

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Kilkenny County Council's Roads Local Improvement Scheme (LIS)
Detail	Kilkenny County Council's LIS funds the construction or improvement of non-public roads.
Responsible Body	Kilkenny County Council
Current Status	Revenue expenditure being incurred annually
Start Date	Ongoing Annual Budget
End Date	Ongoing Annual Budget
Overall Cost	€806,948.86 for 2024

Project Description

Kilkenny County Council's Local Improvement Scheme funds the construction or improvement of non-public roads. Projects are funded by the Department of Rural and Community Development (DRCD) and are managed and delivered by the Local Authorities. The Department of Rural and Community Development document 'LIS 2024 Scheme Outline' sets out the terms and conditions for the delivery of the 2024 LIS. The statutory basis for the LIS is contained in Section 81 of the Local Government Act 2001.

Grant allocations to deliver the LIS are notified to individual Local Authorities annually. Kilkenny County Council is required to submit a Priority List of eligible road projects which will be completed within this allocation. A Secondary List of eligible roads is also submitted which can be used to select substitute road(s) in the event that a road on the Priority List cannot be completed. The selection of road projects is a matter for each Local Authority to decide, the Local Authority may rely on existing lists of eligible roads and/or advertise for new applicant roads.

Eligible road projects are those that involve the construction or improvement of non-public roads which provide access to parcels of land, of which two or more are owned or occupied by different persons, one of which must be engaged in separate agricultural activities or for harvesting purposes. These roads are not normally maintained by Local Authorities.

Funded projects aim to provide a soundly constructed and well drained road capable of being easily maintained by beneficiaries. The quality of the work should be such as to last for several years.

The local contribution is an integral part of the LIS. Kilkenny County Council must ensure that all local contributions are paid before any works commence. The local contributions are set at 10% for eligible roads with up to 5 beneficiaries and at 15% for those with 6 or more beneficiaries. The maximum amount that any beneficiary is required to contribute is capped at €1200.

Section 81(4) (a) of the Local Government Act 2001 requires a prior written agreement between the beneficiaries and the road authority as well as detail of the financial contribution to be made by the beneficiaries to the road authority towards the planned works. A project cannot commence without such agreement being in place.

The Department of Rural and Community Development granted €23.5m funding nationally for LIS in 2024. Kilkenny County Council received €752,874 for the LIS in 2024.

Kilkenny County Council completed 10 projects under the LIS in 2024. The total expenditure on these projects were €806,948.86. This was funded by the Department of Rural & Community Development LIS Grant in the amount of €752,874, local contributions amounted to €41,345. There was an overspend of €12,729.96 due to inflation, rising cost of material, increase in wages cost as per National Pay Agreements. The absence of data on the ground condition of one of the projects required additional capping from a structural point of view. A request was submitted to the Department for this overspend which was approved and paid to Kilkenny County Council in addition to its original 2024 Grant Allocation.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for Kilkenny County Council's (Roads) Local Improvement Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To administer the Local Improvement Scheme in its functional area.</p> <p>To carry out improvement work on private and non-publicly maintained roads.</p>	<p>Department of Rural and Community Affairs grant funding of €765,603.86.</p> <p>Local Contributions from beneficiaries in the amount of €41,345.</p> <p>Kilkenny County Council Road Staff.</p> <p>Our Rural Future – Rural Development Policy 2021-2025</p> <p>Department of Rural and Community Development Local Improvement Scheme Outline.</p>	<p>Kilkenny County Council is responsible for identifying and prioritising roads for improvement under the LIS in consultation with residents and landowners.</p> <p>Submission of Priority & Secondary Lists to Department of Rural and Community Development for review.</p> <p>Acceptance of Letter of Offer & Funding Agreements from Department.</p> <p>Administer written Agreements/Consents and collect beneficiary contributions.</p> <p>Complete projects in line with Letter of Offer/Scheme Outline and draw down funding from Department on completion.</p>	<p>Construction or improvement works to private and non-publicly maintained roads in Kilkenny County Council's functional area.</p>	<p>The LIS projects provide a soundly constructed and well drained road capable of being easily maintained by the beneficiaries.</p> <p>The quality of the work should be such as to last for several years.</p>

