NOAC

National Oversight and Audit Commission

PUBLIC SPENDING CODE

Local Authority Quality Assurance Report 2017

NOAC (the National Oversight and Audit Commission) was established in July 2014 under the 2014 Local Government Reform Act to provide independent oversight of the local government sector. The statutory functions assigned to NOAC include the scrutiny of the Operation of Audit Committees in Local Government. This report is based on material in the reports of audit committees or in replies of their chairpersons to NOAC's inquiries.

Introduction

The Public Spending Code (the Code) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the Code brings together, in one place, details of the obligations of those responsible for spending public money.

As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the Code and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

NOAC published the 2014 report for the local government sector in February 2016, the 2015 report in July 2016 and the 2016 report was published in December 2017. The request issued on 20 February 2018 to local authority Chief Executives (at Appendix 1) to submit their 2017 QA reports by 31 May 2018. All 31 local authorities had submitted their reports by the deadline.

The Quality Assurance reporting requirement consists of the following 5 steps:

1. Draw up an inventory of projects/programmes at the different stages of the Project Life Cycle under the headings of (a) expenditure being considered, (b) expenditure being incurred and (c) expenditure that has recently ended, in respect of all capital and current expenditure projects to a value greater than €0.5m. (Routine administrative budgets already in place are not included in the inventory as only new or extended current expenditure to the value of €0.5m or greater is subject to the application of the Code.)

2. Confirm publication on the local authority's website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location. (A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.)

3. Complete the 7 specified checklists. Only one of each type of checklist per local authority is required and not one per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/areas of expenditure relevant to that checklist.

4. Carry out a more in-depth review of selected projects/programmes such that, over a 3-5 year period, every stage of the project life-cycle and every scale of project will be subject to a closer examination. Initially the review requirement was that the value of the projects selected for the in-depth check each year should be at least 5% of the total value of all projects in the inventory when averaged out over a three year period. This was amended in respect of the 2016 report to a requirement that **revenue** projects selected for in-depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory, while the requirement in respect of capital projects remains 5% of the total value of all capital projects in the inventory. Both of these minimums can be through in-depth reviews carried out in the years 2016 to 2018.

5. Complete a short summary report consisting of the inventory, procurement reference and checklists referenced in steps 1 to 3 and the local authority's judgment as to the adequacy of the appraisal/planning, implementation or review work that it examined as part of step 4, the reasons why it formed that judgment and its proposals to remedy any inadequacies found during the entire quality assurance process.

NOAC has reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. While the Code requires certification of the reports by Accounting Officers, this formal position does not exist in the local government sector so NOAC requested Chief Executives to certify the reports. The Chief Executives of 29 local authorities have certified that the Quality Assurance (QA) report submitted to NOAC reflects the authority's assessment of its compliance with the Public Spending Code. The Dún Laoghaire-Rathdown Quality Assurance Report was certified by the Acting Chief Executive. The Sligo County Council Quality Assurance Report was certified by the Deputy Chief Executive.

The Code requires that the QA reports are published on the organisation's website. As at 24 August 2018 NOAC was unable to confirm the publication of the QA report on the websites of the following local authorities: Carlow County Council, Cork City Council, Longford County Council and Louth County Council.

A summary of the outcome of NOAC's review is at Appendix 2. The overall position is as follows:

Step 1: Inventory of projects/programmes at different stages of Project Life Cycle
The requirement to submit an inventory of all projects/programmes costing greater than €0.5m distinguishing between capital and current expenditure and categorised by expenditure being considered, expenditure being incurred and expenditure recently ended was met without exception.

The summary inventory of all 31 local authorities is at Appendix 3. The full inventory is available as a separate document circulated with this report.

Of the 31 authorities, none had a current expenditure programme recently ended in 2017 and the following 13 authorities did not have a current expenditure project or programme in their 'under consideration' category: Carlow, Galway, Kildare, Kilkenny, Leitrim, Longford, Monaghan, Roscommon, Westmeath, Wexford and Wicklow County Councils, Dublin and Galway City Councils.

The Code requires the inventory to break down capital expenditure being considered, incurred and recently ended between capital projects and capital grant schemes. For the 2017 inventories, the

required treatment of capital grant schemes is to include the expenditure as a capital grant scheme where 50% or more is funded by the local authority and to include it with other capital project expenditure where 50% or more is funded by Government grant. In cases of mixed funding, the minority percentage source was to be included as a note. The only local authorities to insert any capital grant scheme data into their inventories were: Cavan, Donegal, Galway, Offaly, South Dublin, Westmeath and Wicklow County Councils.

Step 2: Publish Summary Information on Procurements in Excess of €10m
The Code requires public bodies to publish summary information on their websites of all procurements in excess of €10m. Local authorities are required to furnish NOAC with a link to where this summary information on procurement is available. Out of the 31 local authorities, 22 authorities either provide a link from which it could be discerned that no procurement in excess of €10m arose in 2017, or else clearly stated that no such procurement arose in 2017.   In respect of several of the latter, a link was provided to where procurement details would be published if applicable. The following local Authorities provided links to where this summary information on Procurement in Excess of €10m is available:

Cavan County Council	http://www.cavancoco.ie/Default.aspx?StructureID_str=466
Cork City Council	http://www.corkcity.ie/services/finance/procurementover10million/
Cork County Council	https://www.corkcoco.ie/your-county-council/accessibility-maps-publications
Dun Laoghaire Rathdown County Council	http://www.dlrcoco.ie/en/council-democracy/finance/financial-reports
Galway County Council	http://www.galway.ie/en/services/more/publicspendingcode/
Kildare County Council	http://kildare.ie/CountyCouncil/PublicSpendingCode/
Limerick City and County Council	https://www.limerick.ie/council/services/business-and-economy/procurement/procurements
South Dublin County Council	https://www.sdcc.ie/en/services/business/procurement/public-spending-code-2017

As of 24 August 2018 Louth County Council had not published its procurements in excess of €10m and referred to eight procurement projects related to projects in progress with a procurement value of €10m or more for the 2017 financial year. One of the projects is being conducted by the National Development Finance Agency (Dunleer housing development) and will not be published on Louth's website. Louth confirmed it would publish details of the seven projects as soon as possible.

Step 3: Completion of 7 Checklists
The requirement to complete and submit a set of 7 self-assessment checklists was fulfilled by all local authorities.

No local authority had a recently ended current expenditure programme in 2017, so in all cases Checklist 7 was not applicable.

Kildare County Council did not include question numbers and it appears omitted questions 1.9 to 1.12 from Checklist 1, questions 3.5, 3.6, 3.7 and 3.9 from Checklist 3, questions 5.8 and 5.10 from Checklist 5 and questions 6.3 and 6.4 from Checklist 6. Cavan County Council, in Checklist 3.3 and 3.6, stated it had no new programmes relevant to the public spending code in 2017. However the Council's project inventory shows several projects in the current expenditure column of "Expenditure being considered". At Checklist 2.1, Carlow County Council advised no projects exceeded €5million. However, the Council's project inventory shows a capital project in "Expenditure being considered" worth €7million. In Checklist 6.2 Roscommon County Council answered "N/A", however, the Council's project inventory noted three capital projects in "Expenditure recently ended" that were over €20million.

The completed checklists in respect of the 31 local authorities are at Appendix 4.

Step 4: Carry out an in-depth review of selected projects/programmes
All local authorities, with the exception of Galway City Council, have carried out the in-depth check of a selection of projects from their inventories and have provided information pertaining to the reviews for the purposes of step 5. The information submitted in the vast majority of cases included reports structured in accordance with the template provided in Appendix D of the 'Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector' prepared by D/PER with the Finance Committee of the County and City Managers' Association. The proportion of the inventory represented by the expenditure on the projects selected for in-depth review was amended by D/PER for 2016 to an average of 5% of the value of capital projects and 1% of the value of revenue projects to be achieved over a three year period. Compliance with these targets will not be apparent until the compilation of the 2018 Public Spending Code report.

Wicklow County Council have excluded circa €311m in respect of road schemes from its calculation for the percentage of in depth checks for capital as these were completed prior to 2014. However as these are listed in the inventory they have been included in the calculation for this report giving a 2.14% in depth check amount for capital as opposed to 6.33% in Wicklow's return.

Step 5: Complete a short summary report consisting of the inventory, procurement references and judgment as to the adequacy of the appraisal/planning, implementation or review work examined by the local authority in step 4
This report and associated appendices, as compiled by NOAC, comprise the summary Quality Assurance Report in respect of 2017 for the local government sector. The following is a summary extracted from the individual reports provided by the local authorities of their judgment as to the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process:

Carlow County Council

Total Value of Project Inventory: €96,102,641	Value of Projects Subjected to In-Depth Check: €2,498,615 representing 3.48% of capital and 1.57% of current inventory.

Project 1: Powerstown Landfill & Recycling Centre (Landfill €590,125.88, Recycling Centre €104,130.34)

Project 2: 16 Houses at Ard na Greine, Tullow, Co. Carlow (€1,804,359.00)

Outcome:

Project 1: Current Expenditure. Powerstown Landfill and Recycling Centre is operated by Carlow County Council in a purpose built facility in Powerstown. During 2017 approximately 200 customers /week used the domestic waste service at Powerstown and 320 customers/week use the recycling centre. The maintenance and operations side of this site by Carlow County Council involves multiple contracts. A regionally procured contract was obtained in respect of recycling services.   This contract involves counties Waterford, Wexford, Carlow, Kilkenny and Tipperary. The landfill is currently nearing completion of its life span, with planning permission due to expire in August 2018. A proposed Closure, Restoration and Aftercare Management Plan (CRAMP) addresses the liabilities that may occur and require attention during the closure, restoration and aftercare management plan.

Project 2: Capital Expenditure. Carlow County Council's housing policy is rooted in the strategy document "Rebuilding Ireland – Action Plan for Housing and Homelessness" and strives to facilitate the delivery of good quality accommodation for those who have greatest need and to develop sustainable communities in county Carlow. Owing to demand in the area, the development was increased from 14 to 16 units. Twelve tenders were received in respect of this project. Planned Completion date is February, 2019.

Conclusion:

Project 1: The operation and maintenance of the landfill and recycling facility complies with the broad principals of the Public Spending Code. The spend was correctly procured through SupplyGov.ie, eTenders and a Regional Contract in respect of recycling. Ongoing monitoring by staff to ensure contractors are meeting requirements was recommended.

Project 2: The project was found to have complied with the broad principles of the Public Spending Code. The construction of social housing is in line with National Housing Policy.

Cavan County Council

Total Value of Project Inventory: €219,389,453	Value of Projects Subjected to In-Depth Check: €25,903,899 representing 13.31% of capital and 7.15% of current inventory.

Project 1: Operations of the Cavan County Council's Fire Services Project for 2017 (€3,835,428.00)
Project 2: Cavan North West Bridge Rehabilitation Capital Project 2015 (€3,257,452.27)
Project 3: Section B of N55 Corduff to South Killydoon Roads Improvement Capital Project Capital Job No 2221155C (€18,811,019.00)

Outcome:

Project 1: Current Expenditure. The core objective of Cavan County Fire Service Authority is to protect lives, infrastructure & property by delivering consistent and effective responses to fire and emergency incidents and reduce the risk of fires within the community through fire prevention and fire protection programmes. Council Procurement Policy & Guidelines, which outline best practice for acquiring goods and services, are used. The prime purpose of the policy and guidelines is to ensure Value for Money is achieved within all Council Departments including the Fire Service. These policy and guidelines are in line with National & EU procurement Regulations.

Project 2: Capital Expenditure. The key objective of the Cavan North West Bridge Rehabilitation Capital Project was to improve the structural integrity of the nine identified structures together with improving pedestrian's facilities and enhancing both the streetscape and preserving the historic bridge landscape of the county. An allocation was received by the Council from Transport Infrastructure Ireland (TII) to facilitate these required works.

Over the lifespan of the project there were numerous amendments to the bridge contract and substantial traffic management issues that resulted in an extension of the project completion timeframe and an increase in the final contract price. The additional charges were agreed following a conciliation process. The project is substantially complete with the exception of some minor defect works currently being undertaken by the contractor.

Project 3: Capital Expenditure. The primary purpose of this road realignment scheme, which is currently on the capital project inventory list as expenditure being incurred, is to improve road safety thereby reducing the number of collisions on this section of the N55. The future of the scheme is very dependent on TII approval/funding with milestone dates to be developed accordingly

Conclusion:

Project 1: Based on findings of the Internal Audit Sections in-depth review of the operations of Cavan County Council's Fire Services, this revenue expenditure programme appears to be substantially compliant with the relevant requirements of the Public Spending Code

Project 2: Based on findings of the in-depth review of the Cavan North West Bridge Rehabilitation Capital Project this project appears to be broadly compliant with the relevant requirements of the Public Spending Code. A project review date is scheduled for January 2019.

Project 3: As required by the Public Spending Code and the Project Management Guidelines the initial project appraisal works appear to have been strategically managed to date with the view of achieving the prime objective of the scheme and maximising the proposed outputs and outcomes. Based on findings of the in-depth review the project is substantially compliant with the relevant requirements of the Public Spending Code.

Clare County Council

Total Value of Project Inventory: €435,309,104	Value of Projects Subjected to In-Depth Check: €41,524,341 representing 12.43% of capital and 1.34% of current inventory.

Project 1: Payments to other Fire Authorities and the Munster Regional Communications Centre (€669,000)

Project 2: Social Inclusion Community Activation Programme (€855,341)

Project 3: Killaloe Bypass, Shannon Bridge Crossing and R494 Improvement (€40,000,000**)**

Outcome:

Project 1: Current Expenditure. The objective of the payments to other local authorities is to provide fire cover by these authorities in areas where they have fire stations nearer than any fire station in the functional area of Clare County Council. This provides for a prompt and efficient response to fire incidents in those parts of Clare, and thereby complying with legislation.   The objective of the payments to the Munster Regional Communications Centre is to enable the mobilization of fire brigades where they are needed and the provision of a radio communications network, thus complying with legislation.

Project 2: Current Expenditure. The operation of the Social Inclusion Community Activation Programme (SICAP) is within the community and development function of the Council. The operation of the programme is managed through an information technology system (IRIS) which tracks activities and enables reporting on progress.   There is regular reporting by the body delivering the programme (the Clare Local Development Company), and frequent oversight by the Local Community Development Committee (LCDC) in the form of regular meetings during which the programme is reported on and progress evaluated. This allows Clare County Council, via the LCDC, to effectively manage the programme.

Project 3: Capital Expenditure. The objective of the project is to construct a new road bypassing Killaloe, a new bridge over the Shannon between Clare and Tipperary, and improve the regional road. Following technical reports, a constraints study, public consultation processes, a number of route options were appraised and one route selected as the preferred route.   An in-depth appraisal and multi-criteria and cost benefit analysis was carried out with approval in principle to advance the scheme given by the appropriate sanctioning authority. The preferred route was also subjected to an environment impact statement.

CPO and land acquisition was the principal activity carried out during 2017. It is anticipated that consultants will be appointed in 2018 to work on detailed design and tender preparation.

Conclusion:

Project 1: Overall, the project was found to comply with the broad principals of the Public Spending Code.

Project 2: Overall, the project was found to comply with the broad principals of the Public Spending Code.

Project 3: Overall, the project was found to comply with the broad principals of the Public Spending Code.

Cork City Council	
Total Value of Project Inventory: €557,147,679	Value of Projects Subjected to In-Depth Check: €20,046,772 representing 2.45% of capital and 6.66% of current inventory.

Project 1: Rental Accommodation Scheme – RAS (A07) (€10,129,800)
Project 2: Housing Acquisitions Programme – primarily the acquisition of Bishopsgrove, Bishopstown. (€2,215,972)
Project 3: Housing Acquisitions Programme – primarily the acquisition of Sheridan Park (€7,701,000)

Outcome:
Project 1: Current Expenditure. This programme provides housing support by sourcing accommodation in private rental market. The programme is targeted at the provision of housing support for households in receipt of long term rent supplement payments. Annual financial and activity returns are submitted to the DHPLG in respect of the programme.
Project 2: Capital Expenditure. The main objective of this project is to deliver new social housing units for 18-25 year olds at risk of homelessness. Bishopsgrove complex comprises of 7 dwellings (39 units) of modern and secure purpose built student accommodation units. The purchase completed in April 2017.
Project 3: Capital Expenditure. This project involved the purchase of 28 units in the Tramore Road area of Cork City. There is a high demand for social housing support in the Turners Cross/ Togher area of the City. These 28 units form part of the Council's overall acquisition programme for 2016 to meet its targets under the Social Housing Strategy 2015 – 2017.

Conclusion:
Project 1: The Rental Accommodation Scheme is managed appropriately and is generally compliant with the Public Spending Code. It was noted that data available is limited by the system and consideration should be given to understanding its capabilities. Greater analysis is required of the property market and constant monitoring of tenant rental contributions.
Project 2: The in-depth check of the acquisition of Bishopsgrove Project revealed that the principles and ethos of the Public Spending Code were broadly adhered to throughout all stages of the acquisition. The Housing Capital unit have demonstrated an appreciation of value for money obligations resulting in a negotiated purchase price under market value. A post project review has been recommended.
Project 3: The acquisition of Sheridan Park was well managed and the in-depth review concluded it is in compliance with the Public Spending Code. It was noted that project briefs and appraisals could be strengthened by including stronger justification for projects and analysis of alternative options. Additionally, it would be beneficial for project briefs to include a programme for completion of works/ project deliverables to ensure that outcomes are easily managed. Notwithstanding this, Housing Capital unit has demonstrated an appreciation of value for money obligations resulting in a negotiated purchase price under market value.

