



Carlow County Council

Quality Assurance Report, 2024

Issued by

Carlow County Council

Submitted to the National Oversight Audit Commission (NOAC)

MAY 2025

No: 137

CERTIFICATION

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

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

SIGNATURE OF THE CHIEF EXECUTIVE:

Coilín O Reilly

Coilín O Reilly

30th May 2025

DATED: _____

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1. INTRODUCTION

The Public Spending Code (PSC) sets out the roles, procedures and guidelines to ensure value for money in public expenditure across the public service. The Code sets out the rules and guidance for spending in public bodies at all stages in the spending lifecycle and allows for: -

- More robust evaluation of public policy options
- Greater assurance regarding VFM.
- Increased transparency and accountability for citizens/taxpayers
- Building a solid base of evidence-based expenditure

Numerous changes have been made to the PSC since first introduced in '13 and updated in 2019. The most recent changes were announced in March, '23, Circular 06/23. The delivery of projects under the National Development Plan has been affected by several factors, including Covid related pauses, the impact of inflation and the war in Ukraine. Consequently, the number of stages for pre-approval of projects has now been reduced from five to three to assist in expediting the appraisal and approval process in the delivery of major capital projects.

Carlow County Council has completed a Quality Assurance (QA) Report in respect of 2024 expenditure as part of its on-going compliance with the PSC.

2. SCOPE OF THE PSC

- Capital and revenue expenditure.
- Any scheme, project or programme that: -
 - Is currently incurring expenditure.
 - May incur expenditure in the near future, or
 - Has incurred expenditure in the recent past.

3. The Quality Assurance requirement of the PSC involves the following five steps: -

1. Drawing up inventories of projects/programmes at different stages of the Project Life Cycle

The three sections are expenditure “being considered”, “being incurred” and “recently ended”. The inventory includes all projects/programmes above €0.5m.

2. Publish information on the Council’s website of all procurements in excess of €10m.

This requirement applies to projects of a value greater than €10m from categories “in progress” or “completed in the year under review”.

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

These checklists allow Carlow County Council to self-assess its compliance with the Code.

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

The value of projects selected for in-depth review must adhere to the following criteria: -

- Capital projects selected must represent a minimum of 5% of all capital projects.
- Revenue projects selected must represent a minimum of 1% of revenue projects.
- The minimum is an average over a three-year period.

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

This report includes: -

- An inventory of all projects above €0.5m
- The website reference for the publication of procurements above €10m
- Completed checklists.
- An in-depth review of a current and capital expenditure project and a note of how inadequacies identified in the QA process will be addressed. This report is signed by the Chief Executive and published on the Local Authority’s website.

1. PROJECT INVENTORY

1.1. Inventory of projects/programmes

This section details the inventory drawn up by Carlow County Council. The inventory lists the Local Authority's projects and programmes at various stages of the project life cycle with a value greater than €0.5m. Appendix 1 sets out the inventory for Carlow County Council for the year ended 31st December, '24.

The inventory is divided between capital and current expenditure and between three stages: -

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

1.2. Expenditure being considered.

Expenditure being considered contains details of thirty-one capital projects: -

- Four relate to housing developments € 17,777,013
 - Fifteen are in respect of roads projects €172,150,000
 - Twelve relate to special projects € 75,588,551
- €265,515,564

In relation to current expenditure being considered, there was an increase of €2,324,879 when the 2025 budget figures were compared to 2024 expenditure figures. (Service A07 (RAS Programme) and A09 (Housing Grants))

Expenditure being incurred.

The total amount of expenditure being incurred in respect of 2024 was €85,878,137.

- Revenue expenditure in respect of twenty-seven different service areas amounted to €71,222,048. This expenditure relates to normal day to day activities of the Council, including the maintenance and improvement of housing and roads, street cleaning, operation of the fire service, burial grounds and landfill operations. These figures are taken from the financial statement for 2024.

- There was a total expenditure of €14,656,089 reported in respect of capital projects. In addition to capital projects in respect of housing and roads, capital expenditure is also reported in respect of Active Travel and SICAP.

1.3. Expenditure that has recently ended

- There are seventeen items of expenditure which Carlow County Council has deemed as recently ended, with a total value of €36,109,196.
- Six of the projects relate to the Housing Directorate in the amount of €19,366,413.
- Six of the projects relate to the Road Transportation & Safety in the amount of €7,620,750.
- The remaining five projects had a total value of €9,122,033.00.

1.4. Overall Number of Projects Quality Assurance process.

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	2	0	0	20	7	4	33
Incurred	23	4	0	15	0	0	42
Completed	0	1	0	15	1	0	17
	25	5	0	50	8	4	92

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	2,324,879	0	0	33,355,176	69,382,388	162,778,000	267,840,443
Incurred	34,676,566	36,545,482	0	14,656,089	0	0	85,878,137
Completed	0	5,587,924	0	24,694,116	5,827,156	0	36,109,196
	37,001,445	42,133,406	0	72,705,381	75,209,544	162,778,000	389,827,776

2. SUMMARY INFORMATION ON WEBSITE

As part of the Quality Assurance process, Carlow County Council has published summary information on the website of all procurements in excess of €10m in respect of expenditure incurred or recently ended. Listed below is the link to this publication page on the Council's website.

There are no capital projects incurred with a value greater than €10m.