Description of Programme Logic Model

Objectives:

Kilkenny County Council is responsible for the administration of the Local Improvement Scheme in Kilkenny. The Local Improvement Scheme funds the construction or improvement of non-public roads which are not maintained by the Council. This investment demonstrates the continued commitment of the Minister of Rural & Community Development to vital road infrastructure in rural Ireland providing access to people's homes and farms.

Inputs:

The primary input to the programme is the grant funding of €752k from the Department. Local Contributions from beneficiaries of the projects amounted to €41k in 2024. Kilkenny County Council Staff in the Roads Directorate undertake the administration and operational work associated with the Scheme. The Government of Ireland 'Our Rural Future – Rural Development Policy 2021-2025 provides a framework for the development of rural Ireland. This Policy contains a commitment to increase investment in the repair of non-public roads through the Local Improvement Scheme. The Department of Rural & Community Development issue the Scheme Outline which contains the details pertaining to the Scheme.

Activities:

Grant allocations to deliver the Local Improvement Scheme are notified to individual Local Authorities annually. Kilkenny County Council submitted a Priority List of eligible road projects to be completed within this allocation. A Secondary List of eligible roads is also submitted which can be used to select substitute road(s) in the event that a road on the Priority List cannot be completed. The selection of road projects is a matter for each Local Authority to decide. Once the Department has received and reviewed the lists of roads, a Letter of Offer is issued to each eligible Local Authority. Kilkenny County Council is required to sign and submit an acceptance of this offer. The Local Authority is provided with a defined period of time in which to complete the works and submit their funding drawdown requests.

The Municipal District Offices in Kilkenny County Council have responsibility to liaise with the beneficiaries of the scheme and ensure that the terms and conditions as outlined in the Funding Agreement are adhered to. The Roads Department in the Council arrange for the drawdown of grant funding from the Department for the LIS.

Outputs:

Kilkenny County Council completed 10 projects under the LIS in 2024. These projects included construction or improvement works to private and non-publicly maintained roads in Kilkenny County Council's functional area.

Outcomes:

The projects completed under LIS in 2024 included work that beneficiaries could not be reasonably expected to undertake. These projects were of a substantial nature such as strengthening weak sections, rut filling, resurfacing and opening water channels. The improvements made to the private and non-public roads will provide a soundly constructed and well drained road capable of being easily maintained by the beneficiaries in the future. The quality of the work will last for several years.

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

The following section tracks the Local Improvement Scheme 2024 from inception in terms of major project milestones.

April 2024	Launch of LIS 2024 Funding by Ms. Heather Humphreys T.D., Dept of Rural & Community Development
April 2024	Department of Rural & Community Affairs notification to Chief Executive, Kilkenny County Council of LIS funding for 2024
May 2024	Submission by Kilkenny County Council of LIS Priority & Secondary list to DRCD
May 2024	Letter of Offer & LIS 2024 Funding Agreement Terms & Conditions received by Kilkenny County Council from DRCD
May 2024	Acceptance Form returned by Kilkenny County Council to DRCD for 2024 LIS Funding
May 2024	Municipal Districts verify all applications and supporting documentation for LIS
May 2024	Municipal Districts issue Letter of Offers for LIS to beneficiaries including amount of contribution due and date for payment
June 2024	Contributions paid by beneficiaries to the value of €41,345
July – Oct 2024	Municipal District Road Sections undertake works on 10 LIS Projects
Oct 2024	DRCD issue reminder to Kilkenny County Council of end of year drawdown deadline of Friday 8 th November, 2024
Oct 2024	Municipal Districts are requested to submit completed documentation to allow for preparation of documents for drawdown of funding from DRCD
Nov 2024	Kilkenny County Council return Drawdown Request and associated documents to DRCD for LIS 2024 including request for overspend
Nov 2024	DRCD agree Kilkenny County Councils request for overspend in the amount of €12,729.86
Dec 2024	LIS funding received from DRCD in the amount of €765,603.86

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Local Improvement Scheme.