Cork County Council	
Total Value of Project Inventory: €802,247,325	Value of Projects Subjected to In-Depth Check: €49,862,650 representing 7.87% of capital and 3.75% of current inventory.

Project 1: RAS Programme (€12,046,533)
Project 2: Dunmanway Swimming Pool (€5,600,000)
Project 3: Single House Acquisitions (€25,000,000)
Project 4: Plant and Machinery Purchase (€7,216,117)

Outcome:
Project 1: Current Expenditure. The objective of the RAS Programme is to meet the long term housing needs of rent supplement recipients.
The completion in 2017 of one new private RAS transfer, 17 property transfers and 17 voluntary transfers bringing the total number, in Cork County, to 615 private RAS tenancies and 303 voluntary tenancies.
Project 2: Capital Expenditure. The objective of the Dunmanway Swimming Pool Project was to construct a new pool facility and area office facility. In March 2015, construction of the new Dunmanway Municipal Leisure Complex commenced, and was scheduled to be completed by October 2016. At the time of audit, the revised completion date was indicated to be April 2017. The overrun in budget was circa 13% with approximately a 50:50 spilt between consultants and contractor overruns. The pool opened in June 2017.
Project 3: Capital Expenditure. In 2017 Cork County Council acquired 89 second hand houses for social housing purposes. These properties are located all across Cork County.
Project 4: Capital Expenditure. In 2017, as part of its fleet replacement programme, the Council took delivery of 58 new vehicles. Funding of €7.2m came from the Central Reserve Sinking Fleet Replacement Fund.

Conclusion:
Project 1: The project was found to comply with the broad principals of the Public Spending Code.
Project 2: The internal review obtained reasonable assurance that this project complies with the Public Spending Code and a post project review was undertaken.
Project 3: The in-depth review provides reasonable assurance the project is compliant with the Public Spending Code. The properties were assessed for suitability and located in areas of need. An independent valuation confirmed the value for money aspect of the project.
Project 4: The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Donegal County Council	
Total Value of Project Inventory: €1,283,022,026	Value of Projects Subjected to In-Depth Check: € 345,724,969 representing 30.44% of capital and 1.74% of current inventory.

Project 1: Ten-T Priority Route Improvement – Donegal (€343,000,000)
Project 2: Public Lighting Operations, Maintenance and Improvements 2017 (€2,724,969)

Outcome:
Project 1: Capital investment programme to provide a high quality road network in Co. Donegal, which will improve accessibility in the County, and ensure the safe, reliable and efficient transport of people and goods.
Project 2: Current Expenditure on Public Lighting Operation, Maintenance and Improvements 2017. The public lighting programme is carried out annually and is managed by the Roads & Transportation Directorate – Central Technical Services.
The contract for the maintenance and repair of public lighting expired at 31/12/16. At the time of review it was noted that in order to comply with procurement policy, Donegal County Council should commence a tender process for this contract as soon as possible.

Conclusion:
Project 1: End date is projected for 2020-2021 for Phases 1 to 4. Completion of Phases 5 to 7 is subject to statutory process, funding and TII approval. To date adequate assurance has been provided that this project is compliant with the Public Spending Code.
Project 2: Public lighting is an essential service provided by Local Authority's. The in-depth review noted that adequate assurance has been provided that the project is compliant with the Public Spending Code.

Dublin City Council	
Total Value of Project Inventory: €1,874,605,531	Value of Projects Subjected to In-Depth Check: €62,100,000 representing 4.95% of capital and 1.44% of current inventory.

Project 1: Sandford (Clonskeagh) to City Centre Cycle Route (€18m)   **Project 2:** Dodder Public Transport Bridge (€31.5m)   **Project 3:** On-Going Management of Dublin City Car Parking (€12.6m)

Outcome: **Project 1:** Capital Expenditure in the incurring stage for a cycle route from Sandford to the city centre. No further information was provided.   **Project 2:** Capital Expenditure in the incurring stage. No further information was provided.   **Project 3:** On-going current or revenue expenditure. No further information was provided.

Conclusion: **Project 1:** The overall finding for Sandford (Clonskeagh) to City Centre Cycle Route is that the approach applied in the appraisal/planning/design stages complied with PSC requirements and the rating of satisfactory was given.   **Project 2:** The overall finding for Dodder Public Transport Bridge is that the approach applied to date is largely in compliance with PSC requirements. The rating of needs improvement was given based on a multi-criteria analysis assessment to arrive at the preferred option. One recommendation was made that relevant staff should be properly trained in the required analytical techniques to be applied for different levels of spend.   **Project 3**: The overall finding for the on-going management of Dublin City car parking is that there is adequate assurance that spend on this contract complies with the PSC for most areas examined.

Dún Laoghaire-Rathdown County Council	
Total Value of Project Inventory: €625,459,569	Value of Projects Subjected to In-Depth Check: €12,748,600 representing 1.82% of capital and 2.63% of current inventory.
Project 1: Leopardstown Link Road & Roundabout Configuration (€8,250,000) Project 2: Public Lighting (B05) – Energy Supply & Maintenance - 2017 (€4,498,600)	
Outcome: **Project 1:** Capital Expenditure. The aim of the project was to relieve traffic congestion at the Leopardstown Roundabout thereby facilitating the future development of the Sandyford Business District and improving facilities for all road users and future congestion demands. A post project review is underway to assess if the envisaged outcome has been achieved. **Project 2:** Current Expenditure. This project consists of the supply and maintenance of the public lighting service over the network consisting of 23,500 lights in the DLR administrative area which spans rural, urban and suburban communities and contains several key elements of national and regional infrastructure, including the M11, M50 and N11 national primary roads.	
Conclusion: **Project 1:** The project complied with the broad principals of the Public Spending Code for the implementation stage. It was noted that the elements of a project appraisal and progress reports did take place, but not at the same time or in the same document as would be best practice. **Project 2:** Overall the project was found to comply with the broad principals of the Public Spending Code however it was noted that data available for the review was not complete. In addition there were no documented policies and procedures, and monitoring and reporting is not always completed on a timely basis.	

Fingal County Council

Total Value of Project Inventory: €582,425,541	Value of Projects Subjected to In-Depth Check: €35,041,599 representing 9.13% of capital and 1.16% of revenue inventory.

Project 1: Skerries to Balbriggan Greenway (€6.5m)
Project 2: Modular Houses Adjacent to Pinewood Green Court – 25 Units (€4.6m)
Project 3: Baldoyle - Portmarnock Coastal Walkway (€1.6m)
Project 4: Newbridge Demesne (Upgrade Visitor Facilities) (€1.5m)
Project 5: Kinsealy/Melrose Community Projects (€1.5m)
Project 6: Snugborough Interchange (€13.7m)
Project 7: Central Heating – Estate Management (€3m)
Project 8: B06 Traffic Management Improvement (€2,641,599)

Outcome:
Project 1: Capital considered. The objectives of the project are to deliver a high quality coastal green way or cycleway and footpath linking Skerries to Balbriggan.

Project 2: Capital Incurred. The objective of the Pinewood Green Rapid Build Project was to construct 25 social dwellings in two phases, to accommodate applicants on the social housing list in the Balbriggan area.

Project 3: Capital Incurred. This scheme will provide a cycle and pedestrian route through a regional park, providing connecting facilities between the towns of Baldoyle and Portmarnock. The route is approximately 1.8km long and is over lands which form part of a new regional park –known as Racecourse Park – which is part of the Portmarnock-South Local Area Plan and the Baldoyle-Stapolin Local Area Plan lands.

Project 4: Capital Incurred. The objective of this project is to upgrade, remodel and refurbish facilities in Newbridge House and Farm. The work includes the renovation and extension of the existing museum and the provision of a new Café and retail space. The objective is to provide high quality facilities and to meet both visitor expectations and market demands.

Project 5: Capital Incurred. The objective of the Kinsealy Melrose Community Project is the construction of a community centre with double height sprung multi-purpose sports hall attached. The project objective is to serve the needs of the local community and adjoining school population and was delivered as part of the Fingal Schools Model initiative. It is currently operating as the Fingal Liam Rodgers Community Centre.

Project 6: Capital Incurred. The scheme aims to improve the traffic flow along the Snugborough Road, within Blanchardstown village and around the Blanchardstown Centre. It is intended to provide for existing and future traffic demands, remove existing queuing from all approaches, particularly the N3 off-ramp, to improve public transport measures by using bus priority lanes and safety improvements for cyclists by means of additional cycle-ways.

Project 7: Capital Incurred. To replace central heating systems including boilers, within the Council's housing stock as they fail or are considered to be near end of life. This programme fulfils the Councils obligations as a landlord under the Housing (Standards for Rented Accommodation) Regulations 2017 and is in compliance with the Department of Housing, Planning and Local Government (DHPLG) energy efficiency programme for local authorities' social housing stock.

Project 8: Current Expenditure. There is an ongoing programme of general maintenance and improvements works being carried out on the 1,275km of regional and local roads contained within the county, which covers a geographical area of 452 sq.km spanning rural, urban and suburban communities. The works carried out under this programme benefit the public by contributing to pedestrian and vehicular safety on roads and streets, improving traffic flow and improving the county's roads infrastructure.

Conclusion:

Project 1: Overall, the project documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Project 2: The project documentation provides satisfactory assurance that there is general compliance with the Public Spending Code. However, it is evident that the appointments of the Assigned Certifiers, Civil & Structural Engineers, Mechanical & Electrical Engineers and Quantity Surveying Services for this project did not follow the proper procurement processes. These appointments were made on requests for fee proposal from these companies only, because of their familiarity with the house design and rapid build concept. They were engaged in similar projects for the Council at the time.

Project 3: The project documentation provides satisfactory assurance that there is general compliance with the Public Spending Code. However, it is noted that Consultants which were appointed to conduct the Topographical Survey were not appointed through the correct procurement process.

Project 4: Overall, the project documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Project 5: The project documentation provides satisfactory assurance that there is general compliance with the Public Spending Code. The appointment of the Consultants in relation to a number of services for the project was by way of the submission of fees bids and approval for their appointment was by way of CE order. However, the brief of one of the Consultants was extended to cover to two further roles that of Assigned Certifier and Design Certifier without following proper procurement procedures.

Project 6: Overall, the project documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Project 7: Overall, the project documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

Project 8: The project documentation provides satisfactory assurance that there is general compliance with the Public Spending Code.   It is noted that on two occasions after the tender process had been completed extra works were awarded to the successful bidders. Whilst acknowledging that there were road safety concerns and a degree of urgency in the works requirements proper procurement procedures were not followed in relation to these extra works.

Galway City Council	
Total Value of Project Inventory: €133,553,048	

The Internal Audit Unit (IAU) did not perform any in-depth checks relevant to the Public Spending Code not previously disclosed.

The IAU focused on income generation and controls, and historic projects that no longer formed part of the PSC Inventory.

Galway County Council	
Total Value of Project Inventory: €1,496,268,813	Value of Projects Subjected to In-Depth Check: €34,600,382 representing 2.46% of capital and 0.37% of current inventory.

Project 1: Knockatogher Regional Road (€237,129)
Project 2: R.332 – Pollacorragune/Kilbannon (€163,253)
Project 3: N59 Bunnakill to Claremount - Realignment (€34,200,000)

Outcome:

Project 1: Revenue Expenditure. Structural overlay of 1500m of roadway – Knockatogher Regional Road. The project involved restoring and reconstructing the road surface to the required standard and was completed in September 2017. Grant claims were made via the Project Reporting System in compliance with the Department of Transport, Tourism and Sport's (DTTAS) schedule of payment runs.

Project 2: Revenue Expenditure. Restoration & Improvement of 1000 meters of regional roadway – Pollacorragune/Kilbannon. The project was completed in September 2017. Grant claims were made via the Project Reporting System in compliance with DTTAS schedule of payment runs.

Project 3: Capital Expenditure. The project involves the upgrade of a 10k stretch of the N59 road to a type 3 single carriageway commencing at the townland of Claremount, Oughterard and ending at Bunnakill Maam cross. The project is currently stalled.

Construction work on the road hasn't commenced due to issues that the National Parks & Wildlife Service have raised regarding the Councils construction method statements and it's effect on the pearl mussel that is in the Owenriff river which runs along part of the route .

During 2017 a total of €995,370 was spent, mainly on consultancy fee invoices, which the Project Engineer matched against the agreed fee payment structure prior to approval to pay and processing via the Project Reporting System.

Conclusion:

Project 1: Overall the project was found to comply with the broad principles of the Public Spending Code.

Project 2: Overall the project was found to comply with the broad principles of the Public Spending Code.

Project 3: From the in-depth check carried out, the appraisal and planning stages of the project are in compliance with the Public Spending Code.

Kerry County Council	
Total Value of Project Inventory: €627,365,101	Value of Projects Subjected to In-Depth Check: €17,968,000 representing 3.25% of capital and 1.48% of current inventory.

Project 1: Road Improvement Scheme - N70 Sneem to Blackwater Bridge (€11,825,000) **Project 2:** Public Lighting - Annual Programme (€2,012,000) **Project 3:** 11 Housing Units, Croilar na Mistealach + 4 Traveller Units (€4,131,000)

Outcome: **Project 1:** Capital Expenditure. The project comprises of the improvement of approximately 4.5km of national secondary road between Sneem and Blackwater Bridge and commenced in 2018. It involves on-line widening/realignment of three individual sections of the N70 on the Iveragh Peninsula, between Sneem and Blackwater Bridge in County Kerry to provide a Type 3 single carriageway road with cycle facilities. **Project 2:** Current Expenditure. This project provides public lighting for a variety of reasons – including personal security, mitigation against anti-social behaviour, road safety and pedestrian safety. It currently has approximately 12,000 public lights in its charge. **Project 3:** Capital Expenditure. This project involves the demolition of existing poor quality housing and the construction of 11 housing units at Croilar na Mistealach, Tralee and 4 traveller housing units and ancillary works. It forms part of a much larger regeneration project.

Conclusion: **Project 1:** As the project is still underway, it has not yet reached the stage of post project review. It complies with the broad principals of the Public Spending Code and value for money is realised through a competitive procurement process. However, Internal Audit noted it is not always evident from records that checking processes have been carried out. **Project 2:** This project complies with the broad principals of the Public Spending Code. However, the post implementation stage evaluation is weak; an issue that is currently being addressed. **Project 3:** This project complies with the broad principals of the Public Spending Code. Internal Audit noted that an improvement to the documentation of checking processes and sign-off of the Department of Housing, Planning and Local Government claims would enhance the control system and has made a recommendation to this effect.

Kildare County Council	
Total Value of Project Inventory: €488,330,898	Value of Projects Subjected to In-Depth Check: €57,574,000 representing 16.46% of capital and 1.67% of current inventory.

Project 1: Social Housing Leasing - Social Housing Current Expenditure Programme (2,574,000)
Project 2: NRO M7 Osberstown Interchange & R407 Sallins Bypass (€55,000,000)

Outcome:
Project 1: Current Expenditure. Ongoing - Long Term Leasing. To acquire units under the Social Housing Current Expenditure Programme (SHCEP) in order to provide accommodation to those on Kildare County Council's social housing list. The council operate the scheme in partnership with AHBs. Expenditure increased by €866,157 from 2016.

Project 2: Capital Expenditure. The Scheme involves the construction of a new grade separated junction on the M7 at Osberstown and modification of the slip roads at the existing Junction 10 at Newhall, a regional road bypass of Sallins and associated link roads. The main works contractor was procured using the restricted procedures set out in the European Communities (Award of Public Authorities Contracts) Regulations 2006. In cases where contracts were estimated to be under €50,000, tenders were requested from at least three specialist contractors and evidence was noted that all tenders were advertised and assessed in accordance with relevant procurement legislation. The tender process was conducted in accordance with the Council's procurement procedures. Procedural requirements involved in the tendering process have been complied with in respect of the appointment of contractors for this project.

Conclusion:
Project 1: The review notes that this project is in substantial compliance with the Public Spending Code. It recommended that annual reconciliations of recoupments of funds from the DHPLG and annual reviews of the written procedures.

Project 2: The review notes this project is in substantial compliance with the Public Spending Code. It noted that Internal Audit were unable to obtain a detailed reconciliation of the Capital Code on the Agresso financial management system.

Kilkenny County Council	
Total Value of Project Inventory: €242,245,284	Value of Projects Subjected to In-Depth Check: €8,890,000 representing 4.14% of capital and 2.59% of current inventory.

Project 1: 38 Social Housing Units at Bolton, Callan, Co. Kilkenny (€6,990,000)
Project 2: Housing Grants Programme (€1,900,000)

Outcome:

Project 1: Capital project to construct 38 Social Housing Units at Bolton, Callan, Co. Kilkenny. The project is currently at tender stage. The houses are to be built on land already in the ownership of Kilkenny County Council and zoned for residential development. Procurement and planning guidelines were all complied with and authorisation was received from the Department at the four approval stages. The estimated completion date is February 2020.

Project 2: Current Expenditure. Kilkenny County Council administers three housing grant schemes on behalf of the Department of Housing, Planning and Local Government:

- Housing Adaption Grant for People with a Disability
- Mobility Aids Housing Grant Scheme
- Housing Aid for Older People

The Department funds 80% of the approved costs up to set maximum limits for each scheme.