3. CHECKLISTS TO BE COMPLETED

3.1 Checklist completion: approach taken and results.

This step in the Quality Assurance process involves completing a set of checklists covering all expenditure. These checks are based on self-assessment by the Local Authority of how compliant the Council has been regarding the requirements of the Public Spending Code.

The checklists are as follows: --

Checklist 1	<i>General obligations not specific to individual projects/programmes</i>
Checklist 2	<i>Capital expenditure being considered – appraisal and approval</i>
Checklist 3	<i>Current expenditure being considered – appraisal and approval</i>
Checklist 4	<i>Incurring capital expenditure</i>
Checklist 5	<i>Incurring current expenditure</i>
Checklist 6	<i>Capital expenditure recently completed</i>
Checklist 7	<i>Current expenditure that (i) reached the end of its planned timeframe or was (ii) discontinued</i>

Directorates and relevant Departments completed individual checklists. These checklists were then compiled to create one checklist representing the Council overall. The completed checklists are outlined in Appendix 2. In addition to the self-assessed scoring mechanism, some answers are accompanied by explanatory comments.

The scoring mechanism is as follows: -

- *Scope for significant improvement – score of 1*
- *Compliant but with some improvement necessary – score of 2*
- *Broadly compliant – score of 3*

3.2 Main issues arising from the Checklist Assessment

The above Checklists represent Carlow County Council's assessment of its compliance with the Public Spending Code.

The latest guidance document "A Guidance Note for the Local Government Sector (Version 4)" assists local authorities in meeting their obligations under the Code. The Council, in implementing the Public Spending Code and in producing this report, have been guided largely by this document.

Regarding completion of the Checklists, it is acknowledged there is room for improvement where responses indicating a compliance level of two and under are recorded.

The provision of training for staff involved in expenditure, project and budget management is strongly recommended, together with an increased awareness of the obligations regarding implementing the conditions and meeting the requirements of the Public Spending Code.

4. Summary Report

The inventory contained in this report lists the capital and current expenditure that were being considered, incurred and recently ended, with a value greater than €0.5m, in respect of 2024.

Carlow County Council has published details of all procurement contracts in excess of €10m in the year under review on its website.

The completed checklists reveal a broad level of compliance with the principles of the Public Spending Code. However, there are areas which need improvement where scores of less than "3" are recorded in the checklists.

An in-depth check was carried out in respect of expenditure on a refurbishment and development project (capital) and the operation of the fire services (current). In addition to the percentages covered in the first two years of the project life cycle, the review undertaken by Internal Audit this year meets, and indeed exceeds, the required percentages.

5. Summary and Conclusion

Full compliance with the PSC needs to be encouraged going forward. A constant review of processes and procedures is necessary across all spending Departments to ensure compliance and adherence to the requirements of the Code.

The need for training has been identified and an emphasis on the importance of compliance with the requirement of the Code needs to be communicated to all relevant staff.

Overall, the Quality Assurance process provides management with reasonable assurance that the requirements of the PSC are being broadly complied with.

David Hayde
Internal Audit
Carlow County Council

Carlow County Council

Public Spending Code In-Depth Review

Issued by

Internal Audit

May 2025

APPENDIX A

INTRODUCTION

The Quality Assurance process provides for in-depth checks to be carried out by Internal Audit.

In respect of the 2024 return, a review of two projects was completed to assess the level of compliance with the Code through a more detailed analysis.

The projects chosen were as follows: -

- Refurbishment of 41-42 Dublin Street & Development of Cox's Lane. (capital)
- Operation of fire brigade service. (current)

PROJECT 1 – REFURBISHMENT OF 41-42 DUBLIN SHEET & DEVELOPMENT OF COX'S LANE

1.1 Overview

Local authorities are the main providers of social housing support in Ireland and are, in fact, the biggest landlord in the State. The main purpose of the Housing Services Department in local authorities is to facilitate the provision of suitable, cost effective, quality accommodation and housing support for people who need it.

The Capital Works Management Framework (CWMF) is a structure that has been developed to deliver the Government's objectives in relation to public sector construction procurement reform.

Housing for All - a New Housing Plan for Ireland includes pathways for supporting increasing social housing delivery, increasing new housing supply and efficient use of existing stock.

Having regard to provisions of the Carlow County Development Plan 2015- 2021, & Carlow County Development Plan 2022-2028 ,41-42 Dublin Street and the site at Coks Lane were purchased in 2021 with a view to developing 12 residential units. The zoning of the site, the detailed report, drawings and details to support the application and all other material considerations, it was considered that the proposed development would not seriously injure the amenities of the area and would, therefore, be in accordance with the proper planning and sustainable development of the area.

Site Costs were sought and recouped from the DHLGH in December 2021.

A design team meeting process with all the related stakeholders including CCC ensured that the Project Supervisor for the Design Process (PSDP) met all the legal and health and safety standards.

No. 42 Dublin Street- This building was previously granted planning to be demolished and a new building to be reconstructed in its place. This work was mostly carried out under a planning permission in 2001. The current building has been left unoccupied for over 18 years and was dilapidated and open to the elements to the rear. As this was a partly finished new build there was little of historical/conservation interest relating to the history of Dublin St. and its surrounding buildings other than the fact that it is located within an Architectural Conservation Area (ACA) and its front facade is of interest within the ACA.

