All related services	All related services	
	Cathaoirleach's office	Cathaoirleach's office
	External Landscaping	External Landscaping
	Relocation of the attenuation system	Relocation of the attenuation system

In the costs estimates were excluding VAT. The previous order of magnitude costs estimate was issued in April 2020 in the sum of €14.76M. The current estimate is €18.23M, which is an increase costs of circa 3.47M or 23% of the total value. The increase in the value is as result of the hyper level of inflation experienced in the industry over the past 2 years. The SCSI Tender index shows tender costs were increasing by 6% to 7% every 6 months since the second half of 2020.

- April 2020 €14,764,172.00 (changes in scope)

- July 2022 €18,231,034.20 (due to inflation/covid etc)

- September 2022 the costs estimates were €25,615,784.00 (inflation plus sustainability) excl. vat.

This in-depth check has demonstrated that the appropriate project management guidelines have been adhered to (for the initial estimate of the project), the project has been properly managed and is therefore in compliance with the standards as set out in the Public Spending Code. The Project team have agreed to carry out the necessary requirements of the public spending code based on the revised costs and the recommendations attached below.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Transportation section and by discussions held with staff managing this project. The review provides Satisfactory Assurance (see Appendix 4) that this project is in compliance with the Public Spending Code.

3.4   Economic Development and Promotion - (Revenue Expenditure Code D09) – €5.1 expenditure in 2023

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the Economic Development and Promotion in 2023.

Delivery of the Economic Development and Promotion does comply with the standards set out in the Public Spending Code.

This in-depth check has demonstrated that the appropriate project management guidelines have been adhered to, the programme has been properly managed and is therefore in compliance with the standards as set out in the Public Spending Code.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Economic and Development department and by discussions held with staff managing this project. The review provides **Satisfactory Assurance** (see Appendix 4) that this project is in compliance with the Public Spending Code.

4 Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for the tenth year of this Quality Assurance process involved liaison with all sections and directorates within the Council. The in-depth checks carried out over the past ten years were useful in setting out the controls which are in place to ensure compliance with the Public Spending Code and the in-depth checks which form part of the quality assurance process are part of the Internal Audit annual work programme. The Public Spending Code requires that the in-depth checks take a broader evaluation review of projects and programmes assessing such things as project management, project appraisal and post project reviews.

The in-depth reviews undertaken by Internal Audit this year cover the required sample percentages under Section 4 of the Quality Assurance Process. Although the results of the reviews this year indicate satisfactory compliance with the Public Spending Code in respect of both projects/programmes sampled this may or may not accurately reflect compliance across the entire organisation. An overview of general compliance levels is provided in the checklists completed under section 3.

A constant review of processes and procedures is carried out across all spending departments to ensure high compliance with the Public Spending Code on an ongoing basis. Capital project spending codes are only created in the Council's financial management system where it can be demonstrated by project owners that the requirements of the Public Spending Code will be met in full. Management will continue to ensure that Directorates comply fully with the requirements of the Public Spending Code.

5 Conclusion

The inventory outlined in this report clearly lists the capital and revenue expenditure that is being considered, being incurred and that which has recently ended. There was one procurement in excess of €10m in the year under review. The checklists completed by the Council show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a small selection of projects/programmes showed a satisfactory level of compliance with the Public Spending Code overall. A constant review of processes and procedures is carried out across all spending departments in order to ensure high compliance with the Public Spending Code on an ongoing basis.

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Quality Assurance Report for 2023

Appendix 1

Inventory of Projects and Programmes above

€0.5m

See separate Excel file.

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Quality Assurance Report for 2023

Appendix 2

Self-Assessment Checklists

When completing the checklists, organisations should consider the following points.