Conclusion:

Project 1: It is clear that there is an acute need for housing in the county and the review stated the project complied with the broad principals of the Public Spending Code. However it noted that no formal project appraisal (a vital element) was prepared.

Project 2: The overall project was found to comply with the Public Spending Code. It was recommended that Department recoupments should be carried out on a monthly basis to improve Kilkenny County Council's cash flow position.

Laois County Council

Total Value of Project Inventory: €169,014,662	Value of Projects Subjected to In-Depth Check: €9,908,571 representing 1.1% of capital and 8.49% of current inventory.

Project 1: House Purchases 2015- Social housing Capital Investment Programme (€3,248,571)
Project 2: Portlaoise Southern Circular Extension (€6,000,000)
Project 3: Payments to Elected Representatives 2017 (€660,000)

Outcome:
Project 1: Capital Expenditure. This project involved the acquisition of properties for social housing. Laois County Council recouped the capital cost of acquiring, upgrading and legal / professional fees from the Department. 29 properties were acquired from 2015 to 2016.
Project 2: Capital Expenditure. Completion of the Portlaoise Southern Circular Extension which will reduce congestion in the centre of Portlaoise Town by providing an alternative route for traffic. Portlaoise has experienced significant population growth in recent years leading to increased traffic. The reduced congestion will reduce travel times both for traffic using the Portlaoise Southern Circular Road and for the remaining traffic using the Town Centre.
Project 3: Current Expenditure Incurred in respect of Local Representation/Civic Leadership in 2017. Laois County Council has nineteen Elected Members and these members are also representatives on the Municipal Districts and various committees. Members' Salaries, Gratuities, the Cathaoirleach's Allowances, Leas Cathaoirleach's Allowance and Municipal District Chairperson Allowance, are paid through the payroll section while all remaining payments are processed by the Corporate Affairs Department and paid through the Agresso Financial Management system.

Conclusion:
Project 1: There is a need for social housing in Laois. Internal Audit noted substantial compliance with the Public Spending Code in respect of this project. Due to market availability a decision was made to purchase some properties in the project that fell outside the minimum BER requirements.
Project 2: This project is Expenditure Under Consideration. A clear need was identified for this project due to significant population growth in recent years. Internal Audit stated that there is substantial compliance with the Public Spending Code in respect of its responsibilities for the provision of the final phase of the Portlaoise Southern Circular Route.
Project 3: This project is in compliance with the Public Spending Code. However it was noted that procedure manuals should be update to reflect new regulations and rate changes.

Leitrim County Council	
Total Value of Project Inventory: €80,590,000	Value of Projects Subjected to In-Depth Check: €11,520,000 representing 21.94% of capital and 0% of current inventory.
Project 1: Construction Project – 27 units at Summerhill,Carrick on Shannon (€6,620,000) **Project 2:** N16 Drummahan Planning Design Construction phase (€4,900,000)	
Outcome: **Project 1:** Capital Expenditure. Currently at planning stage. Completion expected in Q3 2019/Q1 2020. The main objective is to provide more social housing and reduce the housing waiting list in Co Leitrim. **Project 2:** Capital Expenditure. Currently at planning stage. The improvement of the N16 route is a specific objective in the county's development plan 2015-2021. Road safety continues to be an important issue, particularly on national primary single carriageway roads. The existing section of the road is narrow with poor forward visibility. A total of 11 accidents have been recorded by the Gardaí over a 13 year period from 2003 to 2015 along this section of road.	
Conclusion: **Project 1:** A clear need for housing has been established. Based on the in depth review, the Internal Audit team are satisfied that the council has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. **Project 2:** Based on the in depth review, the Internal Audit team are satisfied that the council has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code.	

Limerick City and County Council

Total Value of Project Inventory: €850,611,148	Value of Projects Subjected to In-Depth Check: €42,766,790 representing 7.63% of capital and 3.01% of current inventory.

Project 1: Opera Site Masterplan (€17,161,904)
Project 2: Operation of Fire Service (€14,449,281)
Project 3: Capital MRCC STATION END (€6,155,605)
Project 4: Fire - MRCC Equipment Upgrade (CAMP II) (€5,000,000)

Outcome:
Project 1: Capital Expenditure.
Project 2: Current Expenditure.
Project 3: Capital Expenditure.
Project 4: Capital Expenditure.

Deloitte Internal Audit Service, appointed on behalf of Limerick City and County Council Audit Committee, performed a Public Spending Code review. The scope included the following:
- Reviewing the controls in operation with respect to the appraisal, planning, implementation and review stages for a sample of current and capital expenditure projects;
- The period under review was from 01 March 2017 to 31 January 2018; and
- Perform a follow-up review on the points raised from previous public spending code reviews and reported on their status.

The approach included the following:
- Deloitte obtained the current project inventories listing, including their associated project life cycle stage from the LCCC;
- They performed a walkthrough of key controls in place with respect to appraisal, planning, implementation and review stages for capital expenditure projects;
- They selected a sample of completed current and capital expenditure projects for which the identified controls were tested;
- Deloitte met with key staff and reviewed documentation as part of the testing process; and
- They met with owners of findings from previous public spending code reviews to ascertain the status of the points raised.

Conclusion:
Deloitte concluded that nothing has come to their attention to suggest that the Council had any significant deviations from the Public Spending Code in 2017.
As part of Deloitte's review, they performed a follow up assessment of the status of the internal audit recommendations from the Council's March 2017 Public Spending Code review. The status applied to the recommendations was that of "implemented", "in progress" or "not started". From their review, of the nine report points followed up on, only one has been implemented.
Management advised that these points have taken longer than originally estimated to address, due to the development of a project management system.

Longford County Council	
Total Value of Project Inventory: €55,020,150	Value of Projects Subjected to In-Depth Check: €4,370,087 representing 14.76% of capital and 3.05% of current inventory.

Project 1: Turnkey Acquisition of 16 Housing Units (€3,392,000)
Project 2: D09 Local Enterprise Office (€978,087)

Outcome:

Project 1: Capital Expenditure. Following a request for expressions of interest in the provision of social housing units to the Council, Longford County Council acquired sixteen three bed semi-detached units from a developer at Mill Race, Drumlish. The aim of the project was to complete a social housing project on time and on budget. Initially 14 were approved for purchase by the Department; however in May 2017 two additional units were approved for purchase.

Project 2: Current Expenditure. This project involves funding for LEOs under the following headings:

- Measure 1 is direct financial support. Certain grants under this funding have a 30% refundable aid (RA) element which is repayable by the grant beneficiary.
- Measure 2 provides funding for general development covering a range of training, mentoring and "in company" supports.

Conclusion:

Project 1: The project completed in November 2017. This was on time and delivered 16 housing units in an area of identified need. However issues with governance and risk management and control frameworks were noted.

Project 2: This project was in compliance with the Public Spending Code. A number of ancillary issues were identified which management addressed and were confirmed as implemented during the follow up report completed by the Internal Audit Section.

Louth County Council	
Total Value of Project Inventory: €297,100,000	Value of Projects Subjected to In-Depth Check: €15,500,000 representing 7.42% of capital and 0% of current inventory.

Project 1: Fr. Finn Park, Phase II 17 residential units (€3,600,000)
Project 2: Bothar Brugha redevelopment of 3 houses (€700,000)
Project 3: Regeneration Works Scheme Cox's Demesne Phase 2.B refurbishment (€4,400,000)
Project 4: Carlingford Lough Greenway redevelopment (€3,000,000)
Project 5: Landfill Renewable Energy Project & Ancillary Works (€3,000,000)
Project 6: Ardee Town Pavement Renewal N2 paving inlay, road signage and markings (€800,000)

Outcome:
No further information was provided.

Conclusion:
A formal report on the In-depth review was completed and submitted to the Management Team within Louth County Council. It noted reasonable assurance the projects were in compliance with the Public Spending Code. Four specific recommendations were identified for implementation going forward – ,

- Post project reviews of all capital projects that exceed a certain threshold should be carried out at an appropriate time after project completion.
- There is a need for a standardised project file checklist to be used in all appropriate projects that relates to the requirements of the Public Spending Code.
- There is also a need to develop a standardised methodology of the project / contract management principles to be used by all relevant staff.
- The procurement steering committee should have the public spending code on its meeting agendas as a standard item and ensure all relevant staff are appropriately updated.

Mayo County Council	
Total Value of Project Inventory: €908,571,654	Value of Projects Subjected to In-Depth Check: €222,135,425 representing 28.19% of capital and 4.12% of current inventory.

Project 1: Mary Robinson Centre (€5,010,000)
Project 2: Castlebar Pool and Outdoor Pursuits Academy (€11,300,000)
Project 3: N17 Knock to Tubbercurry Road Project (€200,000,000)
Project 4: Operation of Fire Service (€5,825,425)

Outcome:

Project 1: Capital Expenditure. Following a decision by the Robinson family to bestow certain papers as part of a Presidential centre, in 2012 a partnership between the Council and NUI Galway was established to develop a visitor and education centre.
Project 2: No further details provided.
Project 3: No further details provided.
Project 4: Current Expenditure. The budget for the operation of the fire service is prepared in advance of the financial year. It is prepared by the Chief Fire Officer and presented to the Head of Finance for review. No further details provided.

Conclusion:

Project 1: No recommendations were made and the review gave reasonable assurance this project was compliant with the broad principals of the Public Spending Code.
Project 2: The review recommended multi criteria analysis is performed in line with the Public Spending Code however this project predates the introduction of the code.
Project 3: No recommendations were made and the review gave reasonable assurance this project was compliant with the broad principals of the Public Spending Code.
Project 4: No recommendations were made and the review gave reasonable assurance this project was compliant with the broad principals of the Public Spending Code.

The following general recommendations in respect of all projects were noted for future consideration:

1. It was recommended that the Council have a process in place where the tender evaluation committee are required to make a disclosure of interest at the beginning of the tender evaluation process. Management's response to this recommendation was that the Council will put in place such a procedure at the commencement of tender evaluation.
2. It was recommended that the Council ensure that budgets are loaded onto the Financial Management System for all new Capital and Revenue Projects and that monitoring of actual spend to the agreed budget should take place on all projects. Management's response was that budgets are loaded for all revenue income and expenditure codes. The Council has recently upgraded its Financial Management System (FMS), Agresso, and is working through the implementation of the full functionality of the software. While capital budgets are not currently loaded to Agresso, projects are reviewed having regard to allocations and expenditure. The Council will, as part of the rollout, introduce the loading of Capital Budgets to the FMS.

Meath County Council	
Total Value of Project Inventory: €497,032,651	Value of Projects Subjected to In-Depth Check: €20,043,753 representing 4.67% of capital and 1.83% of current inventory.

Project 1: N52 Grange to Clontail Road Realignment Scheme (€18m)
Project 2: Provision of Public Lighting 2017 (€2,043,753)

Outcome:
Project 1: Capital Expenditure. The objectives of the project are to promote and enhance the sustainable economic growth of rural regions by improving this strategic road's capacity and safety, as well as average journey times and access to the towns of Ardee and Kells. At a regional and national level the upgrade of this section of the N52 will enhance connectivity between radial transport corridors and defined Gateway centres.
Project 2: Current Expenditure. Meath County Council is responsible for the provision and maintenance of public lighting throughout the urban and rural areas of County Meath. The Council provides c.19,000 public lights throughout the county. SSE Airtricity are contracted to supply metered lighting to 30 June 2019 and Energia for unmetered lighting to 31 October 2018. The maintenance of public lighting is contracted to Al Read Electrical Company Ltd.

Conclusion:
Project 1: As the project is still in its early stages only the planning and design stages can be reviewed in terms of the Public Spending Code. These stages were found to be in compliance with the Public Spending Code. It is recommended that future key milestone dates be established as the project progresses.
Project 2: This project was found to comply with the Public Spending Code.

Monaghan County Council	
Total Value of Project Inventory: €146,413,049	Value of Projects Subjected to In-Depth Check: €7,410,000 representing 6.81% of capital and 1.73% of current inventory.

Project 1: 22 Houses at Knockroe Glen, Monaghan (€4,540,000)
Project 2: Public Lighting (€870,000)
Project 3: LED Retrofit (€2,000,000)

Outcome:

Project 1: Capital Expenditure. This development at Knockroe Glen, Monaghan provided 22 completed houses and contributes to the general housing need. It was procured as a Turnkey housing construction project and was selected following an analysis of submissions to the Council and having received funding approval from DHPLG for the project. Senior staff confirmed these houses provide flexibility to accommodate people that may require special needs /accessible need accommodation in the town. The project was procured via the eTenders system and newspaper advertisements. It completed in December 2017.

Project 2: Current expenditure being incurred. Monaghan County Council is responsible for the provision and maintenance of Public Lighting in the County. At December 2017 there were 5,559 Public lights. The maintenance is contracted out to Airtricity Utility Solutions.

Project 3: Capital Expenditure being incurred. In order to reach the national energy efficiency target for Public Bodies of 33% by 2020, it was decied that old low efficiency SOX and SON lighting be retrofit with LED lighting. Airtricity Utility Solution was chosen as the preferred supplier to carry out the work under an existing contract.

Conclusion:

Project 1: The review found there was satisfactory compliance with the Public Spending Code.   It noted the importance of staff awareness of the Code and the importance of the implementation of recommendations from Internal Audit.

Project 2: The review found there was satisfactory compliance with the Public Spending Code and made two recommendations on documentation and one in respect of annually reconciling Agresso figures.

Project 3: This project was found to comply with the Public Spending code however it was noted that letters used to formalise the extension of the existing contract were insufficient and approved standard documents should be used for this purpose.

Offaly County Council	
Total Value of Project Inventory: €96,841,842	Value of Projects Subjected to In-Depth Check: €2,267,702 representing 3.3% of capital and 1.54% of current inventory.

Project 1: Landfill Operation and Aftercare (€815,702)
Project 2: Slieve Bloom Mountain Bike Trail (€1,452,000)

Outcome:
Project 1: Current Expenditure. Offaly County Council's operation of Landfill and Aftercare Programme have a management structure in place for the programme delivery and co-ordination. The Senior Engineer has responsibility for management and oversight of the programme.
Project 2: The 'Slieve Bloom Mountain Bike Trail' is a Capital Project 'Being Considered'. No further information as provided.

Conclusion:
Project 1: Overall the project was found to comply with the Public Spending Code.
Project 2: Overall the project was found to comply with the Public Spending Code.

Roscommon County Council	
Total Value of Project Inventory: €476,318,693	Value of Projects Subjected to In-Depth Check: €3,731,594 representing 0.46% of capital and 3.70% of current inventory.
Project 1: SICAP Social inclusion Community Activation Programme (€1,765,230) **Project 2:** Acquisition of Five Class B Fire Appliances (€1,966,364)	
Outcome: **Project 1:** No further information was provided. **Project 2:** No further information was provided.	
Conclusion: **Project 1:** Overall the project was found to comply with the Public Spending Code. **Project 2:** Overall the project was found to comply with the Public Spending Code.	

Sligo County Council	
Total Value of Project Inventory: €381,260,000	Value of Projects Subjected to In-Depth Check: €8,333,130 representing 2.33% of capital and 1.30% of current inventory.

Project 1: Public Lighting (€677,482)
Project 2: Rural Development Programme - LEADER element (€7,655,648)

Outcome:
Project 1: Current Expenditure. This project involves the operation and maintenance of 7,800 lights. The energy supply was provided by Airtricity and Energia with maintenance supplied by Electric Skyline. Costs incurred in relation to public lighting on national primary and national secondary roads are 100% recouped from Transport Infrastructure Ireland (TII).
Project 2: Capital Expenditure. This project was designed to aid the development of sustainable rural communities and promote the economic development of rural areas.

Conclusion:
Project 1: Overall the project was found to comply with the Public Spending Code.
Project 2: Overall the project was found to comply with the Public Spending Code.

South Dublin County Council	
Total Value of Project Inventory: €537,031,183	Value of Projects Subjected to In-Depth Check: €48,335,000 representing 16.00% of capital and 0% of current inventory.

Project 1: Adamstown Road (R120) and Nangor Road (R134) Improvement Scheme (€19,810,000)
Project 2: Dublin Mountains Visitor Centre Development (€15,525,000)
Project 3: Lucan Swimming Pool at Griffeen Valley Park, Esker Manor, Lucan, Co Dublin. (€13 million)

Outcome:
Project 1: Capital Expenditure. This project aims to enhance safety for all road users, improved access to the Grange Castle employment lands from Clondalkin and Lucan and facility for increased cycle usage and walking. Initially these were two separate schemes but were combined into a single project in September 2015. Works involve the construction / realignment of roads and a bridge.
Project 2: Capital Expenditure. Expenditure Under Consideration. The proposal by South Dublin County Council, Coillte and the Dublin Mountains Partnership is to develop Coillte's Montpelier Hill (incorporating the Hell Fire Club) and Massy's Wood sites as a key recreation site and a gateway to the heritage and recreation amenities of the Dublin Mountains.
Project 3: Capital Expenditure. Expenditure under consideration. The project proposes the development of a new single storey public swimming pool building, including gymnasium and fitness suites, changing facilities and cafeteria and associated accommodation; landscaping and public realm improvements to the surrounding area and new car park to allow for 108 car parking spaces and 88 bicycle parking spaces.

Conclusion:
Project 1: Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the code; strong controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project.
Project 2: Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the code; strong controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project.
Project 3: Internal Audit is satisfied that the delivery of the project to date substantially complies with the standards set out in the code.

Tipperary County Council	
Total Value of Project Inventory: €309,810,000	Value of Projects Subjected to In-Depth Check: €20,620,000 representing 3.61% of capital and 10.18% of current inventory.