No. 41 Dublin Street- This structure is original and has remained relatively unaltered externally from when it was constructed in the 1820's. The shopfront has undergone many changes over the years. The restoration of the building fabric of 41/42 Dublin Street will ensure these now unoccupied and unused buildings are returned to use in a historic town core and ACA, therefore protecting their viability and ensuring their survival for future generations to enjoy.

Carlow County Council purchased both sites with full planning permission as follows:
6 No. 2 bed dwellings at Cox's Lane, & 6 No. 1 Bed Studio type apartments.

Carlow County Council advertised on e-tenders and proposals were invited for the refurbishment of 41-42 Dublin Street and the development of Coxs Lane on June 22nd, 2023.

Submissions were received from one provider. The successful applicant was John Sommers Construction Ltd for the refurbishment of 41-42 Dublin Street and the construction of 6 number dwellings at Cox's Lane, Carlow town.

The total cost of the refurbishment and construction portion of the project approved by the DHPLG was €2,706,210 including VAT.

Contact Letter of Acceptance was signed by Carlow County Council and JSCL on 31st August 2023.

The contract was for refurbishment and development of 41-42 Dublin Steet & Cox's Lane with interim payments made on the recommendation of the appointed quantity surveyor.

1.2 AUDIT OPINION

After reviewing the available information and liaising with staff in the Housing Department, it can be concluded the project complies with the broad principles of the Public Spending Code.

The reasons for this conclusion include the following: -

- Delivery of twelve housing units to alleviate the need for social housing in the area.
- Ten social housing and two special needs housing are delivered.
- Details of income and expenditure are available from Agresso.
- Reconciliation of expenditure and recoupment is evident.
- Expenditure was recouped promptly from the DHPLG.
- Units are expected to be available in Q3 2025.

3 Project 2 – OPERATION OF THE FIRE SERVICE

2.1 Overview

Carlow County Fire and Rescue Service is a section of Carlow County Council and provides a 24/365 fire and other emergency response service from four fire stations strategically located throughout the county. Carlow County Fire and Rescue Service headquarters (HQ) is located in Carlow Fire Station.

Local authorities respond to fires, road traffic accidents, flooding, chemical and hazardous incidents, and other emergencies to protect human life, property and the environment, and to reduce deaths, injuries and damage.

The Operations section concerns itself with the resources it has to respond quickly and efficiently to fires and other emergencies throughout the county. This response consists of a pre-determined turnout of appliances and equipment based on the nature, magnitude and severity of the incident. Turnout involves the mobilisation of the fire-fighting crews and the appropriate fire appliances.

Local authorities provide information and advice to the public, community and voluntary groups, business owners and schools about fire safety and prevention, fire regulation, building standards, and fire and emergency response.

Safety section concerns itself with promoting and ensuring a minimum standard of Fire Safety in the community. It achieves this through a number of measures, including active community involvement, information campaigns, and Fire Safety Inspections.

2.2 AUDIT OPINION

After reviewing the available information and liaising with staff in the Fire Department, it can be concluded there is satisfactory compliance with the Public Spending Code in relation to this expenditure.

The reasons for this conclusion include the following: -

- Provision of funding from the Council's revenue budget and receipts from fire attendance
- Details of income and expenditure are available from Agresso.
- Expenditure is recouped promptly from the DHPLG for new equipment, upgrades to existing equipment and repaired equipment.
- Salaries to firefighters are paid fortnightly through payroll.
- Increased funding allocated from the department for additional payroll costs as a result of increased fire retainer payments and restructured working hours through the WRC.

APPENDIX B – DETAILS OF PROJECTS AND PROGRAMMES THAT EXCEED €500,000 DURING 2024

Please see attached excel sheets.

APPENDIX C- Checklists

Carlow County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	It is recommended training is provided in relation to the principles and requirements of the Code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	The updated guidance document has been circulated to relevant staff. The need for training has been identified.
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	Yes. A guidance document for the Local Government Sector has been developed.
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	Yes.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	2	Yes.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Two Not published
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	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	Procedures are in place to monitor and assess performance.
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?	1	
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?	2	Appraisals were carried out in accordance with the Sanctioning Authority's Guidelines.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	
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?	2	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
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?	N/A	No expenditure in the inventory comes under this category
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No expenditure in the inventory comes under this category
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	The items falling into this category are ongoing essential functions, i.e. maintenance and improvement of LA housing and road network.
Q 3.6	Did the business case include a section on piloting?	N/A	See above
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	See above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No expenditure in the inventory comes under this category
Q 3.11	Was the required approval granted?	N/A	No expenditure in the inventory comes under this category
Q 3.12	Has a sunset clause been set?	N/A	No expenditure in the inventory comes under this category
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No expenditure in the inventory comes under this category
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No expenditure in the inventory comes under this category
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No expenditure in the inventory comes under this category

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?	2	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Relevant teams within Departments met on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	Yes, in respect of large projects
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	Staff at the appropriate level are given responsibility for specific projects.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – progress reports were produced regarding expenditure on all capital projects. Elected Members are informed by the Chief Executive's monthly reports to Council.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – projects were within budget or approval was received from the Department in respect of acceptable budget over-runs.
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Department approval.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	
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	No Increased costs
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	The multi annual capital programme may be amended having regard to changes in funding, circumstances, local or national priorities. Projects may be adjusted or postponed accordingly.