- ❖ The scoring mechanism for the checklists is as follow:
  - o Scope for significant improvements = a score of 1
  - o Compliant but with some improvement necessary = a score of 2
  - o Broadly compliant = a score of 3

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	1	Training to be procured
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	Training to be provided
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?	2	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
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	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	

Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where cost variances occurred, lessons learned have been factored into similar type projects going forward.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1	Comment/Action Required
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?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	

		Self-Assessed Compliance Rating: 1 - 3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates? (Identify all decision gates)	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	1	
Q 3.4	Was an appropriate appraisal method used?	2	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	Market rates assessed and Dept. approval obtained.
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	

Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	No	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
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	
Q 3.15	Have steps been put in place to gather performance indicator data?	2	

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales, and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
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?	No	

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

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

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

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	0	
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?	1	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

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Appendix 3

In-Depth Checks

1. Meath County Council - Council Chamber & Offices

Internal Audit

Public Spending Code for 2023

In-Depth Checks

Meath County Council - Council Chamber & Offices

(Capital Expenditure under Consideration)

May 2024

Quality Assurance – In-Depth Check

Section A: Introduction

This introductory section details the headline information on **the Civic Offices accommodation and Council Chamber** project.

Project Information

Name	Meath County Council Council Chamber & Offices
Detail	Provision of new Council Chamber for Elected Members and office accommodation.
Responsible Body	Meath County Council
Current Status	Expenditure being Incurred
Start Date	First Proposed in 2018
End Date	Estimated Construction Completion 2027
Overall Cost	€28m (inclusive of Vat)

Project Description

The Council has engaged in a competitive tendering process for technical services in respect of the development of an extension to Buvinda House located in IDA Business & Technological Park, Johnstown, Navan.

Initial Tender:

It was intended that the initial project would be completed by year ending 2022 at an estimated initial cost of €3.4M (in 2018).

The proposed project will consist of the following:
•   Open-plan office space capable of seating up to 100 people (current seating arrangements consist of approximately 4.8m2 office space per person excluding huddle rooms, print stations, tea stations and storage)
•   Council chamber room to facilitate meetings of 40 councillors, 10 executive members and a public gallery
•   Training Room (approximately 40m2)
•   6 meeting rooms (approximately 18 - 24m2)
•   Internal finishes to match existing
•   External finishes to blend with existing building
•   All related services

In June 2020 there was a change of scope of the project.

The table below shows the changes in the brief from the tender document

Project Brief	Brief following Feasibility	Change in Brief
Open-plan office space capable of seating up to 100 people	Open-plan office space capable of seating up to 150 people	Open plan office space capable of seating 50 additional people
Council chamber room to facilitate meetings of 40 councillors, 10 executive members and a public gallery	Council chamber room to facilitate meetings of 40 councillors, 10 executive members and a public gallery	
Training Room (approximately 40m^2)	Training Room	

6 meeting rooms (approximately 18 - 24m^2)	8 meeting rooms	2 meeting rooms
Internal finishes to match existing	Internal finishes to match existing	
External finishes to blend with existing building	External finishes to blend with existing building	
All related services	All related services	
	Cathaoirleach's office	Cathaoirleach's office
	External Landscaping	External Landscaping
	Relocation of the attenuation system	Relocation of the attenuation system

The previous order of magnitude costs estimate was issued in April 2020 in the sum of €14.76M. The current estimate is €18.23M, which is an increase costs of circa €3.47M or 23% of the total value. The increase in the value is as result of the hyper level of inflation experienced in the industry over the past 2 years. The SCSI Tender index shows tender costs were increasing by 6% to 7% every 6 months since the second half of 2020.

- April 2020 €14,764,172.00 (changes in scope)
- July 2022 €18,231,034.20 (due to inflation/covid etc)
- September 2022 the costs estimates were €25,615,784.00 (inflation plus sustainability) excl. vat.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Meath County Council completed a Programme Logic Model (PLM) for the Council Champer and Office Space Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes

• Improved customer facilities and interaction • A permanent home for the elected members and Staff • Modern office space • Strong Corporate Governance and Value for Money • Greater energy efficiency • Improved operational Efficiency	• Adequately resource the project with staff to deliver • Provide cash flow for the project as it progresses through the lifecycle stages of the Public Spending Code	• Prepare Preliminary Capital Appraisal * • Prepare Procurement Strategy • Prepare Project Brief • Procure Professional Services for Project Design and Delivery • Secure Part 10 Planning • Procure Works Contractor • Prepare final Cost Report and Final Business Case. • Appoint Works Contractor • Monitoring Reports on the project which will include reports on the funding and expenditure. • Post Project Review • Ex Post Evaluation *No cost benefit needed if project under €20M. At feasibility stage in 2018, the project was estimated to be €3.4M.	• Definitive Project Brief • Project Design to fulfil the Project Brief. • Part 10 Planning Approval • Newly constructed Civic Building to accommodate Meath County Council staff and members.	• Improved experience for Meath County Council customers • MCC owned Council chamber • Centralised office space provided for MCC staff for • improved collaboration • Modern compliant facilities and accessibility for the public and staff • Energy Efficient building to meet targets set by government. • Capital Investment in local economy.

Description of Programme Logic Model

Objectives:

The objectives of the Civic Offices accommodation and Council Chamber project is to provide a new additional centralised office beside existing HQ and accommodation building for all elected and executive members of Meath County Council. The organisation needs additional accommodation to cater for increasing staff numbers and the accommodate permanent Chamber for Elected Members.

Inputs:
The primary input to the project is to provide capital funding of approximately €28 million (incl. Vat) which will be provided for by Meath County Council.

Activities:

The Key activities of the project that have already been addressed or are currently being addressed are:
- Prepare Procurement Strategy
- Secured Part 10 Planning
- Prepare Project Brief
- Procure Professional Services for Project Design and Delivery

Activities:

The Key activities of the project that have yet to be addressed and will be in the future are:
- Prepare Strategic Assessment Report
- Prepare Project Execution Plan
- Prepare official Cost Report, Final Business Case and Cost Benefit Analysis
- Procure Works Contractor
- Appoint Works Contractor
- Monitoring & Reporting
- Post Project Review

Outputs:

The primary output of the project is to construct modern Civic Office Accommodation for Meath County Council staff and members that is accessible, energy efficient and delivers a high-quality service for decades to come.

Outcomes:

The envisaged outcomes of the project are improved customer and staff experience whilst providing much needed capital investment in an area of declining economic activity.

Section B - Step 2: Summary Timeline of Project

The following section tracks Civic Offices accommodation and Council Chamber project from inception to the current status in terms of major project programme milestones.

Dates	Milestones
April 2018	Procurement of Integrated Design Team services commenced the restrictive procedure.
December 2018	Contract Date to appoint the Integrated Design Team (Bucholz McEvoy)
May 2019	Topographic Survey (Apex)
July 2019	Site Investigation (Causeway Geotech)
June 2020	Increase Scope of Brief
February 2024	Part 10 Planning Granted (ABP)
May - September 2024	Revaluate and prepare Strategic Assessment Report and Business Case

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Civic Offices accommodation and Council Chamber Project.

Key Project Documents

Title	Details
Capital Appraisal	Confirmation of strategic relevance, affordability, risk and recommendation to Approving Authority.
Procurement Strategy	Utilising current procurement guidelines and subsequent PSC.
Project Execution Plan	Document sets out the road map for the project. The document is an always live document. It will include the Project Programme schedule. (To be prepared for the next phases of the projects).
Design Brief	This is made up of several documents included as part of the Design Team Procurement: Project Information Memorandum, Tenderers Design Information, Information for Tenderers.
CE Orders	Appointment/ Approvals
Minutes	Record of meetings held/ attendance /decisions.
Payments	PO's/ Approvals/ Invoices etc.
Going forward other key documents expected are:	
Cost Plan	This document will be updated at the Capital Works Management Framework Project Review stages and will be a report that monitors and tracks the project budget.