Project 1: Tipperary Food Centre of Excellence (€6,000,000)
Project 2: Public Lighting (€2,900,000)
Project 3: Administration of the RAS programme (€11.72m)

Outcome:
Project 1: Capital expenditure being considered. The aim of this project is to create a Tipperary Food Centre of Excellence with Tipperary County Council providing a large capital investment into this project. Tipperary Culinary Delights Ltd was established with the support of the Council to lead the process and manage the future promotion of the Centre. The procurement competition was advertised on e-tenders by the Council on behalf of Tipperary Culinary Delights on the 11th January 2017. CHL were appointed in February 2017 to carry out the required feasibility study on Tipperary Food Centre of Excellence. It is expected that this project will create additional jobs and increase tourism to the county.
Project 2: Current Expenditure on Public Lighting. The Council maintains and operates 16,000 street lights to ensure public areas are safe for pedestrians and road users. The maintenance contract was awarded Airtricity in April 2017 for a period of two years.
Project 3: Current expenditure being incurred. Rental Accommodation Scheme (RAS) is a social housing support introduced to cater for the accommodation needs of persons who are in receipt of long-term rent supplement. As at 31 December 2017 there were 1,180 RAS tenancies being supported through the scheme in Tipperary.

Conclusion:
Project 1: This project was in its infancy in 2017 and included in capital projects being considered. The in-depth check revealed no major issues to date and indicates compliance with the requirement of the public spending code.
In light the proposed location of Rockwell College, a privately owned estate, as the location for the proposed 'Tipperary Food of Excellence' the Council have confirmed they will not be making a capital investment into this project. Internal Audit recommends an assessment of Council's role and future financial contribution to Tipperary Culinary Delights Ltd to assist in the development of Tipperary Food Centre of Excellence.
Project 2: The operation of the Public Lighting in Tipperary County Council complies with the principals of the Public Spending Code.
Project 3: The review confirmed that the requirements of the Public Spending Code are generally complied with. Internal Audit recommended a written procedure manual should be completed for the authority's RAS programme.

Waterford City and County Council	
Total Value of Project Inventory: €329,210,000	Value of Projects Subjected to In-Depth Check: €83,200,755 representing 37.24% of capital and 3.67% of current inventory.

Project 1: Rental Accommodation Scheme (€4,300,755)
Project 2: North Quays Redevelopment Project (€78,900,000)

Outcome:
Project 1: Current Expenditure Being Incurred. The aim of Rental Accommodation Scheme is the provision of good quality accommodation to those in need of housing. The scheme is targeted at households in receipt of long term rent supplement payments. The total number of RAS tenancies being supported by the Council, at 31 December 2017, was 714.
Project 2: Capital expenditure Being Considered. The core objectives of this project are to enhance Waterford as the retail capital of the South East, become a driver for economic regional development, expand the city centre, improve pedestrianisation, enhance accessibility to the city centre and develop a transportation hub.

Conclusion:
Project 1: The project is in compliance with the Public Spending Code. The RAS team would benefit from having one central place to record and monitor information. LGMA are currently developing a RAS specific system to cater for this. This will benefit the RAS team in the areas of reporting and monitoring.
Project 2: Overall this project broadly complies with the principles of the Public Spending Code. At the time of review it was in the appraisal stage and the review noted that a post project review should be carried out after the project has been completed to evaluate if the project objectives have been met.

Westmeath County Council	
Total Value of Project Inventory: €254,030,653	Value of Projects Subjected to In-Depth Check: €7,558,537 representing 3.29% of capital and 2.08% of current inventory.

Project 1: Arcadia Housing Development (€6,200,000)
Project 2: Public Lighting – Energy Supply and Maintenance 2017 (€1,358,537)

Outcome:

Project 1: Capital expenditure being considered. The project is to provide 33 social housing units at Arcadia, Athlone, Co. Westmeath on a site in the ownership of Westmeath County Council. Ancillary work includes boundary walls and fencing, roadways, footpaths, site services, attenuation, public lighting, cut and fill of ground and landscaping. It is due to completed in December 2019.

Project 2: Current expenditure. County Westmeath has 10,179 public lights which service rural urban and suburban communities across the county and also includes national primary and secondary routes. The National Energy Efficiency Action Plan 2009-2020 requires that the public sector improves its energy efficiency by 33% by 2020. In that context the Council upgraded 550 lanterns to LED in 2017 which will assist in reaching this target along with reducing energy costs. Energia supply the unmetered electricity to 31 October 2018. The procurement process for a new maintenance contract had commenced in June 2016, with Longford County Council as the lead authority. This was the subject of a judicial review which has led to a delay in securing a new maintenance contract.

Conclusion:

Project 1: Overall this project was found to comply with the Public Spending Code. At 31 December 2017 the project was still under consideration as the tendering process for a main contractor had to be recommenced. This was because the lowest tenderer sought an increase of 6% on the price submitted, in order to compensate him for the Sectoral Employment Order (Construction Sector) 2017, which came into being during the procurement process. That increase could not be granted and therefore the process had to be recommenced.

Project 2: Overall this project complies with the Public Spending Code. The review recommended quarterly reconciliations should be carried out between the invoices received and the estimated invoice generated by DeadSure database to ensure the lighting infrastructure is constantly being updated and to verify the accuracy of the invoices.

Preparation for a new tender process should commence early to ensure the new contract is in-situ prior to the old one expiring. The Council's initial contract with Electric Skyline stipulated that 36 months was the maximum period applicable to the contract, which expired in June 2016. However due to the delays in the current procurement the contract had been further extended to 10th October 2017. While the current delay was unavoidable and the provision of public lighting must continue, a new contract should have been entered into as opposed to extending an existing contract beyond the maximum period allowable. A scenario should not arise wherein a contractor is carrying out work while not being covered by a contract.

Wexford County Council	
Total Value of Project Inventory: €441,870,000	Value of Projects Subjected to In-Depth Check: €11,400,000 representing 2.94% of capital and 1.37% of current inventory.

Project 1: Kilmore Quay Pier Extension (€3m)   **Project 2:** Courtown Breakwater (€5m)   **Project 3:** Gorey Market House Development (€2m)   **Project 4:** Public Lighting (€1.4m)

Outcome:

Project 1: Capital Expenditure Being Considered. This project is at discussion stage and has not yet been appraised in terms of options or constraints. No further details were provided.

Project 2: Capital Expenditure Being Considered. This project will involve the reinstatement and maintenance of a beach at Courtown and the potential development of the marina.

Project 3: Capital Expenditure Being considered to restore the prominence of the Market House building as a focal point on Main Street, Gorey and to further develop its relationship with the public realm of the town. This building is owned by the Council and in 2016 it completed a Compulsory Purchase Order of 0.0815 HA of land to the rear of the property. The aim of this project is to bring the building back into regular use.

Project 4: Current Expenditure. Public Lighting. The Council is responsible for the maintenance and operation of 14,366 public lights. The maintenance contract was awarded to Killaree Lighting Services Limited in 2015. Unmetered energy is supplied by Energia and metred energy is supplied by Airtricity.

Conclusion:

Project 1: There was no project documentation available at the time of the audit as the proposal is at a very early stage and, accordingly it was not possible to rate compliance with the Public Spending Code.

Project 2: Overall this project broadly complies with the principles of the Public Spending Code.

Project 3: The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. However, the instance of non-compliance with Wexford County Council's Procurement Policies and Procedures in relation to the appointment of a consultant was noted as a weakness in terms of overall compliance with the Public Spending Code.

Project 4: Overall this project broadly complies with the principles of the Public Spending Code.

Wicklow County Council

Total Value of Project Inventory: €616,729,504	Value of Projects Subjected to In-Depth Check: €13,453,654 representing 2.14% of capital and 2.42% of current inventory.

Project 1: Public Lighting – Energy Supply & Maintenance 2017 (€2,169,971)
Project 2: Local Authority Housing Development at Delany Park (Emoclew) Arklow, County Wicklow. (€11,283,683).

Outcome:
Project 1: Current Expenditure. The council provide and maintain 14,175 public lights over 2018 square kilometres. 946 are owned by TII. Different energy companies provide the metred and unmetered energy used.
Project 2: Capital Expenditure. The intended outputs from the project will be the provision of 64 high quality homes which will include 20 accessible units for the elderly and people with a disability and a linear park which will form a new public amenity. Phase 1 commenced in November 2017 and involves the construction of 17 houses scheduled to complete in December 2018. Phase 2 is due to commence in October 2018 with a proposed completion date in 2020.

Conclusion:
Project 1: Overall this project complies with the principles of the Public Spending Code. The review recommended that a set of operational procedures be drafted by way of a user manual to ensure continuity of approach in situations of staff re-assignment.
Project 2: A need for housing was identified in the functional area of the local authority and this project should help reduce waiting times for social housing support. The review noted this project complies with the Public Spending Code.

Appendix 1

To all Chief Executives

20 February 2018

<u>Public Spending Code - Quality Assurance Reporting 2017</u>

Dear Chief Executive,

Thank you for submitting the 2016 Quality Assurance (QA) reports required under the Public Spending Code to NOAC in accordance with the Department of Public Expenditure and Reform (D/PER) extended deadline of 31 May 2017. The delay in compiling the composite 2016 Quality Assurance Report in respect of the local government sector that was referred to the Department of Public Expenditure and Reform at the beginning of December 2017 was due to the diversion of NOAC's resources to other work at the time the QA reports were received. The Report, which is published on the NOAC website at http://noac.ie/wp-content/uploads/2018/01/PSC-2016-QA-Report.pdf, notes that 30 of the authorities met the specified deadline.

As usual, NOAC requests that you review any issues that require a change of practice or other action, as referred to in the in-depth reviews carried out by your authority, or that arose in completing the checklists and make the necessary arrangements for improvements in those areas. If you are one of the minority of authorities, who had not yet published the 2016 QA report on your website, you should now arrange for its publication.
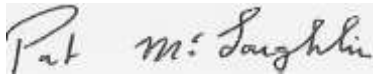
The deadline for submission of the 2017 QA report is Thursday 31st May 2018. The inventory is to be completed as EXCEL spreadsheets in the attached format. The 7 checklists in the self-contained attachment should be completed and supplied as a WORD document. For the 2017 inventory, the required treatment of capital grant schemes where expenditure relates to payments on foot of grant applications to the authority is as follows: Where a capital grant scheme is 50% funded by the local authority and 50% funded by government grant, it should be included as a capital grant scheme and a note should be added beside the inventory item identifying that it is 50% funded by government grant. Where more than 50% of the expenditure is funded by the local authority, the item should also be included as a capital grant scheme and a note should be added beside the item identifying the minority percentage government grant funding. Where more than 50% of the expenditure is funded by

government grant, it is to be included with other capital projects expenditure and a note should be added beside the item identifying the minority percentage funding by the local authority.

Please ensure that the required documents are submitted by email to info@noac.ie by the deadline of Thursday 31st May 2018. A copy of this letter and attachments will also be sent to the email address from which your authority's 2016 QA Report was forwarded to NOAC.

Thank you again for your co-operation in this matter.

Yours sincerely,

_____

Pat McLoughlin

Chairman

Appendix 2

NOAC Public Spending Code Quality Assurance Reports for Local Authorities - Compliance Checklist

Local Authority	Step 1: Project Inventories	Step 2: Online Publication of Summary Information of all Procurements in Excess of €10m	Step 3: 7 Checklists Completed	Step 4: In-Depth Check on selected projects/ programmes	Step 5: Summary Report
Carlow	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Cavan	Yes	Yes - Link provided	Yes	Yes	Yes
Clare	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Cork City	Yes	Two procurements over this value have been undertaken in prior years which remain valid although no contract has been awarded to date under either.	Yes	Yes	Yes
Cork County	Yes	Yes - Link provided	Yes	Yes	Yes
Donegal	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Dublin City	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
DLRCC	Yes	Yes - Link provided	Yes	Yes	Yes
Fingal	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Galway City	Yes	No Procurement fell within the category in 2017	Yes	No	Yes
Galway County	Yes	Yes - Link provided	Yes	Yes	Yes
Kerry	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Kildare	Yes	Yes - Link provided	Yes	Yes	Yes
Kilkenny	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Laois	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Leitrim	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Limerick	Yes	Yes - Link provided	Yes	Yes	Yes
Longford	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Louth	Yes	No link provided	Yes	Yes	Yes
Mayo	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Meath	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Monaghan	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Offaly	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Roscommon	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Sligo	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
SDCC	Yes	Yes - Link provided	Yes	Yes	Yes
Tipperary	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Waterford	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Westmeath	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Wexford	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes
Wicklow	Yes	No Procurement fell within the category in 2017	Yes	Yes	Yes

Appendix 3

	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current	Capital				> €0.5m			> €0.5m		
	> €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
Carlow	€0	€0	€25,253,172	€7,000,000	€0	€44,187,806	€0	€9,906,000	€0	€0	€9,755,663
Cavan	€2,469,698	€4,900,000	€23,010,413	€0	€0	€51,170,680	€0	€132,422,818	€0	€0	€5,415,844
Clare	€3,476,278	€0	€47,110,697	€7,854,000	€0	€110,157,546	€0	€263,705,675	€0	€0	€3,004,908
Cork City	€3,160,000	€0	€26,880,000	€7,000,000	€65,000,000	€149,050,000	€0	€261,397,679	€0	€0	€44,660,000
Cork Co	€9,400,782	€0	€54,884,860	€39,284,824	€80,900,000	€312,190,930	€0	€263,269,985	€0	€0	€42,315,944
Donegal	€11,613,545	€0	€87,601,679	€14,200,000	€95,000,000	€144,745,750	€0	€926,644,896	€0	€0	€3,216,156
Dublin City	€0	€0	€42,020,802	€40,275,255	€182,350,000	€873,724,000	€0	€671,275,519	€0	€0	€64,959,955
Dun Laoghaire Rathdown	€5,676,854	€0	€37,562,738	€31,600,000	€194,718,000	€165,472,396	€0	€166,166,509	€0	€0	€24,263,072
Fingal	€10,558,600	€0	€64,381,878	€50,669,431	€22,145,000	€217,155,950	€0	€215,454,682	€0	€0	€2,060,000
Galway City	€0	€0	€700,000	€26,500,000	€0	€72,853,048	€10,000,000	€17,500,000	€0	€0	€6,000,000
Galway Co	€0	€0	€13,580,861	€22,419,277	€34,200,000	€108,661,783	€0	€752,106,696	€0	€0	€565,300,196
Kerry	€6,354,426	€0	€76,256,714	€36,520,434	€0	€130,020,403	€0	€334,458,814	€0	€0	€43,754,310
Kildare	€0	€0	€37,175,000	€0	€0	€154,215,420	€0	€294,570,788	€0	€0	€2,369,690
Kilkenny	€0	€750,000	€66,217,000	€40,519,000	€0	€73,495,002	€0	€36,451,000	€0	€0	€24,813,282
Laois	€1,784,135	€0	€27,634,500	€36,429,000	€0	€58,329,057	€0	€29,490,700	€0	€0	€15,347,270
Leitrim	€0	€0	€6,460,000	€16,050,000	€0	€28,080,000	€0	€25,800,000	€0	€0	€4,200,000
Limerick	€130,326,002	€0	€66,203,000	€61,300,000	€22,200,000	€349,227,186	€0	€211,300,492	€0	€0	€10,054,468
Longford	€0	€0	€10,788,068	€0	€0	€32,032,988	€0	€3,337,286	€0	€0	€8,861,808
Louth	€1,800,000	€0	€19,600,000	€6,000,000	€0	€86,500,000	€0	€174,100,000	€0	€0	€9,100,000
Mayo	€6,978,812	€0	€95,866,134	€91,130,000	€379,000,000	€134,319,130	€0	€72,501,859	€0	€0	€128,775,719
Meath	€4,652,658	€0	€32,723,000	€0	€75,000,000	€107,003,888	€0	€239,877,981	€0	€0	€37,775,124
Monaghan	€0	€0	€20,134,809	€36,900,000	€0	€50,392,700	€0	€30,601,000	€0	€0	€8,384,540
Offaly	€511,082	€0	€20,798,117	€0	€0	€52,381,131	€0	€21,024,942	€0	€0	€2,126,570
Roscommon	€0	€0	€12,435,021	€22,560,000	€0	€47,704,828	€0	€276,717,315	€0	€0	€116,901,529
Sligo	€530,000	€0	€34,820,000	€64,700,000	€78,400,000	€51,680,000	€0	€149,930,000	€0	€0	€1,200,000
South Dublin	€7,758,900	€1,000,000	€37,297,000	€84,895,000	€0	€227,202,469	€1,320,000	€172,372,165	€0	€0	€5,185,649
Tipperary	€4,740,000	€2,000,000	€38,800,000	€20,000,000	€0	€138,910,000	€0	€98,060,000	€0	€0	€7,300,000
Waterford	€5,320,000	€0	€26,370,000	€0	€102,020,000	€112,010,000	€0	€79,980,000	€0	€0	€3,510,000
Westmeath	€0	€0	€30,963,434	€49,691,000	€15,450,000	€65,333,101	€0	€92,016,660	€0	€0	€576,458
Wexford	€0	€0	€137,690,000	€75,700,000	€0	€101,972,000	€0	€97,518,000	€0	€0	€28,990,000
Wicklow	€0	€0	€40,050,000	€37,500,000	€0	€89,660,946	€11,153,713	€438,364,845	€0	€0	€0