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	Yes. Spending programme defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National KPI's are in place for local government.
Q 5.3	Are outputs quantified on a regular basis?	2	KPI's are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (Ref Business Plans/Risk Registers).
Q 5.6	Are outcomes quantified on a regular basis?	1	Yes. Outcomes are quantified. (Ref Business Plans/Risk Registers)
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly. (Ref Unit Costing in FMS)
Q 5.8	Are other data compiled to monitor performance?	2	Yes. A method is in place to monitor effectiveness (Ref Business Plans/Risk Registers)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. See Chief Executive's monthly report and quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Yes. Chief Executive's monthly report to Council. In some instances, oversight committees are established, and quarterly review meetings are held with the Department (Housing).

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	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
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.

	Current Expenditure that (i) reached the end of its planned time-frame 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	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors

APPENDIX D – IN-DEPTH REVIEW

(PROJECT 1)

Quality Assurance – In Depth Check

Section A: Introduction

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

Program or Project Information		
Name	Housing Development at 41-42 Dublin Street & Cox's Lane, Carlow	
Detail	Social Housing Scheme consisting of 6 no. 2 bed dwellings at Cox's Lane and 6 no. 1 Bed Studio type apartments	
Responsible Bodies	Carlow County Council	
Status	Expenditure being incurred (capital expenditure)	
Start date	October 2023	
End date	May 2025	
Payments received from the Department.	Claim 1	€109,339.95
	Claim 2	€416,500.00
	Claim 3	€104,631.22
	Claim 4	€211,265.95
	Claim 5	€561,793.02
	Claim 6	€237,650.36
	Claim 7	€322,966.27
	Claim 8	€442,261.58
	Claim 9	€413,037.38
	Claim 10	€458,269.69
	Total	€3,277,715.42

Project Description

Carlow County Council acquired a derelict site and residence in the center of the town in 2021 with the intention of developing residential units to address the housing needs of the county. The site in question had access to existing utilities including electricity, water, sanitation, footpaths, and roads.

The advantage of revitalising an existing site for Housing include the need to

- Combat housing shortages without expanding into greenbelts or rural areas.
- Reduce urban sprawl by making better use of existing infrastructure.
- Enhance community aesthetics and safety by transforming blighted areas.
- Promote sustainability through derelict site regeneration.

The project was tendered on E-Tender and quantity surveyors were appointed for the project and provided a tender report and recommendations.

Tender was advertised on E-Tenders on 15th of June 2023 with tenders returned by 27th of July 2023. Pre-tender approval was obtained from the Department of Housing for the project.

Submissions were received from one possible provider. The submission was assessed by an independent expert. CE Order 61/2022 relates to the appointment of independent experts to assess the submissions received. The successful application was submitted by John Somers Construction Ltd. The development consisted of 12 number housing units.

Approval-in-principle was received from the Department on the 4th of July 2023. The contract price, approved by the Department, was €3,611,284.48, inclusive of VAT. This includes original site costs, utilities, site investigations, external quantity surveyor, in house fees and salaries.

The Letter of Acceptance was signed on the 31st of August 2023, between John Sommers Construction Ltd and Carlow County Council, regarding 41-42 Dublin Street & Cox's Lane, Carlow. The contract was for refurbishment of 41-42 Dublin Street and construction of 6 no. units on Cox's Lane, with payment to be made on a staged payments basis certified by the appointed quantity surveyors. The final cost of the refurbishment and construction portion of the project at the end of the year under review was €2,706,210.

SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of Housing Grants

Objective	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Provision of good quality social housing. <p>At the time of development there were 1,207 applicants on the waiting list for Carlow town with 787 whose first choice is Carlow town. 596 of the applicants were identified with a need for 1-2-bedroom accommodation.</p> <ul style="list-style-type: none"> Encourage home ownership by designating 12 units. Reduce urban sprawl by making better use of existing infrastructure 	<ul style="list-style-type: none"> Funding by the Department for the construction costs of 12 residential units Salary and overhead costs for staff in the Housing Department involved with the acquisition. 	<ul style="list-style-type: none"> Expression of Interest for the refurbishment and development of existing structure and derelict site Approval sought and obtained from the DHPLG. Assessment of submissions in accordance with the terms of the acquisition. Consultation and liaison with the DHPLG, contractor and professionals to progress and implement the scheme. Recoupment from the Department on the completion and delivery of certified units. 	<ul style="list-style-type: none"> Availability of additional 12 housing units Reduction in the number of people on the Council's waiting list. 	<ul style="list-style-type: none"> Provision of housing in accordance with current planning and building regulations. Provision of housing to eligible housing applicants in accordance with the Council's housing policy.

Objectives: *Meet the requirements of social housing in the Carlow town area. Encourage and promote the creation of mixed tenure and sustainable communities. Facilitate home ownership.*

Inputs: *The primary input into the project is funding from the DHPLG. Staff resources from the Housing Department allow for the recoupment of payments, monitoring expenditure and liaison with the DHPLG, contractor(s) and other professionals to promote and enable the acquisition.*

Activities: *A number of activities were carried out during the acquisition, including: -*

- Seeking Expressions of Interest*
- Obtaining approval of the DHPLG*
- Assessment of submissions*
- Meetings and correspondence with the DHPLG, contractor(s) and other professionals*
- Monitoring and recoupment of expenditure from the DHPLG*

Outputs: *An additional 12 housing units were added to the Council's housing stock. Reduction in the number of people on the Council's waiting list.*

Outcomes: *Houses were provided in accordance with the Council's housing policy to eligible applicants. The houses were provided in a manner which added to the creation of sustainable communities and mixed tenure.*

SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

The following outlines the process in respect of the development of 41/42 Dublin Street and Cox's Lane.