Final Business Case	Confirmation of strategic relevance, shortlist of options, cost benefit analysis, affordability risk and recommendation to Approving Authority. (To be done)
Definitive Project Brief	This is made up of several documents included as part of the Contractor Procurement document and is prepared and evolved by the Design Team, it will essentially be the Works Requirements.
Management Reports	Reports to Management Team will be made at the appropriate junctures (at construction stage) and at a minimum at CWMF Project Review stages.
Construction Stage Monthly Reports	Reports on Construction Implementation to include, Contractors Report, Programme Report, Budget Report and any Notifications or Change Orders.
Post-Project Review & Closeout Report	Document to capture the success and areas for improvement / lessons learned on the project. the document reviews if the project met the Project Objectives.
Ex Post Project Evaluation	Ex-Post Evaluation assesses if the expected benefits and outcomes materialized.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Civic Office Accommodation. It evaluates whether appropriate data is available for the future evaluation of the project programme.

Data Required	Use	Availability
Reports - Design brief etc.	To view objectives, options considered, staff reporting governance structure, risks, design etc.	Yes, to date
CE orders	To provided authorisation and approvals and ensuring compliance with procurement and legislation	Yes, to date
Procurement documentation, procedures, and policies	To encourage VFM in accordance with policies and procedures.	Yes, to date
Funding /cost plans	To ensure funding is in place, allocated to job and monitored.	Yes, to date
Minutes/ reports/ programmed of Works.	To record decisions and approvals, monitoring of project, including its finances and to ensure Senior Staff and Management Team are updated frequently.	Yes, to date
Payments and backup documentation	To ensure spending is clearly accounted for and approved.	Yes, to date
Planning Permission	To confirm approval for building	Yes
Contracts	To ensure work is carried out responsibly and in accordance with relevant regs etc.	Not yet
Land and building Ownership documents.	To ensure Council have Landowner's (IDA) permission with lease in place	Will be available when construction is finished
Post Project Review & Close out Report.	To reveal lessons learnt for use in future projects.	Not yet

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Civic Offices accommodation and Council Chamber based on the findings from the previous sections of this report.

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

A business case (including a cost benefit analysis where appropriate) and project execution plan will be completed for the next phases of the project.

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

At the initial stages of the project the estimated costs were €3.4M, however, due changes in scope and volatility in costs (due to inflations/covid/supply change challenges) the project team will now undertake a review of the business case and prepare cost benefit analysis and project execution plan for a revised project with greater scope & additional facilities being proposed.

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

As the current proposed project has a lifetime project cost in excess of €20M it is recommended that the following be undertaken
- Strategic Assessment Report
- Cost benefit Analysis
- Final Business Case
- Ex Post Evaluation (post completion of project). Relevant data & metrics need to be identified at this stage to enable proposed project to be evaluated against desired outcomes (post completion).

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Civic Offices accommodation and Council Chamber Project.

- Current expenditure to date: €570,091 up to 31st December 2023
- Overall Capital cost of this project estimated figures €28M if proceeding based on current scope and design

	Internal Audit Recommendations Below	To be completed by Director and/ or Relevant Section Head.			Comments from Management Team
	Public Spending Code - New Civic Offices	**Proposed Actions/Actions to be undertaken**	**Timeline for delivery**	**Section/Person responsible**	
1.	As the current proposed project has a lifetime project cost in excess of €20M it is recommended that the following be undertaken • Strategic Assessment Report (SAR) • Cost benefit Analysis • Final Business Case • Ex Post Evaluation (post completion of project). Relevant data & metrics need to be identified at this stage to enable proposed project to be evaluated against desired outcomes (post completion).	• SAR/ business case • Prepare cost benefit analysis • Project execution plan • Ex Post Evaluation	Q4 2024 Q4 2024 Q4 2024 3 years post project completion	Project Team	Agreed

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth Check on the Civic Offices accommodation and Council Chamber Project.

•   Current expenditure to date: €570,091 up to 31st December 2023

•   Overall Capital cost of this project estimated figures €28M if proceeding based on current scope and design.