Project/Programme Key Documents	
Title	Details
Our Rural Future Rural Development Policy 2021 -2025	Provides a framework for the development of rural Ireland from 2021-2025.
Local Improvement Scheme 2024 Outline	This sets out the terms and conditions for the delivery of the 2024 LIS.
LIS Priority & Secondary Lists	A list of eligible road projects to be funded under LIS
DRCD Letter of Offer & Funding Agreement	Once the Department has reviewed the Priority & Secondary lists a Letter of Offer & Funding Agreement is issued to Kilkenny County Council
Acceptance Form	Acceptance Form to agree and accept the DRCD Letter of Offer & Funding Agreement
Letters of Offer to beneficiaries of LIS	Letters confirming funding is available to fund an application for LIS.
Required Documents	Required Documents from beneficiaries of LIS
Drawdown Request Form & Associated Documents	Kilkenny County Council's Drawdown Request Form and Associated Documents to DRCD
Kilkenny City and County Development Plan 2021 - 2027	The City & County Development Plan details the overall strategy of the Council for the proper planning and sustainable development of the County over a 6-year period.
Climate Action Plan 2023	The plan implements the carbon budgets and sectoral emissions ceilings and sets out a roadmap for taking decisive action to halve our emissions by 2030 and reach net zero no later than 2050.

Key Document 1: Our Rural Future Rural Development Policy 2021 – 2025

Our Rural Future provides a framework for the development of rural Ireland over the next five years. The policy is forward looking, ambitious and addresses both the challenges facing rural areas and the opportunities which rural economies and communities can benefit from in the coming years.

Key Document 2: Local Improvement Scheme 2024 Outline

This document sets out the terms and conditions for the delivery of the 2024 LIS and details the conditions which apply to the payment of grants to Local Authorities in respect of road projects completed under the Scheme.

Key Document 3: LIS Priority & Secondary Lists

Kilkenny County Council must submit a Priority List of eligible road projects which will be reviewed by DRCD for LIS funding. A Secondary List of eligible roads is also submitted which can be used to select a substitute road in the event a road on the Priority List cannot be completed.

Key Document 4: DRCD Letter of Offer & Funding Agreement

Once the Department has received and reviewed the list of roads a Letter of Offer & Funding Agreement will issue. The Local Authority is provided with a defined period of time in which to complete the works and submit their funding drawdown request.

Key Document 5: Acceptance Form

Kilkenny County Council must return the Acceptance Form to DCRD to accept the Letter of Offer. By accepting the offer the Council is agreeing to the terms and conditions set out in the Letter of Offer and the Funding Agreement

Key Document 6: Letters of Offers to beneficiaries of LIS

Once funding is in place the Municipal District Offices issue Letters of Offer to the beneficiaries of the Scheme advising them that funding is available. The beneficiaries are required to accept the Offer and its Terms & Conditions.

Key Document 7: Required Documents

The beneficiaries submit the required documents and their monetary contribution to the scheme. The contribution must be paid in advance any work proceeding.

Key Document 8: Drawdown Request Form & Associated Documents

Kilkenny County Council must have all road works completed and the drawdown request submitted in advance of the deadline as set out in the Letter of Offer. The drawdown to the Department also includes the Compliance Sheet, Agresso Financial Management Expenditure, Shapefiles and Spreadsheets with details of all roads completed under the Scheme.

Key Document 9: Kilkenny City and County Development Plan 2021 – 2027

The City & County Development Plan details the overall strategy of the Council for the proper planning and sustainable development of the County over a 6-year period.