Date	Detail
Dec-21	Purchase of 41-42 Dublin Street and derelict site at Coxs Lane with Planning permission Planning 18/217 Planning 21/19
Dec-21	Recoupment of outlay on purchase price from the Department of Housing, Local Government & Heritage.
Feb-22	Project tendered on E-Tender (REF NAT-23-1576) and Professional Quantity Surveyor Services contract awarded to Long O'Donnell CE Order 97/2022
Mar-22	Stage 1 Capital appraisal project review completed and submitted to Dept for approval.
Juy-23	Construction Tender advertised on E-Tenders platform June 2023 and tenders returned by July 2023 Stage 2-3 approval by the Department of Housing, Local Government & Heritage on the acceptance of a budget for site cost, development and construction costs, consultancy, site surveys and utilities.
Aug-23	Tender Report Produced by Long O'Donnell
Aug-23	Letter of Acceptance of regarding development of 41/42 Dublin Street and Cox's Lane signed by Carlow County Council and John Sommers Construction Ltd.
Sept 2023	Letter of Undertaking signed by builder
Oct 2023	Commencement notice signed by builder
Jan-24	Stage 4 approval by the Department of Housing, Local Government & Heritage on the acceptance of a budget for site cost, development and construction costs, consultancy, site surveys and utilities.
Nov 2023 to Jan 2025	Interim valuations submitted by quantity surveyors and invoices submitted by Builder. Corresponding payments made to builder.
Apr-25	BER Reports completed, and electricity connections completed.

SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the refurbishment of 41-42 Dublin Street & Development of Cox's Lane

Project/Programme Key Documents	
Title	Details
Purchase of Land & Buildings at 41-42 Dublin Street & Cox's Lane	Land Registry Folios inspected. CE Orders for the purchase of 41-42 Dublin Street and 6 sites at Coxs Lane, Carlow
Capital Appraisal & Project Review	Internal Report
Independent report by Chartered Quantity Surveyors	Independent report in respect of successful tender
Project approval	Approval from the DHPLG. Outlined the conditions on which approval was granted.
Project documentation	Correspondence, reports, recommendations and emails detailing project progression and completion
HCA4 Claim Forms	Recoupment from the DHPLG
Agresso Financial reports	Reports from Agresso are available to verify the amounts paid and recouped from the DHPLG.
Housing Strategy	Housing for All A New Housing Plan for Ireland

Key Document 1: Land Registry Documents for Dublin Street & Coxs Lane.

Key Document 2: CE Order for purchase of Dublin Street units and Coxs Lane.

Key Document 3: Capital Appraisal and Project Review

Key Document 4: Approval from DPHLG of the project

Key Document 5: Correspondence, reports, recommendations and emails detailing project progression and completion including independent report of successful tender.

Key Document 6: HCA4 claims submitted to the DHPLG in respect of recoupments.

Key Document 7: Income and expenditure details are confirmed by reports extracted from Agresso, financial management system.

SECTION B – STEP 4: DATA AUDIT

The following section details the data audit that was carried out for the refurbishment of 41-42 Dublin Street & development of Cox's Lane, Carlow,

It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Purchase of property & site for refurbishment	CE Orders for purchase of property and site for development. Land Registry details.	Yes – available on file
Assessment of submissions	Assessment of submissions by independent experts	Yes – available on file
Department approval	The Department outlined specific conditions regarding the approval of the acquisition.	Yes – available on file
Signed Letter of Acceptance regarding refurbishment and development of buildings and site	Provides details of the agreement	Yes – available on file
Interim reports in respect of work completed and payments to contractor.	Provides detailed breakdown of works completed to date and associated value.	Yes – available on file
Recoupment and reconciliation	Provision of details in relation to receipts and expenditure.	Yes – available on file & Agresso, financial management system

Data availability and proposed next steps.

The objective of this housing project is the provision of additional social housing units and to progress the provision of mixed tenure and sustainable communities. Details of the scheme are well documented on file with final expenditure available from Agresso, financial management system.

Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions for the refurbishment of 41-42 Dublin Street & development of Cox's Lane, Carlow, 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)

Carlow County Council acquired the property and site and subcontracted the refurbishment and development of 12 new residential units to the successful building tender. The acquisition complies with the broad principles of the Public Spending Code. Valuations and assessments were carried out at appraisal stage. There were ongoing meetings held, and correspondence issued to ensure project delivery during the implementation stage. The Final Account in relation to the scheme has yet to be finalised.

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

Yes. The financial and management system, Agresso, provides details of income and expenditure. The Housing Department retains sufficient data to allow a full evaluation to be carried out at a later date. Information and correspondence are available regarding the progression and details of the acquisition. This includes but not limited to funding applications and department approval letters, tender reports, interim valuations for submission to the DHLGH, QS reports and sign offs in relation to each facet of the final build.

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

A post project review should be carried out, when the final account for the project is completed and published. This will allow for a review of existing processes in respect of the design, refurbishment and construction element for future projects. Identification of good practice and procedures should be implemented and replicated when carrying out similar projects in the future. Lessons should be learned where it was deemed practices and works in relation to the scheme could be improved.