Appendix 4

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	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	3	Relevant staff have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	N/A	No training has been provided to date that we are aware of. Training when provided will be attended by staff members.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	1	Carlow Co. Co. does act as a sanctioning authority to other agencies. Consideration will be given as how those organisations will comply with the PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	All quality assurance exercises are disseminated to those responsible.
1.6 Have recommendations from previous QA reports been acted upon?	2	Where possible recommendations are implemented. Resource constraints however apply in some cases.
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	No capital projects in the inventory greater than €5M
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	N/A	None
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	N/A	No post project reviews carried out.
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	N/A	No post project reviews carried out.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	N/A	No project exceeded €5m
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Council used appraisal designed in accordance with Department's Guidelines
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project exceeded €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, all preliminary appraisals were submitted to the Department
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, all preliminary drawings prepared in house
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	No project exceed €20m
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No project exceeded €20m
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes, post-tender approval is sought, ie approval to commence construction
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	N/A	Time scale, budget and outcome for tenants is the basis of evaluation
2.14 Have steps been put in place to gather performance indicator data?	N/A	

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
3.1 Were objectives clearly set out?	N/A	No additional or new expenditure exceeding €500k planned for 2018. Budgets for 2017 & 2018 compared.
3.2 Are objectives measurable in quantitative terms?	N/A	As above
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	As above
3.4 Was an appropriate appraisal method used?	N/A	As above
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	As above
3.6 Did the business case include a section on piloting?	N/A	As above
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	As above
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	As above
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	As above
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	As above
3.11 Was the required approval granted?	N/A	As above
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	As above
3.13 If outsourcing was involved were procurement rules complied with?	N/A	As above
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	As above
3.15 Have steps been put in place to gather performance indicator data?	N/A	As above

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings held weekly
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Design Team/DOS/SEE/SEO
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	Senior Executive Engineer and Senior Executive Officer and Design Team as appropriate
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	No, but variations were identified as they arise
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Projects within budget or acceptable limit as agreed with the Department
4.7 Did budgets have to be adjusted?	3	On occasion, with prior approval of the Department
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	No	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Approval received from Funding Body in the case of variances
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	N/A

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the Annual Budget Process
5.2 Are outputs well defined?	2	National KPI's are in place for Local Government
5.3 Are outputs quantified on a regular basis?	2	KPI's are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes. Budget performance and monitoring of outputs are in place
5.5 Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (Ref. Team Development Plans and Personal Development Plans)
5.6 Are outcomes quantified on a regular basis?	2	Yes. Outcomes are quantified (Ref. Team Development Plans and Personal Development Plans)
5.7 Are unit costings compiled for performance monitoring?	2	Yes. Partly (Ref Unit Costing in FMS)
5.8 Are other data compiled to monitor performance?	1	Yes. A method is in place to monitor effectiveness (Ref. Team Development Plans and Personal Development Plans)
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes. See Monthly Chief Executive Reports and Quarterly Financial Reporting
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Yes. A system of Quarterly Progress. Reports are presented to Council.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	N/A	None. No projects greater than €5m
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Improvements in process are noted and taken into account by the Council on future projects
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	N/A
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	1	Current staffing levels are not available to allow this work be carried out
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	None carried out
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	None carried out

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Cavan 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	2017 is the 4th year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2017. However the PSC, the QA guidance (version 3) & the relevant changes for 2017 were circulated to all relevant staff & they were instructed & advised on same.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Where applicable the PSC is adapted and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to relevant Sections for review & application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section / Departments / Agency
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
1.8 Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - Required Sample reviewed
1.9 Is there a process in place to plan for ex post evaluations / Post Project Reviews? - 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	Yes – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Sanctioning Authority as and when required.

General Obligations not specific to individual projects / programmes	Self-Assessed Compliance Rating:1 - 3	Discussion/Action Required
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	1 out of the 3 projects/programmes that ended in 2017 (equating to 28% of exp ended) had a post project review carried out e.g. The checking of Housing improvement Works before releasing any grant aid payment. Other types of Post Project reviews carried out on regular basis include, Annual post progress reports, final/end of year financial reports, close out reports etc
1.11 Is there a process to follow up on the recommendations of previous evaluations /Post project reviews?	2	While each evaluation/Post Project review is very much project specific, the findings are noted for future consideration.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Outcomes and Findings have made staff more aware of the importance of pre project planning and realistic budgeting.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes – when applicable, appraisals where undertaken in the format required by the relevant Sanctioning Authority & sent to them for approval
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	**3**	Yes – Appropriate appraisals conducted in accordance with the relevant Sanctioning Authority guidelines and requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A – However if and when required, a CBA will be carried out as part of the Appraisal process, in accordance with the relevant Sanctioning Authority guidelines and requirements
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – early appraisal is conducted in accordance with relevant Sanctioning Authority guidelines, to facilitate decision making.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Where this is a requirement, all necessary approval is sought, & only when approval in principle is granted can the project/programme proceed.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Where required, CBA was prepared and submitted to the relevant Sanctioning Authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Not Applicable yet for projects listed,
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes, where applicable, projects were tendered in line with approvals & relevant requirements.
2.9 Was approval granted to proceed to tender?	3	Yes – where applicable
2.10 Were procurement rules complied with?	3	Yes – Tenders are carried out in accordance with EU directives & National Guidelines
2.11 Were State Aid rules checked for all supports?	N/A	Not Applicable in Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes – where applicable
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Yes – where applicable, regarding project deadlines & funding drawdown etc
2.14 Have steps been put in place to gather performance indicator data?	3	Yes – where applicable, regarding programme of works & dates for funding drawdown

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
3.1 Were objectives clearly set out?	3	Yes – Projects/programmes have a clear objective.
3.2 Are objectives measurable in quantitative terms?	3	Yes – Where applicable as part of proposals/returns to the relevant Sanctioning Authority
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new programmes relevant to PSC in 2017. However Current Expenditure was assessed as part of the Budgetary Process and where applicable, project appraisals where undertaken.
3.4 Was an appropriate appraisal method used?	3	Yes – Where applicable appraisal methods defined by relevant Sanctioning Authority
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Projects and Programmes did not exceed these thresholds.
3.6 Did the business case include a section on piloting?	N/A	No new programmes relevant to PSC in 2017
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No new programmes relevant to PSC in 2017
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new programmes relevant to PSC in 2017
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No new programmes relevant to PSC in 2017
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new programmes relevant to PSC in 2017
3.11 Was the required approval granted?	3	Yes – spend in this area is subject to approval and funding from the relevant sanctioning Authority
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	The Current Expenditure within the revenue divisional codes and service levels are ongoing. However were applicable Projects/ Programmes that are outsourced have set service delivery periods and end dates.
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes – Tenders are carried out in accordance with EU directives & National Guidelines
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?	3	Yes – where applicable, performance indicators regarding project deadlines, outputs, funding drawdown etc
3.15 Have steps been put in place to gather performance indicator data?	3	Yes – where applicable, performance related data is reported back to the relevant Sanctioning Authority as & when required.

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes - where applicable
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes -where applicable – Regular Meetings did take place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes if deemed necessary by the Sanctioning Authority. Usually programme implementation is monitored by relevant Council staff.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes – Project Managers appointed are usually at a senior level.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes - when required, & in accordance with the relevant Sanctioning Authorities guidelines.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes - In most cases projects were kept within budget, & time schedule. Where Scope requirement changed so too did the Budget and time line, with relevant approvals being sought.
4.7 Did budgets have to be adjusted?	3	Yes - where applicable Budgets were/are adjusted in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary)
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes - where applicable Decisions on changes to budgets/time schedules are usually made promptly
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Where applicable - approval from Management is sought and (if required) the approval from the Sanctioning Authority is sought in accordance with their guidelines
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	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes – Spending Programme defined as part of annual budget process, relevant grant schemes & allocations, & objectives identified in the various annual Council Plans and Programmes i.e. Annual Service Plans, LEO Plans, Business plans etc.
5.2 Are outputs well defined?	3	Yes –outputs clearly defined in the relevant statutory regulations / acts, scheme or programme
5.3 Are outputs quantified on a regular basis?	3	Yes – depending on the scheme / programme, and annual service plans, various types of financial/activity reports service indicators and KPI's may be issued to the relevant Sanctioning Authority monthly, quarterly or annually
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Through various statistical reports, Sanctioning Authority reports, databases (Roadmap), Library management system, Personal Development Plans, & KPI's
5.5 Are outcomes well defined?	3	Yes – Through Annual Service Plans, LEO Plans, Various Schemes, Programmes, Circulars, & EU & National requirements.
5.6 Are outcomes quantified on a regular basis?	3	Yes – Captured in management reports, relevant Sanctioning Authority returns, Surveys, KPI's etc
5.7 Are unit costings compiled for performance monitoring?	3	Yes – Unit costings are compiled in accordance with the relevant Sanctioning Authority reporting requirements ,returns, KPI's etc
5.8 Are other data compiled to monitor performance?	3	Yes – Financial reports to relevant Sanctioning Authorities, Social Media, EPA and IW Reports, various Department returns, KPI's etc
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Audits, Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly Progress Reports to Councillors, KPI's etc.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – Internal Audits, Local Government Audits, Department Audits. Reports to Sanctioning Authorities, Senior Management and Monthly Progress Reports to Councillors etc.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	1 out of the 3 projects/programmes that ended in 2017 (equating to 28% of exp ended) had a post project review carried out e.g. The checking of Housing improvement Works before releasing any grant aid payment. Other types of Post Project reviews carried out on regular basis include, Annual post progress reports, final/end of year financial reports, close out reports etc
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	1 out of the 3 projects/programmes that ended in 2017 (equating to 28% of exp ended) had a post project review carried out e.g. The checking of Housing improvement Works before releasing any grant aid payment. Other types of Post Project reviews carried out on regular basis include, Annual post progress reports, final/end of year financial reports, close out reports etc
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	Projects are reviewed and monitored on a regular basis. Post Project Reviews are conducted as and when required.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Usually lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information. Where applicable end of project feedback is also given.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Where possible, practices are amended in view of lessons learned
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Yes – In some cases where works were carried out by private companies / contractor, inspections / assessments were conducted by Council Staff.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required

Clare 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Yes, relevant staff have been notified of their obligations under the PSC, though requests for further/additional training were raised frequently during the compilation of this report.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	In-house training session held in 2015. Some staff participated in training by DPER in Galway in June 2016. In-house briefing session to senior staff held March 2017. No DPER/NOAC training has been provided since the 2016 session that we are aware of. Project management training recently provided to Clare staff did not include information on the PSC. It is considered that more training is necessary. Individual training needs are identified via the PMDS process.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the PSC QA process, adapted to local government structures and approach. A revised document issued by the CCMA Finance Committee in February 2017.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Agencies have been advised of the requirements of the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, previous recommendations have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits are required to verify this.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes, full report submitted within the time frame specified.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, in the subject year 2017, the % requirements for in-depth check based on the inventory under step 4 were exceeded.
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	N/A	No capital project concluded in excess of €20m where a post project review would have been required under the PSC.

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Through previous quality assurance, commitment from management was obtained that personnel carrying out post project reviews would not be the same personnel as those who appraised the project in the first instance or who implemented the project. The development of a capital project office within this Council is likely to embed process for relevant projects.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government department/agency.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with the relevant government department/agency.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, approval to secure funding required.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Yes
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	3	Not applicable to local government.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	As part of appraisal, most capital projects include measurable targets and objectives so that outputs and outcomes can be quantified and evaluated
2.14 Have steps been put in place to gather performance indicator data?	2	Yes – see comment above at 2.13.

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
3.1 Were objectives clearly set out?	3	The additional expenditure was agreed as part of the budget process.
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	Expansion/addition to existing expenditure
3.6 Did the business case include a section on piloting?	NA	Nothing at level requiring a pilot.
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?	NA	Expansion /addition to existing expenditure. Nothing at this level of value.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	Nothing at level requiring a pilot.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	Nothing at level requiring a pilot.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Budget adopted by the members, also roads grants approved by Dept and rents recouped from Dept.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	NA	
3.13 If outsourcing was involved were procurement rules complied with?	NA	
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?	3	Yes, KPIs are applicable
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme coordinators at a suitably senior level.
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	All capital programmes are managed by project managers at a suitably senior level.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Project reports regularly prepared in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur, documented explanations are available in progress reports and final reports and in most cases, sanction from the sanctioning agency is obtained.
4.7 Did budgets have to be adjusted?	2	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, this would be a requirement for funding approval/drawdown.
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	No.

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programmes defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National KPI's are in place for local government
5.3 Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services. Service delivery plans are reviewed periodically. Regular management and progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports and returns also.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget performance and monitoring is in place, as above. Annual reports and returns are made. Audits, including by external agencies, also occur.
5.5 Are outcomes well defined?	3	The further development of annual service plans will enhances this measurement. Also, corporate plans, roads plans, budget report, annual report, development plan, meetings with the Department
5.6 Are outcomes quantified on a regular basis?	2	The further development of annual service plans will enhance this measurement. Also, annual reports and returns, mid-year reviews and monthly management reports to the Council.
5.7 Are unit costings compiled for performance monitoring?	2	The Council complies with national performance indicators in relation to cost per unit and costing is also carried out by service.
5.8 Are other data compiled to monitor performance?	2	Data compiled in each service area, e.g. environmental monitoring reports under licences, monthly expenditure monitoring and annual budget and AFS processes facilitate monitoring. Returns to relevant central government departments, annual stats and RMCEI. Library data on usage of facilities.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	All expenditure is evaluated annually across these service levels as part of the budget process and annual reports and returns, monthly management reports, mid-year reviews, networks and external assessment of standards. All items referred to above in this checklist contribute to ongoing effective monitoring.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	The Council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department's VFM unit. Under 'other evaluations' there have been ten internal audit reports in 2017, a LGA review and IW reviews. There is an internal process to follow up recommendations which will include VFM reviews. Customer surveys and external assessments are also done.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A no recent project at this level
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A no recent project at this level
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	More than 5% value of other projects was reviewed for this report.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	NA in light of comments above.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	NA in light of comments above.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	NA in light of comments above.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Cork City 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Procedures for obtaining a Capital Budget mirror the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations applied to new projects but not retrospectively
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Process is in place. Effectiveness of post project evaluations being hampered due to staff turnover.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	No post project reviews completed by year end.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Recommendations from previous in-depth checks are recorded and tracked.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Resource allocation decisions have been informed formally

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: 01-Mar	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Some projects in the inventory were still in the early stages of appraisal
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. Budget allocation process is dependent on completion of appraisal process
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Broadly compliant. Delays in seeking fresh approvals
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	3	Yes where relevant
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Compliant but some improvements necessary
2.14 Have steps been put in place to gather performance indicator data?	2	Priority not always given to set requirements for data gathering

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
3.1 Were objectives clearly set out?	3	Set out in the Service Delivery Plan & Budget Process
3.2 Are objectives measurable in quantitative terms?	3	Service Level Indicators in Place
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Considered as part of Statutory Budgetary Process
3.4 Was an appropriate appraisal method used?	3	Appraised versus competing priorities in Budgetary Process
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	Yes	Under Annual Budget Process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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?	3	Expansion of existing expenditure has been relatively minor
3.15 Have steps been put in place to gather performance indicator data?	3	Under existing Service Level Indicators

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes appointments made appropriate to size of programme
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes project managers were appointed appropriate to scale of project
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Scope Changes & contractual issues resulted in time/financial implications
4.7 Did budgets have to be adjusted?	2	In certain cases
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Yes
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes approval sought but still outstanding in 1 case
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process
5.2 Are outputs well defined?	2	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	2	Service Level Indicators (KPIs) are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Annual reporting on Service Level indicators
5.5 Are outcomes well defined?	2	Well defined for certain Programmes, more subjective for others
5.6 Are outcomes quantified on a regular basis?	2	Yes for major Programmes
5.7 Are unit costings compiled for performance monitoring?	2	For certain services
5.8 Are other data compiled to monitor performance?	2	Yes for internal reporting purposes
5.9 Is there a method for monitoring effectiveness on an on-going basis?	1	Only for certain programmes
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Limited

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	No post project reviews completed by year end.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Generally no

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Cork 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All Senior Management, budget holder and project staff are now aware of PSC requirements. Reminders are issued to staff on project documentation. In 2018 a revised Procurement Policy was issued to all staff and the document also references the PSC.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	DPER provided in-depth briefings to appropriate CCC staff in April 2016.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	2	Departments now incorporate PSC compliance into their existing project management practice.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	NA	This has not arisen as CCC does not fund external bodies for>500k. However it will be included in any future arrangement.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, particularly arising from Internal Audit and other such Quality Reviews.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes these are put in place where feasible
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Post project review analysis depends on the complexity of same and outcomes.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	This is not formally defined so it is not currently possible to say. However these take place when requested by Sanctioning Authorities or by management.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Depends on case by case
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Depends on case by case

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, both to CCC's internal standards and sanctioning body standards.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, in co-ordination with sanctioning body standards
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, as per sanctioning body funding requirements
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, as per sanctioning body funding requirements
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Carried out by other bodies which then provide funding to CCC.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Carried out by other bodies which then provide funding to CCC.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	Yes in all cases
2.10 Were procurement rules complied with?	3	Yes in all cases
2.11 Were State Aid rules checked for all supports?	3	Yes in all cases
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Where applicable and identifiable. CCC needs to apply further indicators in certain project types in light of greater understanding post DPER briefing. This particularly applies to projects with qualitative outcomes.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes subject to data availability

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
3.1 Were objectives clearly set out?	3	Yes
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	NA	Not applicable to relevant projects
3.4 Was an appropriate appraisal method used?	NA	Not applicable to relevant projects
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	Not applicable to relevant projects
3.6 Did the business case include a section on piloting?	NA	Not applicable to relevant projects
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?	NA	Not applicable to relevant projects
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	Not applicable to relevant projects
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	Not applicable to relevant projects
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	NA	Not applicable to relevant projects
3.11 Was the required approval granted?	3	Yes where involving Sanctioning Authorities.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	2	Applied where applicable
3.13 If outsourcing was involved were procurement rules complied with?	3	
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	
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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Not in all cases.
4.7 Did budgets have to be adjusted?	3	Some renegotiation needed to take place to stay within budget.
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Some postponement whilst waiting for a decision.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	NA	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	NA	
4.11 If costs increased was approval received from the Sanctioning Authority?	NA	
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?	NA	

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as part of Budgeting and Business Planning Process
5.2 Are outputs well defined?	3	Yes including National Performance Indicators
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	2	
5.7 Are unit costings compiled for performance monitoring?	2	
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	Some Reviews take place but no specific register of same
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	NA	None completed in this expenditure bracket
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	NA	None completed in this expenditure bracket
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	Yes	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	NA	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Yes as part of post project review where required.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Depending on project. For example better initial project briefs is a key outcome and learnings gained from project overruns.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	No	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	No	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	No	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	NA	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	NA	
7.6 Were reviews carried out by staffing resources independent of project implementation?	NA	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	NA	

Donegal 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All senior staff at Divisional Manager level engaged fully with the process.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	IPA Training May 2016 attended by relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	2	Yes in respect of the QA stage.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Requirements are not clear in this regards. The area is still under consideration by the sector. (No project relevant to PSC)
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	NOAC's report of December 2017 has been shared with relevant staff.
1.6 Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Chief Executive has signed off on the 2017 QA Public Spending Code and report has been published on Donegal County Councils website.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Internal Audit completed in-depth reviews for 2017. (see appendices)
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment Claims.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Through management team discussion and formal consideration by senior management.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	In most cases, external funding is required for projects of this scale. This requires a formal proposal to be made to the funding authority (including financial considerations, value-for-money and other impact analysis).
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Only housing Capital Programme relevant to this category. Central Government Allocation.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	No requirement exists.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No requirement exists.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	Projects under consideration have yet to reach this stage.
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	N/A	
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Requirement/relevance is project-dependent.
2.14 Have steps been put in place to gather performance indicator data?	2	Requirement/relevance is project-dependent.