Internal Audit

Public Spending Code for 2023

In-Depth Checks

Meath County Council

Economic Development and Promotion

Quality Assurance – In Depth Check

Section A: Introduction

Programme or Project Information	
Name	Local Enterprise Office (LEO) D09 – Economic Development and Promotion)
Detail	Measure 2 refers to a range of training and mentoring developing supports to help new and existing micro enterprise to start and develop their business while also rolling out National Initiatives as set by Enterprise Ireland and LEO Network.
Responsible Body	Meath County Council
Current Status	Revenue Expenditure being Incurred – Current Expenditure
Start Date	1st January 2023
End Date	31st December 2023
Overall Cost	Expenditure €5.1m (D09)

Project Description

LEO Meath offers a range of training and mentoring, developing supports to help new and existing micro enterprise to start and develop their business which includes:

- Provision of direct financial supports to micro businesses.

- Offer business information, advisory services, and enterprise support.

- Deliver high-quality training to meet the needs of business.

- Mentor clients with experienced experts.

- Facilitate effective business networking.

- Offer advice on local authority regulations, planning, accessibility, environment, procurement, and other issues affecting business.

- Connect clients with appropriate state resources/agencies.

- Create progression pathways for high-potential companies to Enterprise Ireland.

- Organise key enterprise events.

- Promote entrepreneurship education in the local community.

- The website www.localenterprise.ie/Meath gives access to online information about LEO supports and services.

It also rolls out National Initiatives as set by Enterprise Ireland and LEO Network such as National Competitions, initiatives to promote their business and opportunities to take part at prospective meet the buyer events such as:

- National Enterprise Awards

- Student Enterprise Programme

- National Women's Enterprise Day

- National Enterprise Week

- Enterprise Tent – National Ploughing Championships

In addition, it hosts several seminars and events to actively encourage networking among clients and across counties. Seminar and events are also scheduled to allow them to promote their offering and to promote the grants and initiatives they have available to SME's as follows:

- Meath Made

- Digital for Business

- Green for Business

- LEAN for Business

- Local Enterprise Week

- Women in Business and Technology Network

- Meet Buyer Events

- Trading Online Voucher Seminars

- Microfinance Information Clinics

LEO MCC also actively engages in the use of social media, Radio Adverts and Newspaper Advertisements to promote upcoming events and competitions.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for LEO – Measure 2 – 2023. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
- To provide high quality business training and mentoring support. - To Provide entrepreneurs in Math with advice on starting and growing their small business. - The Local Enterprise Office Meath serves as a 'first stop shop' for start-up business and sole traders and is one of 31 dedicated teams across the LA Network. - To liaise with other Government Agencies/Supports	- Enterprise Ireland Funding Total (521,658) - Initial funding €455,000. - Additional funding €66,658 - MCC/LEO staff and associates costs. - LEO Network	- Procurement of Consultants/Trainers/Mentors. - Schedule & promote Training Programmes, Seminars/Events throughout the year. - Promote and encourage local business to implement LEAN and Green principles in their business. - Mentoring Advice Clinics. - Promote and participate in a host of National Events/Initiatives coordinated by the LEO Network nationally. - Promote and encourage applications for National Competitions.	1,243 Participants attended 41 Training Programmes & 19 Seminar/Events. - There were 227 mentoring clients during 2023. 18 Secondary Schools participated in Student Enterprise Programme with 1,204 students taking part. 18 Schools took part in Primary Schools Enterprise Initiatives with 590 students taking part.	- Training held to a very high standard and met with all client expectations - Client evaluations from mentoring were excellent. - Evaluations resulted in additional programmes/Initiatives sent by Enterprise Ireland rolled out with high up take in Start your Own Business (SYOB), LEAN, Student Enterprise Programme. - All LEO Metric's for 2023 were met.

Description of Programme Logic Model

Objectives:

The main objectives revolve around providing training and mentoring along with advice being provided to entrepreneurs in Meath. The LEO is also tasked to serve as a 'first stop shop' for start-up business and sole traders and also liaises with other Government Agencies/Supports.

Inputs:

The main input is the funding of €521,658 provided by Enterprise Ireland. Meath County Council/Local Enterprise Office staff and associated costs along with the National LEO Network are also critical to the success of the programme.