. Section C: In-depth Check Summary

The following section presents a summary of the findings of the in-depth check in respect of this refurbishment and development project.

Summary of the in-depth check: -

“Housing for All - a New Housing Plan for Ireland set an annual target for the provision of social housing units by 2030. This scheme is in accordance with national housing policy and addresses a housing need in this area of County Carlow.

Management oversight and control is evident from the file. Income and expenditure records associated with the process are available from Agresso, financial management system.

Internal Audit is satisfied that Carlow County Council adhered to the broad principles of the Public Spending Code in the administration of this refurbishment and housing project. The processes and procedures evident from the file satisfy the requirements for the management of public expenditure.

It is recommended that a post project review be conducted. This will allow an evaluation to ascertain if the project objectives have been met and would determine if the delivery and management of similar projects in the future can be improved or carried out differently.

APPENDIX E - IN-DEPTH REVIEW

PROJECT TWO

Quality Assurance – In Depth Check

Section A: Introduction

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

Program or Project Information	
Name	Operation of the Fire Services
Detail	Provides a 24/365 fire and other emergency response service from four fire stations, provides training and advice on fire prevention.
Responsible Bodies	Carlow County Council
Status	Revenue expenditure being incurred
Start date	Recurring annual costs
End date	Recurring annual costs
Overall expenditure in 2024	Expenditure of €5,181,618

1. PROJECT DESCRIPTION

Carlow County Council maintains Fire Brigades in four Fire Stations located in Carlow Town, Muine Bheag, Tullow and Hacketstown. A Fire Service Training & Development Centre utilised by Fire Services from across Ireland, The National Directorate for Fire & Emergency Management, The Irish Defence Forces and The Irish Air Corps is also based in Hacketstown Fire Station.

Services Provided by the Fire Service

- Responding to fire fighting and emergency incidents
- Delivery of firefighting training for operational firefighters and fire officers.
- Hacketstown Training & Development Centre
- Promotes fire safety.
- Inspect public-assembly buildings to meet obligations under the Fire Services Act 1981 and 2003.
- Inspecting construction projects to ensure compliance during construction stage, validating and technically examining Disability Access and Fire Safety.
- Co operation with other agencies to carry out Major Emergency response exercises.

- **Responding to fire fighting and emergency incidents**

Crews from across County Carlow attended a total of 535 separate emergency incidents resulting in 680 mobilisations by Carlow Fire Brigades in 2024. This represented a welcome 6% reduction in attendances at emergency incidents when compared to the total figure for 2023.

There was no fire fatalities recorded in Co. Carlow in 2024. A slight 4% increase was observed in attendances at Road Traffic Collisions in 2024 compared to 2023.

Breakdown of Emergency Incidents

Fire Stations	
No. of Fire Call Outs per Station	
Bagenalstown	138
Carlow Town	354
Hacketstown	54
Tullow	134
	<u>680</u>

Overall

Fires	197
Special Services	237
False Alarms	101
	<u>535</u>

Overall Analysis

Fires	
Fires in Own Area	167
Fires in Other Area	30
	<u>197</u>

Special Services	
Road Traffic Accident	118
Miscellaneous	73
Other Rescue	25
Entrapment	13
Rescue/ removal of persons from water	6
Water pumping/ flooding	2
	<u>237</u>

False Alarms	
Good Intent	99
Malicious	2
	<u>101</u>

- **Delivery of firefighting training for operational firefighters and fire officers**

A range of specialist Training Courses were delivered to operational firefighters during 2024. Officer Training as well as training in the operation of Pumps, Compressed Air Foam, Breathing Apparatus, Compartment Fire Behaviour, Working at Heights, Winches, Abrasive Wheels, Emergency Service Vehicle Driving, Emergency First Responder and Cardiac First Responder was delivered to all crews. The County Fire Service also invested in new Mental Health First Aid and Suicide intervention training for staff. The number of Critical Incident Stress Management Station Peer Supporters was increased to two in each station with training provided for the new Peer Supporters in 2024. New Manual Handling, Breathing Apparatus, Compartment Fire Behaviour and Road Traffic Collision Instructors were trained in 2024 further developing the skill set and resilience within the County Fire Service. Recruit Firefighters completed initial basic recruit training as well as training in the use of Breathing Apparatus and Compartment Fire Behaviour. Carlow Firefighters completed the annual training programme in a range of training disciplines during 2024.

- **Hacketstown Training & Development Centre**

The facility provides Recruit Firefighter Training, Breathing Apparatus Training, Compartment Fire Behaviour Training, Road Traffic Collision Training, Medical Training and Working at Heights Training. A National Directorate for Fire & Emergency Compartment Fire Behaviour Instructor Training Course was also hosted in 2024 which developed the newest instructors in this skill set for the Country. In total, Hacketstown Training & Development Centre hosted training courses for a total of 308 days during 2024 for over 500 firefighters, in addition to Irish Air Corps and Irish Defence Forces members. The number of training courses hosted in Hacketstown will see an increase in 2025 due to the additional 400 retained firefighters being recruited nationally because of the recent WRC Recommendation.