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required

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
3.1 Were objectives clearly set out?	3	Budget increase for specific purposes. Central Government Grants.
3.2 Are objectives measurable in quantitative terms?	3	Yes.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
3.4 Was an appropriate appraisal method used?	N/A	Expansion of existing work programme. Grant-funded.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	Expansion of existing programme
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
3.11 Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 1st December, 2017.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Expenditure due to be incurred in 2018 – grant funded by central government
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	Existing Local Authority Performance Indicators within the Rods Division.
3.15 Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate.

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects and that they be in line with approval in principle.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of al projects/programmes within their service division.
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	The delivery of each capital project is assigned to a staff member of appropriate grade.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project progress is tracked and regular project meetings are held involving Council representatives, contractor representatives and, where relevant, consultant representatives.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects, once they go to construction, stick as close as is practicable to budget and time schedule.
4.7 Did budgets have to be adjusted?	2	Yes, On some occasions budgets have to be adjusted to meet contingencies, but changes are kept to a minimum
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Given that programmes/projects can flex as they progress, it may be necessary to re-consider different elements/phases of ongoing projects. However, the underlying viability of the primary projects/programmes themselves were not in question.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes, where required.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, to the relevant department where required
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
5.2 Are outputs well defined?	3	National Performance Indicators for local Government.
5.3 Are outputs quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
5.5 Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.6 Are outcomes quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.7 Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
5.8 Are other data compiled to monitor performance?	3	Yes, budget performance and monitoring is in place. There are regular financial returns made to the Department (including EU/IMF returns on revenue/capital expenditure, borrowing, payroll etc.)
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	See schedule
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes, minimum of 5% of the total value of all capital projects and 1% of the revenue projects on the project inventory averaged over a three year period.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	The usual post-project actions have been or will be carried out where relevant and in the context of the requirements and reporting demands relating to the individual schemes and as may be required by project/programme funding agencies.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Recommendations are to be incorporated into further project plans.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	By Internal Audit staff and by funding agencies where applicable.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Dublin City 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Governance Guidelines have been produced and are available to all staff on DCC Intranet
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	2	
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?		
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	The Corporate Project Support Office has been place for a year, a process has been put in place and as projects under the remit of the CPSO progress the process will be applied on a more wide spread basis than to date
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	One post project review process was initiated however enough time has not yet elapsed for the production of the formal post project report.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	This is done on an on-going basis of communication from the CPSO to Project Managers and the Governance Board. A Project Manager Network has also been established to discuss and disseminate lessons learned
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	There are only 6 projects that exceed €20m, most of these are still at very early stages of project life cycle and CBA's/CBE's that have not yet been carried out will be carried out in due course.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Does not apply to the projects at early stages and will be addressed in due course as the projects progress through the appraisal stage.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Further assessment of performance indicators is required
2.14 Have steps been put in place to gather performance indicator data?	2	Development of procedures is ongoing through the CPSO.

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required

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
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	
3.13 If outsourcing was involved were procurement rules complied with?	3	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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?	3	

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Statutory Budget process Corporate plan Service plans PMDS / Team Development Plans Risk Management` SLA Agreements
5.2 Are outputs well defined?	3	National KPI's Dublin City Council KPI's Team Development plans(TDP) & Personal Development plans (PDP) targets SLA Targets
5.3 Are outputs quantified on a regular basis?	3	Quarterly budget monitoring and reporting Quarterly reporting to DHPCLG on Payroll, Borrowings, Capital & Revenue Income and Expenditure, Debtors and GGB Strategic Policy and Area Committees reporting Half yearly review of TDP and PDP Annual Report KPI's Department Statistical Returns Regional Steering Group LGMA
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Procurement monitoring Shared services review Internal and External auditors Quarterly budget reporting Planned services / function reviews
5.5 Are outcomes well defined?	3	Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans
5.6 Are outcomes quantified on a regular basis?	3	Annual Report Annual Budgets Quarterly Budget Monitoring SPC reporting Audit Committee
5.7 Are unit costings compiled for performance monitoring?	2	Budget Monitoring KPI's Unit Costing where appropriate
5.8 Are other data compiled to monitor performance?	2	TDP/PDP VFM
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Combination of all above Formal reviews of some of DCC Departments / functions
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	External review is part of sectoral efficiency programme

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	One formal post project review process was intitiated but the report has not yet been completed as not enough time has passed to fully evaluate the scope of the lessons learned
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	There are a number of post project reviews scheduled for 2018. One has already been completed in early 2018
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	1	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	1	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Dún Laoghaire- Rathdown

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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the PSC (incl. through training)?	3	The requirements of the PSC were brought to the attention of the relevant staff in 2017.
1.2 Has training on the PSC been provided to relevant staff within the authority?	2	Some internal training has been carried out and further training is planned
1.3 Has the PSC been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. New structures being put in place to help adapt guidelines for dlr.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the PSC?	N/A	As dlr not a Sanctioning Authority
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Relevant Departments take cognisance of recommendations in these reports
1.6 Have recommendations from previous QA reports been acted upon?	2	Relevant Departments take cognisance of recommendations in these reports
1.7 Has an annual PSC QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – in depth review carried out
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. New staff have been recruited so it is anticipated it will be possible to put a system of formal reviews in place during 2018.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. New staff have been recruited so it is anticipated it will be possible to put a system of formal reviews in place during 2018.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	Informal processes have always been in place. Staff departures and retirements have impacted on the LA's capacity and ability to carry out formal reviews. New staff have been recruited so it is anticipated it will be possible to put a system of formal reviews in place during 2018.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Relevant departments take cognisance of recommendations in these reports.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Needs Assessments and Business Cases used when making Preliminary Appraisal of projects.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes as required
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	2	Yes as required
2.7 Were the NDFA consulted for projects costing more than €20m?	2	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	2	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	

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
3.1 Were objectives clearly set out?	3	Expenditure considered as part of 2018 Budget process.
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Yes, a robust process is in place to consider any additional expenditure before it is approved.
3.4 Was an appropriate appraisal method used?	2	Yes, a robust process is in place to consider any additional expenditure before it is approved.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	Yes
3.11 Was the required approval granted?	3	Yes. Approved by Council in accordance with the relevant statutory requirements.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the PSC) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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	Yes
3.15 Have steps been put in place to gather performance indicator data?	2	Systems are in place for gathering of data to assess effectiveness of schemes where appropriate.

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Management Team monthly meetings, Public Infrastructure Steering Committee in place and held regular meetings.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	At times.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	In the main.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Did not arise.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Did not arise.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes.
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?	3	Did not arise.

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Outlined in Annual Budget, Department Business plans; Annual works programmes, Service Delivery Plan, Annual Service Plan and Performance Indicators.
5.2 Are outputs well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.3 Are outputs quantified on a regular basis?	3	Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout year through regular scheduled meetings and through continuous contact with relevant staff within departments.
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.5 Are outcomes well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.6 Are outcomes quantified on a regular basis?	3	Through regular reviews of performance.
5.7 Are unit costings compiled for performance monitoring?	3	.
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through the National Performance Indicators the Council's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department. Reports through Customer Relationship Management System (CRM)
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Not all areas

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	Informal post project reviews carried out on projects
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects over €20m to review
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	No projects in this category
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Informal post project reviews are being carried out at the end of construction projects
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		No services ceased in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?		No services ceased in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?		No services ceased in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?		No services ceased in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?		No services ceased in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?		No services ceased in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?		No services ceased in 2017

Fingal 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/ programme	Self-Assessed Compliance Rating: 1-3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Some training has been provided which directly relates to the PSC. FCC is committed to providing ongoing training in relation to areas such as procurement, etc. and has been in ongoing contact with DPER with a view to their delivering the more detailed training programme they provide once DPER are in a position to provide same.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Local Government Sector guidance is in place and has been followed.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Findings issued within and followed up
1.6 Have recommendations from previous QA reports been acted upon?	3	Recommendations have been followed up
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews?	1	FCC proposes to develop a process for selecting and reviewing completed projects. Reviews are currently taking place on an ad-hoc basis.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	No formal post projects reviews were completed in 2017.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Recommendations from previous in-depth checks are recorded and tracked. Future recommendations resulting from Post Project Reviews will be included on this tracker.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	No formal post projects reviews have been undertaken.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	1	Swords Cultural Quarter – NDFA not consulted
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	

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
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	3	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
4.7 Did budgets have to be adjusted?	3	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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	

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
5.1 Are there clear objectives for all areas of current expenditure?	3	
5.2 Are outputs well defined?	3	
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	3	
5.8 Are other data compiled to monitor performance?	3	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	No reviews carried out in 2017
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Galway City 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	Discussion / Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	All relevant staff have been notified of their obligations under the PSC. Follow-up Training is required.
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	PSC Training for relevant staff in June 2016. Training required for new staff.
1.3 Has the Public Spending Code been adapted for the type of project / programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. Guidance document has been adapted for LA sector and is available on the intranet.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Agreements in place with relevant agencies.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Schedules of all audit recommendation distributed to Senior Management Team (SMT) regularly.
1.6 Have recommendations from previous QA reports been acted upon?	2	SMT progress reports on all audit recommendations.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the organisation's website?	3	PSC QA Report has been signed by CE, issued to NOAC; and published on the City Council website.
1.8 Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP?	2	Required revenue sample reviewed. Capital Projects will be reviewed in 2018.
1.9 Is there a process in place to plan for ex post evaluations / Post Project Reviews? 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.	3	The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement for Post Project reviews.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	0	None completed during 2017.
1.11 Is there a process to follow up on the recommendations of previous evaluations / Post project reviews?	1	No Formal Process in place.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	2	More Comprehensive Reports Required.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes / grant schemes?	2	More Comprehensive Reports Required.
2.3 Was a CBA / CEA completed for all projects exceeding €20m?	N/A	Max project value estimated at €15 million.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	1	
2.6 If a CBA / CEA was required was it submitted to the relevant Department for their views?	N/A	
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	2	Departmental Guidelines on Project Development.
2.9 Was approval granted to proceed to tender?	2	Departmental Guidelines on Project Development.
2.10 Were procurement rules complied with?	2	Departmental Guidelines on Project Development.
2.11 Were State Aid rules checked for all supports?	3	Funding Requests
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	Tenders subject to MEAT and Weightings.
2.13 Were performance indicators specified for each project / programme which will allow for a robust evaluation at a later date?	2	Departmental Guidelines on Project Development.
2.14 Have steps been put in place to gather performance indicator data?	2	Ongoing.

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required

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
3.1 Were objectives clearly set out?	N/A	No new National or Regional Initiatives or new current expenditures over €0.5m were being considered.
3.2 Are objectives measurable in quantitative terms?	N/A	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	
3.4 Was an appropriate appraisal method used?	N/A	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme / scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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	
3.15 Have steps been put in place to gather performance indicator data?	N/A	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Funding Dept / Council approved
4.2 Did management boards / steering committees meet regularly as agreed?	1	Regular Meetings not held
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Senior Engineer or Admin Officer
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes – Engineer / Appointed Consultants
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monthly Projects Reports
4.6 Did projects / programmes / grant schemes keep within their financial budget and time schedule?	2	Stages of Roads Project have stalled
4.7 Did budgets have to be adjusted?	2	Length of Contract & delays
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Negotiated Amendments
4.9 Did circumstances ever warrant questioning the viability of the project / programme / grant scheme and the business case incl. CBA / CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Land issues and Stalled stages of projects
4.10 If circumstances did warrant questioning the viability of a project / programme / grant scheme was the project subjected to adequate examination?	2	Decision at Executive and Council levels
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Pre-spending approvals sought
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?	0	

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
5.1 Are there clear objectives for all areas of current expenditure?	2	The majority of the 31 Service Levels have stated objectives
5.2 Are outputs well defined?	2	Key Performance Indicators and objective targets
5.3 Are outputs quantified on a regular basis?	2	Quarterly reports to SPCs and to Council
5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	Monthly and quarterly Finance Reporting
5.5 Are outcomes well defined?	2	Quarterly monitoring of KPI progress
5.6 Are outcomes quantified on a regular basis?	2	Monthly and quarterly KPI and objective reporting
5.7 Are unit costings compiled for performance monitoring?	2	Limited evidence of the use of Unit Costings as part of performance monitoring
5.8 Are other data compiled to monitor performance?	2	Monthly and quarterly KPI and objective reporting
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Monthly and quarterly KPI and objective reporting
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Limited evidence of the use of non-financial data gathering as part of performance monitoring

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
6.1 How many post project reviews were completed in the year under review?	0	None completed.
6.2 Was a post project review completed for all projects / programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	N/A	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	0	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	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 timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No current expenditure programme was terminated during 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Galway 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	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	2017 is the fourth year of the PSC in Local Government. Senior Staff have been briefed on their obligations
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	Training was provided in 2017 to the relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	2017 is fourth year of PSC and while the revised National QA Guidance is being complied with, The latest Guidance was issued for the sector in Feb 2017.
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC currently
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	The recommendation to indicate a process of information and training throughout the organisation was carried out through an awareness briefing sessions over the past years which included the circulation of guidance notes plus a full suite of information / guidance placed on the intranet. Face to face meetings occurred with the relevant seniors in each section. Also, as previously advised in the past where our Internal Auditor has carried out spot checks (on services), reports and recommendations would have been sent to the relevant unit for review and application
1.6 Have recommendations from previous QA reports been acted upon?	2	Yes, see above answer. Also, Internal Audit recommendations have been acted upon. Some improvement should be considered on the Capital coding structure.
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes. CE has signed off
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required Sample reviewed
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	With large projects (e.g.: TII / other ROADS / Housing projects) Post project evaluations are integral).
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	Where required
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Yes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	3	yes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, both to GCC's internal standards + sanctioning body standards
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, in co-ordination with sanctioning body standards
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, as per sanctioning body funding requirements
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, as per sanctioning body funding requirements
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Carried out by other Bodies which then provide funding to GCC
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Carried out by other Bodies which then provide funding to GCC
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes, full tender process complied with
2.11 Were State Aid rules checked for all supports?	3	Yes, we understand that his applies to grants which are subject to separate audit
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes, full tender process complied with
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	3	KPI's were set for each project
2.14 Have steps been put in place to gather performance indicator data?	3	Yes, ongoing monitoring in place

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
3.1 Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2017
3.2 Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2017
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2017
3.4 Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2017
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2017
3.6 Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2017
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No programmes relevant to PSC in 2017.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2017
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programmes relevant to PSC in 2017
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2017
3.11 Was the required approval granted?	N/A	No programmes relevant to PSC in 2017
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programmes relevant to PSC in 2017
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2017
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2017
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2017

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Contracts were awarded and signed following procurement tender competitions
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, GCC has specific design & implementation sections for all major funding streams (Roads, Housing, and flood mgmt.). In the case of TII projects formal Steering Committees are in place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Formal programme co-ordinators are appointed
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	Formal project managers are appointed
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports reviewed at regular Management Team Meetings – Monthly meetings of the Steering Committee include progress reports.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
4.7 Did budgets have to be adjusted?	3	Yes – with consent of relevant body (TII)
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (Exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	Yes	Economic & Environmental conditions dictated/changed progression.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Re-appraisals were carried out
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes – with consent of relevant body (TII)
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?	3	Some projects were postponed or curtailed