Key Document 10: Climate Action Plan 2023

The plan implements the carbon budgets and sectoral emission ceilings and sets out a roadmap for taking decisive action to halve our emissions by 2030 and reach net zero no later than 2050.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Kilkenny County Council Priority & Secondary Lists for Funding Application to DRCD	Details of funding applied for LIS Projects	Yes
Kilkenny County Council's LIS Weighting Scheme	Indicates how projects are ranked on Priority & Secondary Lists	Yes
Grant Allocation Letter of Offer & Funding Agreement	Details of DRCD offer for LIS for current year	Yes
Acceptance Form	Acceptance by Kilkenny County Council of DRCD Funding Offer and Terms and Conditions of LIS	Yes
Letters of Offer to beneficiaries of LIS	Letters advising beneficiaries of terms and conditions of LIS	Yes
Signed Acceptance Forms, Associated Documents/ Contributions from beneficiaries	Acceptance form agreeing to Terms and Conditions of scheme, required documents and financial contribution from beneficiaries	Yes
Individual files containing all information for audit, including invoices, before and after photos, proof of agricultural use, maps and consents	Required for future assessment and audit review if required	Yes
Agresso details on Scheme Expenditure	Financial monitoring of Scheme and compliance with grant allocation	Yes
Drawdown Request Form, Shapefiles & Compliance Sheet	Required under the Scheme to facilitate drawdown of funds from DRCD	Yes
Progress Reports to the Municipal District meetings	Ensure the Elected Council Members are kept up to date with progress on LIS	Yes

Data Availability and Proposed Next Steps

The necessary data is available on file to evaluate the Local Improvement Scheme. Kilkenny County Council completed 10 Local Improvement Scheme projects in 2024. These projects have provided vital road infrastructure in rural Ireland, providing access to people's homes

and farms. The financial management information is available from Agresso (Financial Management System). Adherence by Kilkenny County Council to the Local Improvement Scheme Outline/Letter of Offer and DRCD Funding Agreement is evident on the selection of files which were reviewed.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Kilkenny County Council's Local Improvement Scheme 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 delivery of the Local Improvement Scheme complies with the broad principles of the Public Spending Code. The DRCD Scheme Outline clearly defines the Terms and Conditions of the Scheme which are being adhered to by Kilkenny County Council. Kilkenny County Council Roads Staff complete the projects, machinery is procured on LA Quotes with materials procured centrally. Climate Action measures were also implemented with the use of warm mix macadam and the re-use/recycling of materials used for the sub bases on projects.

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

The necessary data and information is available on file should there be a requirement for a full evaluation of the programme in the future.

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

Kilkenny County Council works in collaboration with the DRCD to progress Local Improvement Schemes for County Kilkenny. Release of funding from the DRCD is dependent on projects adhering to the requirements set out in the DRCD Scheme Outline. Kilkenny County Council must also ensure it implements the projects in line with the DRCD Terms & Conditions. These procedures are intended to assist both the Council and the DRCD to secure effective delivery of quality projects to an agreed timeline and budget.

It is important that the DRCD can ensure that Kilkenny County Council can demonstrate that projects are well managed and deliver value for money. Kilkenny County Council must continue to ensure that the relevant staff in the Roads Section are aware of the need to apply the guidelines fully in order to ensure reimbursement of relevant costs.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Kilkenny County Council's Local Improvement Scheme.

Summary of In-Depth Check

Overall, I find that the Local Improvement Scheme in Kilkenny County Council complies with the broad principles of the Public Spending Code. Kilkenny County Council completed 10 LIS

projects in 2024. The projects completed included repairs and improvement works on non-public rural roads and laneways which are not normally maintained by the Council.

Kilkenny County Council adheres to the requirements of the DRCD Local Improvement Scheme Outline. The Terms and Conditions as set out in the Letter of Offer and Funding Agreements were implemented. The required data is available in the files in an orderly manner which will allow for evaluation at a late date if required.