- **Promotes fire safety.**

Firefighters visit older persons in their homes, carry out a home fire safety check, provide advice to the homeowner in relation to fire safety and install smoke detectors where required. Over 150 Home Fire Safety Checks were completed by County Firefighters in 2024.

Carlow County Fire & Rescue Service has taken a more proactive role in promoting Community Fire Safety during Fire Safety Week and Positive Ageing Week which took place on September 30th to October 6th, 2024, members of the public were invited into Stations to view equipment and appliances, speak to Fire Prevention Officers and view fire safety demonstrations and displays. Daily Fire Safety messages were published on social media pages as well as radio interviews undertaken with KCLR and Beat FM.

- **Inspect public-assembly buildings to meet obligations under the Fire Services Act 1981 and 2003.**

The annual licensing and inspection of premises was completed in September with publicans, dance and restaurant license renewal applications before the Courts. In total 46 premises were inspected in the run up to the Court date in late September.

- **Inspecting construction projects to ensure compliance during construction stage**

The Building Control section actively manages the Building Control Management System and carries out routine inspections of construction projects to ensure compliance with all parts A to M of the Building Regulations during construction stage, validating and technically examining Disability Access Certificates as well as advising members of the public on the system. All Fire Safety Certificate and Disability Access Certificate Applications are now being made through the Building Control Management System

- **Co-operation with other agencies to carry out Major Emergency response exercises.**

Carlow County Fire & Rescue Service worked in collaboration with our Partner Response Agencies within the South-Eastern Region maintaining the Councils ability to carry out its functions in any Major Emergency that might be declared. The County Fire Service led out on the largest regional major emergency exercise in a decade with Partner Response Agencies delivering a simulated commercial aircraft crash on Mt. Leinster on the 2nd of October 2024. This exercise involved over 150 emergency service staff from across the region including the Primary Emergency Services, Voluntary Emergency Services and strategic managers from the Primary Response Agencies. This simulation also included exercising Carlow County Councils Major Emergency Plan which was updated in 2024.

SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of Operation of the Fire Service

Objective	Inputs	Activities	Outputs	Outcomes
Ensure Fire and Emergency Services are available to answer call outs and aid where required	Expenditure of €4,559,487 in providing the service in 2024.	Responds to Fires and emergency incidents in the county and neighbouring counties when required.	There was a total of 680 mobilisations in 2024 in response to 535 emergency calls.	87% of mobilisations arrived at the scene of the emergency incident within 20 minutes from time of mobilisation. No fire fatalities in 2024.
Delivery of firefighting training	Direct operating costs of €341,202 shared between the four fire stations	A range of specialist training courses were delivered to operational firefighters during 2024.	Recruit Firefighters completed initial basic recruit training while existing staff upskill their knowledge	Increased knowledge for both new and existing fire fighters on up-to-date fire and rescue apparatus and operations.
Hacketstown Training & Development Centre	Direct operating costs of €162,601 for the Hacketstown Training facility.	Provision of courses in all aspects of fire and rescue including Breathing apparatus training, Road Traffic Collision training, Working at Heights training, medical training etc.	Training courses for a total of 308 days during 2024 for over 500 firefighters	Increased knowledge for both local and national fire fighters on up-to-date fire and rescue apparatus and operations
Promotes fire safety.	Expenditure of €68,399 in fire prevention and education	Provide advice to the homeowner in relation to fire safety	Over 150 Home Fire Safety Checks were completed by County Firefighters in 2024 and continues to promote Community Fire Safety	Promote Fire safety and prevention. This will reduce the destruction of property and human injury and fatalities
Building Inspections	Expenditure of €49,929 in inspection and monitoring of commercial facilities	Inspect public-assembly buildings and construction sites to ensure compatibility with Fire and Disability access	There were 88 Building control inspection in 2024	37 Fire Safety Certificates, 28 Disability Certificates and 186 Commencement notices issued.

Objectives: *The Fire Service can respond to emergency calls outs in an efficient manner*

Inputs: The primary input into this programme is the funding received from the budget and the Department and the input of staff from Carlow County Council.

Activities: Responds to Fires and emergency incidents, provides specialist training in all aspects of fire safety and use of firefighting equipment

Outputs: There was a total of 680 mobilisations in 2024 in response to 535 emergency calls, Training courses for a total of 308 days during 2024 for over 500 firefighters, over 150 Home Fire Safety Checks were completed

Outcomes: Help protection and rescue of persons and property from injury by fire and promote fire safety within the county.

SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

The Operation of the Fire Services is an annual revenue spend. Fire services are operated at a local authority level, with four fire stations across the county. The service is governed by the Fire Services Act, 1981, and the Fire Services Act, 2003. Firefighters are either full-time or retained. The service operates 24/7 and is responsible for responding to fires, fire prevention, community fire safety, and managing major emergencies.