Activities:

Activities commence with the procurement of consultants, trainers, and mentors. Scheduling and promoting of training programmes, seminars, events, and clinics is an ongoing activity. The promotion of LEAN principles in business also occurs during the year along with the participation in National Events and Competitions.

Outputs:

Participation by clients in the various training, seminars, events, mentoring clinics in addition to schools taking part in the Student Enterprise Programmes.

Outcomes:

The benefits of the activities and outputs are a combination of the benefits gained by all participants from the training, mentoring, seminars, events, and participation in national competitions. Evaluation forms are widely used by LEO staff and courses are modified with some new programmes added because of the feedback from clients.

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

The following section tracks the process of planning, reviewing, and administering the Local Enterprise Office Measure 2 supports 2023 from inception to conclusion in terms of major project/programme milestones.

January	• Submission to Enterprise Ireland at start of year of performance metric targets for the year ahead vs output for the previous year. • Showcase 2023, RDS Dublin. Leading Craft and Design Businesses • Training Brochure • Ongoing training and mentoring support & processing of productivity supports applications (LEAN/Green/ Digital)
February	• Confirmation of budget allocations from Enterprise Ireland for Measure 2 supports • LEO makes its annual financial returns for previous year with deferred balances being agreed with Finance Section • Ongoing training and mentoring support & processing of productivity supports applications (LEAN/Green/ Digital)
March	• Meath Student Enterprise Programme County Final (took place in Knightsbrook Hotel, Co Meath. • Local Enterprise Week took place where numerous events took place from the 6th of March to the 10th of March 2023 • Women in Business and Technology Network • Ongoing training and mentoring support & processing of productivity supports applications (LEAN/Green/ Digital)
April	• Access to Funding Training • Canva for Business (Advanced) • Computerised Bookkeeping (SAGE) • Define your Business Idea Workshop • Start Your Own Business Course (SYOB) • Ongoing training and mentoring support & processing of productivity supports applications
May	• National Final of Student Enterprise Programme took place in Croke Park • Members of Meath MADE Product Photography session • Trading Online Voucher Seminar • Ongoing training and mentoring support & processing of productivity supports applications

June	• National Enterprise Awards – Meath LEO organized this as part of their three-year term of chairmanship • Women in Business and Technology Network • Ongoing training and mentoring support & processing of productivity supports applications
July	• Google Ads Training • Instagram for Business (Beginners) • Start Your Own Business Course Online July 2023 • Trading Online Voucher Seminar • Ongoing training and mentoring support & processing of productivity supports applications
September	• National Ploughing Championship, LEO Meath Client – Irish Compost Turners - Bespoke Irish made compost turners. • Women in Business and Technology Network • Ongoing training and mentoring support & processing of productivity supports applications
October	• National Women's' Enterprise Day 2023 - Theme of event - "Empowering Business Together" hosted jointly by Meath and Louth LEO. • Ongoing training and mentoring support & processing of productivity supports applications
November	• The Head of LEO met with Enterprise Ireland to review the metrics. This is a formal meeting which takes place between the Head of the Centre of Excellence and the Head of Enterprise. • LEO carried out its annual employment survey. • Ongoing training and mentoring support & processing of productivity supports applications
December	• Women in Business and Technology Network. • Ongoing training and mentoring support & processing of productivity supports applications
Ongoing	• Business Advice • Craft Collective – Meath Made • Digital for business • Export Programmes • LEAN for Business • Green for Business • Look for Local Campaign • Mentoring • TAME grants • Training Courses • Energy Efficiency Grants

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for LEO - Measure 2 – 2023.

Project/Programme Key Documents

Title	Details
Annual Budget from Enterprise Ireland 2023	Letters of Offer from Enterprise Ireland with budget allocations for Meath County Council
LEO Procedure Manual	A key document that articulates all procedures relating to LEO activities
LEO MEATH Economic Development Plan 2021 - 2024	The Meath Economic Development Plan sets out the vision /mission and overarching objectives and clear strategic priorities to deliver on economic growth and new jobs in the coming years

Key Document 1: Annual Budget 2023

The initial budget for 2023 was €455,000 but this was increased to €521,658 during the year with additional allocations. The budget letter with funds allocated is sent from Centre of Excellence, Enterprise Ireland to Chief Executive of Meath County Council who signed- off on each allocation.