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as per Budget Report and Annual Business Plan.
5.2 Are outputs well defined?	3	National KPI's are in place for Galway County Council
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings. FMS reviews on budgets v's actual
5.5 Are outcomes well defined?	3	Outcomes are considered as part of the business plan objectives
5.6 Are outcomes quantified on a regular basis?	3	Outcomes are directly measured & correlated back to expenditure/inputs
5.7 Are unit costings compiled for performance monitoring?	3	LGMA performance Management Indicators (eRtns)
5.8 Are other data compiled to monitor performance?	3	Presented at Management Team Meetings periodically
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, in particular the LGMA evaluates via BPI models

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	Carried out where specifically required by funding bodies
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Carried out where specifically required by funding bodies
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Carried out where specifically required by funding bodies
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	May be carried out by independent consultants in the case of large Engineering projects

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Kerry 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	Discussion/Action Required
1.1 Does the local authority ensure, on an ongoing basis, that appropriate people within the authority and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	3	2017 is the fourth year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Internal training provided to staff . Senior staff attended DPER training provided in Cork in April 2016. Guidance circulated annually to all relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. Recommendations notified to Senior Management Team for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – certified by CE, submitted to NOAC and published.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – required sample reviewed
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Yes – in relation to qualifying projects
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	N/A	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes – in relation to qualifying projects.
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	2	The recommendations of PPRs are input into a process improvement system and inform future resource allocation decisions.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes in relation to 4 projects. Projects in this category are at the very early stages of consideration
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In relation to qualifying projects
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes. In relation to qualifying projects
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	CBA was submitted to the DTTAS for South Kerry Greenways
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable for Local Government.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	On the basis that early stage project appraisal will highlight financial benefits.
2.14 Have steps been put in place to gather performance indicator data?	2	

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
3.1 Were objectives clearly set out?	3	Relates to planned programmes
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Submitted and approved as part of corporate budget process.
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, for all projects where a contract has been awarded
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In the majority of cases Yes
4.7 Did budgets have to be adjusted?	2	In exceptional cases.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes this is a requirement.
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	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific areas.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Budget performance monitoring in place.
5.5 Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
5.6 Are outcomes quantified on a regular basis?	2	Yes – Annual Reports & KPIs
5.7 Are unit costings compiled for performance monitoring?	2	Yes – where applicable
5.8 Are other data compiled to monitor performance?	3	Local Service Indicators developed
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Spending programme defined as part of the Annual Budget Process
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Efficiency Unit in place in Kerry County Council

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	2 complete.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Kildare 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	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	Yes – all budget holders informed / made aware of the requirements of the PSC
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Yes
Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes – a guidance note for Local Authorities has been developed, reviewed and updated to take account of feedback from NOAC
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	In 2017 there were no agencies that were in receipt of funds in excess of €500,000. This situation will continue to be monitored
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes – report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes – Required sample reviewed
Has the Chief Executive signed off on the information to be published to the website?	3	Yes

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
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes – in conjunction with the relevant Government body/agency
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	There were no projects exceeding €20 million
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – in conjunction with the relevant government body/agency
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes – approval would be required in order to secure (grant) funding from the relevant government body/agency.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	There were no projects which required a CBA/CEA
Were the NDFA Consulted for projects costing more than €20m?	N/A	No such projects
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	No such projects
Was approval granted to proceed to tender?	N/A	No such projects
Were Procurement Rules complied with?	N/A	No such projects
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government Sector
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	No such projects
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?		No
Have steps been put in place to gather Performance Indicator data?		No

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
Were objectives clearly set?	3	Targets set and agreed with the relevant Government Department
Are objectives measurable in quantitative terms?	3	Yes
Was an appropriate appraisal method used?	3	Yes
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Kildare County Council is implementing national policy under the Social Housing Strategy Same response
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?		Same response
Was the required approval granted?	N/A	Targets set and agreed with the relevant Government Department
Has a sunset clause been set?	N/A	No sunset clause applicable
Has a date been set for the pilot and its evaluation?	N/A	No pilot project
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
If outsourcing was involved were Procurement Rules complied with?	N/A	Not applicable
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	Not applicable
Have steps been put in place to gather Performance Indicator data?	N/A	Not applicable

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
Was a contract signed and was it in line with the approval in principle?	3	Yes, where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes, in most cases internal project/programme co-ordinators were put in place
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes, in most cases internal project/programme co-ordinators were put in place
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis in most cases formally and informally
Did the project keep within its financial budget and its time schedule?	3	Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency
Did budgets have to be adjusted?	3	Yes – up and down
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	No
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	Not applicable
If costs increased, was approval received from the Sanctioning Authority?	3	Yes – approval would be required in order to draw down (grant) funding from the relevant government body/agency
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	Updates were provided to the Council's Management Team and Council on a monthly basis and to the relevant government body/agency periodically or as required

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
Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Are outputs well defined?	1	Not relevant to all services / departments. National KPIs are in place for some services in the Local Government Sector.
Are outputs quantified on a regular basis?	1	Not relevant to all services / departments. Regular budget performance and monitoring is in place
Is there a method for monitoring efficiency on an ongoing basis?	1	Yes; budget performance and monitoring is in place
Are outcomes well defined?	1	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	1	The development of the Annual Service Plans will enhance this measurement
Are unit costings compiled for performance monitoring?	1	In some instances and where possible
Is there a method for monitoring effectiveness on an ongoing basis?	1	In some instances and where possible
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	The Audit Committee have a role in terms of VFM. This role will be further developed in 2018. The Internal Audit Team and the LG Auditor also have regard/evaluate VFM. FPAs are not relevant to LG Sector
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?		
Have all VFMs/FPAs been published in a timely manner?	N/A	Not entirely relevant to the Local Government Sector, i.e. VFMs/FPAs are not published by Kildare County Council. VFM reviews /audits are considered by the Senior Management Team and the Audit Committee.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	VFM reviews /audits are considered by the Senior Management Team and the Audit Committee and the agreed recommendations are implemented.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	Resources are allocated to services on the basis of the Council's statutory duties/functions.

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

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	N/A	No projects relevant to the PSC in 2017
Was a post project review completed for all projects/ programmes exceeding €20m?	N/A	No projects relevant to the PSC in 2017
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	N/A	No projects relevant to the PSC in 2017
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No projects relevant to the PSC in 2017
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No projects relevant to the PSC in 2017
Were project reviews carried out by staffing resources independent of project implementation?	N/A	No projects relevant to the PSC in 2017

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Kilkenny 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	As the requirements of the code are raised at various Management Team Meetings, the management team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders, budget holders are aware of the requirements of the public spending code. The PSC informs the decision making process at all stages of a new or planned project.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Yes
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes from the Head of Finance subcommittee of the CCMA
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Yes
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Yes
1.6 Have recommendations from previous QA reports been acted upon?	2	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	Yes. Review of Annual Workforce Plan. Ongoing internal, local government and 3rd party audits.Familarisation with the process as the requirements become established
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	None in 2017.However,as recommended by the then internal auditor,an evaluation of a significant project which was the subject of an in depth check in the 2015 report and has recently completed will take place in 2018
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	NOAC Report Coordinator has recommended to the internal auditor to include follow ups to previous reports as part of their Annual Work Programme
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	See above

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project is this category
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	All projects are subject to a period of public consultation before a formal decision is made
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes
2.7 Were the NDFA consulted for projects costing more than €20m?		N/A
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	Not Applicable to Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale
2.14 Have steps been put in place to gather performance indicator data?	2	Yes

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
3.1 Were objectives clearly set out?	3	Yes,as part of the annual budget and annual work programme
3.2 Are objectives measurable in quantitative terms?	2	Objectives can be measured by performance indicators and review of annual work programme
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	n/a	No item in the inventory comes under this category
3.4 Was an appropriate appraisal method used?	N/A	No item in the inventory comes under this category
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	No	The items falling into this category are either an ongoing essential function of the local authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out at local level ,e.g RAS Scheme
3.6 Did the business case include a section on piloting?	N/A	See above
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
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No item in the inventory comes under this category
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes – RAS housing units
3.11 Was the required approval granted?	3	Yes
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?		N/A
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes
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	National KPI's
3.15 Have steps been put in place to gather performance indicator data?	3	Yes

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within sections meet on regular basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M and for many other projects. Internal coordination teams,with an identified staff member taking ownership of the project in place in other instances.
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 appropriate level are given responsibility for specific projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Management Accounts are produced monthly. Progress reports are produced for all significant projects. Elected members appraised regularly through the CE's monthly report.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	One project has incurred significant extra cost due to 3rd party actions
4.7 Did budgets have to be adjusted?	3	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?		n/a
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
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 three year capital budget is reviewed on an annual basis having regard to changing circumstances. Should the budgeted funding not meet projections or local or national priorities change,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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes annual spending programme reflects core objectives and team plans of each section
5.2 Are outputs well defined?	3	Yes
5.3 Are outputs quantified on a regular basis?	3	Yes.Annual KPIs for each specific service
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans & Internal Review
5.5 Are outcomes well defined?	3	Yes
5.6 Are outcomes quantified on a regular basis?	3	Yes. Review of Annual Service Plans, monthly reports from the CE to the elected members.
5.7 Are unit costings compiled for performance monitoring?	3	Yes
5.8 Are other data compiled to monitor performance?	2	Monthly management accounts,individual reports on jobs through the Agresso financial system.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Team meetings. Management meetings,feedback from members and through engaging with the public.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Internal audit

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	N/A
6.2 Was a post project review completed for all projects/programmes exceeding €20m?		N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?		N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	NOAC Report Coordinator has advised new internal auditor to include follow ups to previous reports as part of their Annual Work Programme
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)		N/A
6.7 Were changes made to practices in light of lessons learned from post-project reviews?		N/A
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	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 timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Laois 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All relevant staff and agencies have been notified of their obligations under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	External training for 2 No staff on 26th May 2016
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Heads of Finance Working Group developed guidelines on adapting the PSC to Local Authorities structures and approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	No funding greater than €500k granted
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. Recommendations are notified to relevant parties for review and application
1.6 Have recommendations from previous QA reports been acted upon?	2	Ongoing monitoring carried out by Internal Audit
1.7 Has an annual Public Spending Code QA report been certified by the Local Authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes Required sample reviewed
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	Relevant staff have been reminded of their obligations to carry out post-project reviews as required and this will be checked by Internal Audit annually
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	Post Project reviews carried out on the CAS Cluid Housing Association Project
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Relevant staff have been have been advised of this requirement and checks will be carried out by Internal Audit
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Relevant staff have been have been advised of this requirement and checks will be carried out by Internal Audit

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	2	Score relates to Housing Projects Not applicable to Roads Code Not required for Economic Development Code at time Fire = Project not commenced
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Score relates to Housing Projects Not applicable to Roads Code Not required for Economic Development Code at time
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Not applicable to any Code
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Score relates to Housing Projects Not applicable to Roads Code Not required for Economic Development Code at time
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Score relates to Housing Projects Not applicable to Roads Code Economic Development code= To Be Commenced
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Not applicable to Roads Code Not required for Economic Development Code at time
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Not applicable to any Code
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	Not applicable to Roads Code
2.9 Was approval granted to proceed to tender?	N/A	Not applicable to Roads Code
2.10 Were procurement rules complied with?	N/A	Not applicable to Roads Code Economic development Code = Tendering not commenced
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable to Roads Code
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	Not applicable to Roads Code
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	1	Score relates to Housing Projects Score relates to Housing Projects Not applicable to Roads Code
2.14 Have steps been put in place to gather performance indicator data?	1	Score relates to Housing Projects Not applicable to Roads Code

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
3.1 Were objectives clearly set out?	3	My Pay - Extra staffing
3.2 Are objectives measurable in quantitative terms?	3	My Pay –Staff numbers
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	My Pay -Included in original business case
3.4 Was an appropriate appraisal method used?	3	My Pay-Peer Review
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	My Pay -Included in original business case
3.6 Did the business case include a section on piloting?	3	My Pay -Pilot in 2014
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	Applicable only to My Pay
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	Applicable only to My Pay
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	3	My pay – Evaluated prior to award by the PMO
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?		
3.13 If outsourcing was involved were procurement rules complied with?	3	
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?	3	Applicable only to My Pay
3.15 Have steps been put in place to gather performance indicator data?	3	Applicable only to My Pay

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Does not yet apply to Economic Development Code Library Code - at design and site investigation stage–no contract signed
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Library Code –some delays Corporate code – variations arose under contract.
4.7 Did budgets have to be adjusted?	2	No
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	N/A
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Applies only to Corporate code
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	N/A

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Water Services-Annual Service Plan Planning – clear objectives Community - Objectives set in Business Plan / Team Plan LEO - As per Annual Enterprise Development Plan My Pay - Clear objectives set annually which are monitored by the Program board Sports- Annual Service Plan
5.2 Are outputs well defined?	3	Water services - Annual Service Plan Planning - Outcomes well defined Community - Objectives set in Business Plan / Team Plan Leo - Annual Targets Set for submission to Enterprise Ireland My pay - SLA in place with all clients
5.3 Are outputs quantified on a regular basis?	3	Water Services - Annual Service Plan Community – Objectives set in Business Plan / Team Plan LEO - Performance Monitoring System updated on a monthly basis and monitored by Enterprise Ireland My Pay - SLA in place with all clients Sports – quarterly and annually
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Water services - Annual Service Plan/ KPI Planning - Quarterly reports, incl PDP Community Objectives set in Business Plan / Team Plan LEO - Quarterly Cashflows submitted to EI to ensure compliance My Pay - SLA in place with all clients Sports- LECP –Action review
5.5 Are outcomes well defined?	3	Water Services - Annual Service Plan/ KPI Planning - Outcomes well defined Community – in reports LEO –Annual Employment Survey/ Outcomes are defined by no of new businesses set up/jobs created/uptake of LEO programmes My Pay - SLA in place with all clients
5.6 Are outcomes quantified on a regular basis?	3	Planning – Outcomes are quantified on a regular basis. Community – LECP actions, Business plan, Team plan. Leo – Annual Employment Survey carried out to ascertain number of new jobs created in LEO supported business/ monthly updates to EI through LEO performance monitoring scheme. My Pay – SLA in place with all clients Water Services Annual Service Plan/KPI.
5.7 Are unit costings compiled for performance monitoring?	3	My Pay - SLA in place with all clients Planning- Cost per capita is a PI

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.8 Are other data compiled to monitor performance?	3	Planning - National Performance Indicators, Quarterly Reports, End of Year Sign Offs LEO - Quarterly Cashflows submitted to EI/ Annual returns to EI/ Ongoing evaluation of LEO supports My Pay - SLA in place with all clients
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Planning - Quarterly reports LEO - Performance Monitoring System updated on a monthly basis. My Pay - SLA in place with all clients
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	LEO - All training programmes are evaluated on completion. Annual Business Reviews carried out on LEO supported clients/Employment Survey carried out annually to ascertain jobs created . My Pay - Governance review carried out in 2016 Planning – This will be revised Community - Files available for audit

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	Roads Code – Completed for both projects Corporate Code- Does not apply-lease agreement Library Code – no formal mechanism in place to review capital projects. Final account review in 2017
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Roads Code – Completed for both projects
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Roads Code – Decision to carry out more in-house design to avoid cost increases
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Roads Code- review by TII.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Leitrim 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All Senior Management, budget holders and project staff are aware of PSC requirements under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	DPER provided training in 2016 and Guidance documents were circulated to staff. Recent procurement training covered the requirements of the code.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document (February 2017)was developed for the QA Process adapting the PSC to Local Government structures and approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	Not applicable	This has not arisen as Leitrim County Council does not fund external bodies for>500k.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations are notified to relevant parties for review and application
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	The Internal Audit plan will consider a sample of projects for post –evaluation as part of the Internal Audit work programme.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	None but this area will be addressed going forward
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	This process will be developed. Project evaluations will be incorporated into the internal audit programme 2018/2019.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	Not applicable	Not applicable.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Appraisal methods have been applied in co-ordination with relevant funding body.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	Not applicable	Not Applicable
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Preliminary appraisals are carried out in accordance with the sanctioning authorities guidelines where appropriate.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	Not applicable	No requirement exists
2.7 Were the NDFA consulted for projects costing more than €20m?	Not applicable	No requirement exists
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Projects under consideration have not gone out to tender – however those that have reached preparation for tender stage are in line with approval principle.
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	Not applicable	Not applicable
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	Yes
2.14 Have steps been put in place to gather performance indicator data?	2	Yes

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
3.1 Were objectives clearly set out?		No programmes relevant to PSC in 2017
3.2 Are objectives measurable in quantitative terms?		No programmes relevant to PSC in 2017
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?		No programmes relevant to PSC in 2017
3.4 Was an appropriate appraisal method used?		No programmes relevant to PSC in 2017
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?		No programmes relevant to PSC in 2017
3.6 Did the business case include a section on piloting?		No programmes relevant to PSC in 2017
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?		No programmes relevant to PSC in 2017
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		No programmes relevant to PSC in 2017
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?		No programmes relevant to PSC in 2017
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		No programmes relevant to PSC in 2017
3.11 Was the required approval granted?		No programmes relevant to PSC in 2017
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?		No programmes relevant to PSC in 2017
3.13 If outsourcing was involved were procurement rules complied with?		No programmes relevant to PSC in 2017
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?		No programmes relevant to PSC in 2017
3.15 Have steps been put in place to gather performance indicator data?		No programmes relevant to PSC in 2017