Period	Detail
January	Money allocated from the Revenue Budget of Carlow Council
January to December	Payment to Firefighters on a fortnightly basis through Payroll
January to December	Recoupment claims submitted to the Department for new equipment and repairs to older equipment
January to December	Provision of Training Services to both county and national firefighters in Hacketstown training centre.
January to December	Expenditure is monitored through Agresso, the financial management system. An individual job code is given to each operation in Agresso.
January to December	Income is monitored through CCAS & Agresso, the financial management system. Each entity who avails of the fire service is given a unique customer no. in Agresso.
January to December	Oversight of budgets, rosters and schedules by management in the Carlow Fire Station

SECTION 3 – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to the appraisal, analysis and evaluation of the operation of the Fire Service

Project / Programme Key Documents	
Title	Details
Fire Services Act 1981 & 2003	The Fire Services Act 2003 is legislation that, along with the Fire Services Act 1981, establishes the framework for fire safety and the organization of fire services in Ireland.
Annual Budget 2024	Revenue budgets in respect of 2024 were approved by Carlow County Council at Budget Meeting of November 2023. An allocation of €4,120,602 was approved.
Financial Report	Reports from the Agresso, financial management system are reviewed frequently to monitor expenditure
Public Service Pay Agreements	Revision of Pay and Terms & Conditions for Retained Firefighters, Full Time Fire Fighters, Station Officers, and Sub Officers
Process and procedures	Outlining all aspects of operations in Fires Services, compliance, training, licencing and inspection
2024 DHPLG Returns	Records of recoupments and returns in 2024
Income from Fire Services	Charges relating to the attendance of domestic and commercial fires, chimney fires, road traffic accidents and false alarm incidents are processed through Agresso. Income is also receipted for Fire Safety and Disability Certificates.

Key Document 1: Adopted Local Authority Budget for 2024 providing for the operation of the Fire Services, including Fire Services training and Service support costs. Total allocation provided for in the amount of €4,120,602 split between operation of the Fire Brigade Service, Fire Services Training and Service Support Costs. Fire Prevention budget totalled €103,184.

Key Document 2: DHLGH circulars in relation application of pay adjustments in accordance with the Public Service Agreement 2024-2026. EL 03/2023, EL02/2024,

Key Document 3: Legislation The Fire Services Act 2003 is legislation that, along with the Fire Services Act 1981, establishes the framework for fire safety and the organization of fire services in Ireland. Fire Safety Guide for Building owners and Operators August 2023.

Key Document 4: Agresso (Financial Management System) contains details of receipts, payments and recoupments.

Key Document 5: Recoupment claims for both Capital expenditure and repairs and upgrade of equipment during the year.

Key Document 6: Process and Procedure documentation in relation to all aspects of the operation of the Fire Service including Fire and Rescue Policy, Fire Safety Cert process, Disability Access Cert Process etc.

SECTION B – STEP 4: DATA AUDIT

The following section details the data audit that was carried out in relation to the operation of the Fire Service. It evaluates whether appropriate data is available for the future evaluation of the day-to-day operations.

Data Required	Use	Availability
Agresso – financial reports	Monitoring expenditure	Yes – available
DHLGH recoupments	Applications, correspondence, Purchase Orders, Invoices & receipts	Yes – available
Agresso / CORE - Payroll	Details of all staff included in Fire Services Payroll	Yes – available
DHLGH Circulars	Reference to up to date pay agreements for Firefighters and Retained Firefighters	Yes – available
Income received for Fire Services	Monitoring of income received	Yes – available
Process and Procedures	Procedures and Processes documentation for all aspects of operations in the Fire Service	Yes – available

Data availability and proposed next steps.

It is evident from the table above that the data required to evaluate the Operation of the Fire Service is readily available. Files requested by Internal Audit were made available at the time of review.

Section B – Step 5 – Key Evaluation Questions

The following section looks at the key evaluation questions in respect of the operation of the Fire Service based on the findings from the previous sections of this report.

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

The Operation of the Fire Services is an annual current expenditure programme. The programme is managed and administered by staff in the Fire Station and Finance Departments. Money in respect of the operation of the fire services is allocated by Carlow County Council from its revenue budget. All records of expenditure can be found in Agresso, financial management system. Expenditure is monitored by staff in the Finance. The Finance Department is responsible for monitoring the invoicing and collection of fire charges invoiced. The system currently in place provides assurance that the requirements of the Public Spending Code are broadly complied with.

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

Yes, the necessary information is available to facilitate a full evaluation of the scheme at a later date. The financial management system, Agresso, provides details in relation to payments and recoupments. The debt management collection system, CCAS, provides an electronic history of invoices issued to those who have availed of the fire service operation for chimney fires, road traffic accidents and fire attendances in relation to the payment of their fire charges.

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

Internal Audit found good processes, practices and procedures in place regarding the operation of the fire services.

Arrears payable by customers has arisen in several cases. Invoice raised in 2024 for use of the Fire Services totalled €341,025. Collections during the year totalled €129,639. A discount of 10% is allowed on any receipts within 30 days of Invoice date. The importance of early Invoicing and continuous monitoring is emphasised in order to improve collection rates for fire and emergency attendance. Income for attending fires in other Local Authorities and for use of the Hackettstown training centre totalled €631,049.

Section C: In-depth Check Summary

The operation of the fire services complies with the broad principals of the Public Spending Code.

Findings where such assurance was found include: -

- Provision of funding from the Council's revenue budget.
- Oversight and management of expenditure.
- Application and recoupment of investment in equipment, equipment upgrade and repair.
- All relevant staff are paid in fortnightly through payroll.
- Income from other Local Authorities for attending fire and emergency situations outside of the county and for attending training at the Hackettstown training centre is paid promptly.

Internal Audit recommends: -

- Invoices are raised for delivery to customers in a timely manner in order to increase the rate of payment of fire charges.

Based on the review carried out by Internal Audit, it is found this program complies with the broad principles of The Public Spending Code.