Key Document 2: LEO Procedures Manual

The Procedures Manual outlines the responsibilities, tasks and procedures for all personnel involved in the implementation of LEO EU co-financed activities and outlines the details under which LEO operates within the LA Structure and its operating function with Enterprise Ireland.

Key Document 3: LEO Meath Economic Development Plan 2021 - 2024

The Economic Development Plan 2021 - 2024 outlines LEO's vision and approach to drive sustainable economic growth and prosperity in our region. The purpose of this roadmap is to guide our efforts in fostering a dynamic and resilient economy that benefits all stakeholders. It builds upon the foundation set by Meath Economic Development Strategy 2014-2022 and moves Meath forward into the next phase of being 'the place and space to thrive' for all, while considering changing market conditions, emerging trends, and new opportunities.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out in respect of LEO – Measure 2, 2023. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
No of Clients seeking training	Measure how many training programmes of this type are required	Yes
Evaluation Forms/Feedback	To ascertain what type of programmes/mentoring is required into the future and to ascertain that the client's needs are being met.	Yes
GMIS (LEO Grant Maintenance System)	Recording Database for all LEO activities	Yes
Measure 2 applications and records	Documents the grant applications process and application for support services	Yes

Data Availability and Proposed Next Steps

LEO Meath keeps stringent records on programmes that take place as well as all competitions/seminars/events.

An interim drawdown is made in January of each year to cover expenditure in the first quarter of the year. The amount to be drawn down is advised by Enterprise Ireland. A quarterly return is made at the end of Quarter 1, 2 and 3 to draw down funding for the following quarter. An annual return is completed at the end of each year.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for LEO – Measure 2 2023 based on the findings from the previous sections of this report.

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

There are very stringent controls in place in relating to budgeting which includes regular discussions at meetings, income, and expenditure reports and notional cashflow reports. A senior staff member is responsible for implementing the Measure 2 programme and there is significant liaison with Enterprise Ireland on an ongoing basis. Recruitment of trainers and mentors is done through eTenders, and evaluation forms are used for monitoring and service improvement purposes. The activities examined in this in-depth review are therefore broadly in line with the requirements of the Public Spending Code.

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

Under European Guidelines LEO Meath is required to hold all records for 7 years. Key documents include a very comprehensive procedures manual, and all training mentoring and seminars are recorded on LEO's Grant Maintenance System (GMIS). All relevant documents are retained, and available and data retention is particularly strong with the GMIS the database for all LEO activities.

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

Having examined the controls in place for the administration of Measure 2 supports, Internal Audit have no recommendations to add at this time.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Local Enterprise Office Measure 2 supports 2023.

Section: In-Depth Check Summary

Internal Audit carried out an in-depth check of the LEO Measure 2 supports for 2023 by LEO Meath. These supports involved provision of supporting activities/initiatives such as training, workshops, seminars, mentoring, business advice sessions, networking aimed at entrepreneurs, promoters, businesses to support the growth and development of micro enterprises, foster business start-ups and promote entrepreneurship. Supports were also used to assist with Student Enterprise Week and County Enterprise Awards. In addition, the LEO Meath team used Measure 2 supports to assist with the roll out of national initiatives set by Enterprise Ireland and the LEO Network such as National Enterprise Awards, National Women's Enterprise Event, National Enterprise Week.

There is continuous monitoring and assessment of the Measure 2 supports administered – both financial and non-financial by the LEO Meath Team. Data gathering and retention is facilitated by the LEO Grant Management Information System. There is ongoing liaison between LEO Meath and Enterprise Ireland. All necessary data is available. The Council's systems will enable a full evaluation to be made at a later date.

Audit Opinion: Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the requirements of the Public Spending Code by LEO Meath.

Public Spending Code

Quality Assurance Report for 2023

Appendix 4

Audit Assurance Categories and Criteria

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