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Signed contracts are in line with the approval in principles where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with management and performance as appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were appointed where appropriate
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	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Projects are ongoing but monitored at all times
4.7 Did budgets have to be adjusted?	3	If any adjustments need to be carried out, they are done so in a structured manner
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Changes if any are made in a timely manner
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	Not applicable	Not relevant
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	Not applicable	Not relevant
4.11 If costs increased was approval received from the Sanctioning Authority?	3	If costs did increase then approval would be sought.
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?	Not applicable	No

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?		Not applicable
6.2 Was a post project review completed for all projects/programmes exceeding €20m?		Not applicable
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?		Not applicable
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?		Not applicable
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?		Not applicable
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)		Not applicable
6.7 Were changes made to practices in light of lessons learned from post-project reviews?		Not applicable
6.8 Were project reviews carried out by staffing resources independent of project implementation?		Not applicable

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2017

Limerick 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	A Procurement portal which is accessible to all staff & updated on an on-going basis is available on the Council's intranet home page
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	N/A	Public Spending Code has not been adapted
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	2	
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Independent review by Deloitte
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	
1.12 How have the recommendations of previous evaluations / post project reviews 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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, were the detailed appraisal revisited and a fresh Approval in Principle granted?	2	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	
2.14 Have steps been put in place to gather performance indicator data?	2	

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
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	2	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	1	
3.13 If outsourcing was involved were procurement rules complied with?	3	
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	
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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Yes
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Y	Yes

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

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	0	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	1	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	1	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Longford 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Training has been provided to relevant staff in the last 3 years. Refresher and new staff training would be beneficial.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	2	Some local authority guidance is available.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Local Authority does not have a significant role in this regard.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	
1.6 Have recommendations from previous QA reports been acted upon?	2	Internal Audit follow up on implementation.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	There is room for improvement in relation to post project reviews generally.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	There have been a limited number of significant capital projects completed in 2017.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	There is room for improvement in relation to post project reviews generally.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Improvement actions have been implemented following post project reviews in the past.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	There were no projects greater than €5m.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	There is room for improvement in relation to capital appraisal.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	There were no projects greater than €20m.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	There is room for improvement in relation to capital appraisal
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	There were no projects that required CBA/CEA.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	There were no projects greater than €20m
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Council's procurement unit ensures procurement compliance prior to tender.
2.9 Was approval granted to proceed to tender?	3	Council's procurement unit ensures procurement compliance prior to tender.
2.10 Were procurement rules complied with?	2	There was substantial compliance with procurement in most instances. Recommendations for improvements have been issued by the Council's procurement officers.
2.11 Were State Aid rules checked for all supports?	N/A	No evidence that projects had state aid implications.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	More awareness required of using PIs as part of project management.
2.14 Have steps been put in place to gather performance indicator data?	2	More awareness required of using PIs as part of project management.

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
3.1 Were objectives clearly set out?	N/A	No new current expenditure
3.2 Are objectives measurable in quantitative terms?	N/A	No new current expenditure
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new current expenditure
3.4 Was an appropriate appraisal method used?	N/A	No new current expenditure
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new current expenditure
3.6 Did the business case include a section on piloting?	N/A	No new current expenditure
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No new current expenditure
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new current expenditure
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No new current expenditure
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new current expenditure
3.11 Was the required approval granted?	N/A	No new current expenditure
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No new current expenditure
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No new current expenditure
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 new current expenditure
3.15 Have steps been put in place to gather performance indicator data?	N/A	No new current expenditure

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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?	2	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	3	Yes, for example if building costs increased.
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	2	Yes. If costs increased and funding available did not meet overall project costs.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	2	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Yes
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Budget for current expenditure agreed in advance at annual general meeting of Council and by sponsoring agency where applicable.
5.2 Are outputs well defined?	3	Current expenditure outputs linked to corporate plan and unit objectives. For some projects, KPIs are agreed with Departmental sponsoring agencies.
5.3 Are outputs quantified on a regular basis?	3	Regular reviews are undertaken at operational and management team level.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Spend is compared to budget at regular intervals.
5.5 Are outcomes well defined?	2	Yes. Can be improved in some areas.
5.6 Are outcomes quantified on a regular basis?	2	Yes
5.7 Are unit costings compiled for performance monitoring?	2	More widespread use of appraisal for current expenditure projects are required.
5.8 Are other data compiled to monitor performance?	2	Better use of comparative data could be made.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes. Regular review of progress at operational and management team level and by external sponsoring bodies.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	This area could be developed more.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	More awareness and training on post project reviews is required. Reviews were carried out in Library Service (2) and Housing (1).
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No capital projects of this size.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	No capital projects of this size.
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	N/A	No capital projects of this size.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	1	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Lessons were learned and implemented.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Internal Audit have a role in monitoring post project reviews on capital projects. Improved data on capital projects is required.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Louth 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2.5	All relevant staff and agencies have been informed of the requirements of the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Guidance is provided in preparation of the PSC inventory but specific training has not yet been undertaken
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures & approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	2017 is the 4th year of the QA exercise in Local Government Sector
1.6 Have recommendations from previous QA reports been acted upon?	2	2017 is the 4th year of the QA exercise in Local Government Sector
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – Report Submitted
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required sample reviewed
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	All projects are reviewed in line with the original submission to the relevant department/agency to ensure they meet the targets
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	None
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	Will be on the agenda for discussion at the next procurement steering committees
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, only applies to N53, Phase 4
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	There are no projects of this value
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Yes. In conjunction with the relevant government body/agency
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes. In conjunction with the relevant government body/agency
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	There are no projects of this value
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	3	N/A in Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	1	No
2.14 Have steps been put in place to gather performance indicator data?	1	No

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
3.1 Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2017
3.2 Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2017
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2017
3.4 Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2017
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2017
3.6 Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2017
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No programmes relevant to PSC in 2017
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2017
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programmes relevant to PSC in 2017
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2017
3.11 Was the required approval granted?	N/A	No programmes relevant to PSC in 2017
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programmes relevant to PSC in 2017
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2017
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2017
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2017

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	2	Internal co-ordinating team in place in most cases
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?	2	Internal co-ordinating team in place in most cases
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Internal co-ordinating team in place in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	2	Yes. Up and Down
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes. This would be a requirement for grant approval
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

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme defined as part of the Annual Budget process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and monitoring is in place
5.5 Are outcomes well defined?	3	The Annual Service Delivery Plan enhances this measurement
5.6 Are outcomes quantified on a regular basis?	1	The Annual Service Delivery Plan enhances this measurement
5.7 Are unit costings compiled for performance monitoring?	1	No
5.8 Are other data compiled to monitor performance?	2	Yes
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	The Annual Service Delivery Plan enhances this measurement
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?		No

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	In conjunction with the relevant funding agency
6.2 Was a post project review completed for all projects/programmes exceeding €20m?		N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?		N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Yes
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Yes
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Yes
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Any project may be subject to examination by the internal or local government auditor

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Mayo 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Yes Senior Management and Heads of Function made aware of requirements of Code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	During the course of preparation of the report all Senior Staff met to discuss the code and compliance. Formal training in the sector would be welcomed.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes Guidance notes have been prepared for the Local Authority Sector.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes recommendations from previous reviews have been implemented.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	One in year under review. Projects > €20m are not yet required to complete but date set in future.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Findings circulated to project owners. More formalised for large scale projects.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	Where cost variances occurred lessons learned are noted for similar future projects.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	2	Appraisals on major projects for housing, roads, water. Preliminary appraisals to be formally documented where applicable.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Completed for major projects. Some projects sampled predate PSC.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Completed for all major projects. Some projects sampled predate PSC.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes sent to with funding agency for approval
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No recent projects at this stage. Funding authority approval granted.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Overall tenders were in line with Approvals in Principle.
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes where applicable
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Measurable objectives set out at appraisal stage.
2.14 Have steps been put in place to gather performance indicator data?	3	Yes outcomes/outputs of projects defined and information gathered to assess performance against these objectives.

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
3.1 Were objectives clearly set out?	3	Objectives set out in Annual Statutory Budget
3.2 Are objectives measurable in quantitative terms?	3	Primarily extension of existing service. One new service with objectives specified.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	For new service
3.4 Was an appropriate appraisal method used?	3	As above
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	Not applicable
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	Not applicable
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Not applicable
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not applicable
3.11 Was the required approval granted?	3	Statutory approval granted by members at Budget meeting
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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	KPI's set at national level for LG Revenue Expenditure
3.15 Have steps been put in place to gather performance indicator data?	3	KPI's set at national level for LG Revenue Expenditure

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where applicable
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes for the majority of projects
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function
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?	2	The capital projects were assigned to managers at a suitable level
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Project reports were prepared in the majority of cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects stayed within budget. Where there were time/budget overruns the explanation is documented
4.7 Did budgets have to be adjusted?	2	Yes on some projects due unforeseen circumstances
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes in general
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	2	2 projects of all projects in inventory fell into this category
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes required in limited circumstances per 4.9 above
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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	No projects were required to be terminated

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes spending programme set out in budget and support Corporate Plan.
5.2 Are outputs well defined?	3	National KPIs for Local Government
5.3 Are outputs quantified on a regular basis?	2	Yes in the preparation of KPIs and other internal reports
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Budget monitoring and performance. Supported by Audits including VFM studies.
5.5 Are outcomes well defined?	3	Service level indicators, programmes of work, Corporate Plan
5.6 Are outcomes quantified on a regular basis?	2	Service level indicators, programmes of work, Corporate Plan. Monitoring by budget managers
5.7 Are unit costings compiled for performance monitoring?	2	Some unit costings in KPIs, units and costing per capita as required by national indicators
5.8 Are other data compiled to monitor performance?	3	Other data which is specific to Programmes is gathered as necessary. Monitoring also through budget management
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Where possible to measure.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	National KPIs covers much of requirements. Other information gathered as identified by sections.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	One post project review completed. Other close out reports prepared. Major scheme post project review not yet due
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	None due for current year. Future date scheduled
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	None due for current year. Future date scheduled
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes required sample tested
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Future date agreed for major projects
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Staff involved in projects noted lessons learned and were discussed at close out meetings to benefit future learning
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Lessons learned are noted when planning similar projects.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	For externally funded projects this is completed by funding agency. Internal reports subject to resources available.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Meath 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Yes
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	A revised document was issued by the CCMA Finance Committee in February 2017.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects or programmes relevant to the PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. The recommendations from previous reports have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits are required to verify compliance with previous recommendations.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes, full report submitted within time period specified.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the total sample selected over the period 2015 – 2017 was in excess of PSC requirements.
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	The Department of the Environment which is the Sanctioning Authority for Housing require Post Project Reviews for all Housing projects. PSC requirements are followed for all projects with lifetime costs exceeding €20m in other service divisions.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	One post project review completed in 2017 for a scheme worth €10 million in Housing. Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2017 in this category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	No formal follow up process in place.
1.12 How have the recommendations of previous evaluations / post project reviews 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 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The two projects in this category for 2017 are at an early stage. A CBA will be carried out for both projects in due course.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes. Required to secure funding.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Yes. All appraisals and feasibility reports are submitted to the relevant sanctioning authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No recent projects at this level.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals.
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	As part of the capital appraisal process most capital projects include measurable targets/objectives so that outputs and outcomes can be evaluated.
2.14 Have steps been put in place to gather performance indicator data?	2	See comment above.

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
3.1 Were objectives clearly set out?	N/A	Yes. Objectives of increased revenue expenditure are included in department service delivery plans which are outlined to the Council Members as part of the annual budget process.
3.2 Are objectives measurable in quantitative terms?	2	In general yes but depends on service categories being examined.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	New current expenditure under consideration in service category A7 – RAS Programme represents a budgeted increase in an existing service as a result of increased activity. Justification for this programme was carried out at national level and the increase is based on empirical evidence of likely demand. New current expenditure under consideration in service category B4 represents an increased funding allocation from the Sanctioning Authority. Much of this service is outsourced and procurement rules are complied with. New current expenditure under consideration in service category E7 relates to the landfill levy which is a contra item. The Council is required to comply with the Waste Management Regulations as part of the implementation of national policy.
3.4 Was an appropriate appraisal method used?	2	See comments above.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No expenditure in this category.
3.6 Did the business case include a section on piloting?	N/A	See comments above.
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No expenditure in this category.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See comments above.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	See comments above
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	See comments above
3.11 Was the required approval granted?	3	Approved by Council Members as part of annual budget process.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	2	No
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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	Expenditure will form part of the national KPIs.
3.15 Have steps been put in place to gather performance indicator data?	2	Expenditure will form part of the national KPIs.

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation.
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	All capital projects were assigned a project manager at an appropriate level in the organisation.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project reports were prepared in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
4.7 Did budgets have to be adjusted?	3	Yes.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Generally yes.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	N/A	No.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A. See comment above.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes. This is a requirement of funding approval.
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	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. The spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan and Service Delivery Plans.
5.2 Are outputs well defined?	3	Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPIs are in place for the Local Government sector.
5.3 Are outputs quantified on a regular basis?	3	Service Delivery Plans are reviewed on a yearly basis. KPIs for specific services are kept under review nationally on a continuous basis.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and ongoing monitoring is in place. Internal and external auditing is also in place.
5.5 Are outcomes well defined?	2	Outcomes are defined in policy documents and programmes of work adopted by the council.
5.6 Are outcomes quantified on a regular basis?	2	Ongoing monitoring is undertaken by revenue programme co-ordinators.
5.7 Are unit costings compiled for performance monitoring?	3	Some unit costings are included as part of the National KPIs in place for the Local Government sector.
5.8 Are other data compiled to monitor performance?	2	Some other data is compiled and is service dependent.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Combination of all of the above.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	KPI data on revenue programmes is readily available using the management reporting framework already in place and is monitored on a regular basis.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	One completed in 2017 for a Housing scheme worth €10 million. Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. No projects completed in 2017 in this category.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No recent projects at this level.
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	No recent projects at this level.
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes. The post project review carried out in 2017 in Housing exceeded 5% of the total value of capital projects completed in 2017.
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	No recent projects at this level.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes. Also copied to other local authorities.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Lessons learned have been used to inform the design and project management of similar schemes both within County Meath and in other local authorities.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	No but all project reviews are forwarded to the Sanctioning Authority and Internal Audit.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Monaghan 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Some training given – further awareness raising and training required going forward
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Procurement Unit set up within the organization and training has been provided and is ongoing
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes a guidance document has been development for Q.A. adapting the PSC to local government structures approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	No agencies funded
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes report submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes three projects were examined in detail - public lighting, LED retrofit and Knockroe Housing project
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	Yes - Post Project review to be carried out within the first 12 months following completion of all contracted works greater than €50,000 and goods and services greater than €25,000. A template has been designed for the Review.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	None in 2017
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	In accordance with the Public Spending Code it is MCC policy that any significant lessons learnt from a PPR should be translated into changes in practices and communicated within the organisation and to the Department of the Environment where applicable.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?		

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 1. Energy Upgrades Council buildings - €0.6m 2. Public Lighting upgrade to LED - €2m 3. Clones Market House - €0.85m	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	N/A	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes, in line with Approvement in Principle
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Yes, Time cost risks
2.14 Have steps been put in place to gather performance indicator data?	3	Yes, Time cost risks

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
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
3.6 Did the business case include a section on piloting?	n/a	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
3.11 Was the required approval granted?	n/a	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?		
3.13 If outsourcing was involved were procurement rules complied with?	n/a	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, monthly TII meetings and Consultants/ Contractors Progress meetings
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Prepared by the Consultants
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Programme over run by approx 2 months
4.7 Did budgets have to be adjusted?	2	Yes. Additional works required – 27 nr Change Orders. €270K additional
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (Exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes. Additional funding allocated by TII
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Service Delivery Plans prepared
5.2 Are outputs well defined?	3	Performance model – Monaghanstat in Place
5.3 Are outputs quantified on a regular basis?	3	On monthly basis Monaghanstat process
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Through Monaghanstat model and internal audit
5.5 Are outcomes well defined?	3	Performance model – Monaghanstat in Place
5.6 Are outcomes quantified on a regular basis?	3	Performance model – Monaghanstat in Place
5.7 Are unit costings compiled for performance monitoring?	1	
5.8 Are other data compiled to monitor performance?	3	Performance model – Monaghanstat in Place
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Performance model – Monaghanstat in Place
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Performance model – Monaghanstat in Place

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	One post project review was completed
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	No projects exceeding €20m
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	yes	Yes, a housing capital project has been examined in depth
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	yes	In relation to Housing projects Post project Reviews are to be undertaken after defects liability period when Final account has been agreed/approved.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	yes	No response has been received from Central Government yet. The details of this response will be disseminated within the section.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	yes	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Offaly 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Communication with Management Team/Senior Management Group and Procurement Policy.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Limited Training in 2015, A national training programme is an urgent requirement.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	QA Process adapted for LA'S. PSC applied as per guidelines
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Compliance with procurement monitored, regular meetings, transparency.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Project Brief now a requirement for all capital projects.
1.6 Have recommendations from previous QA reports been acted upon?	2	As above.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Compliant in 2014, 2015 and 2016. Envisage that will be fully compliant in 2017.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	All revenue expenditure is subject to ongoing review. Issues are highlighted, reviewed and addressed at Team meetings. There was no Capital Projects completed in 2016/2016.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	As above.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Lessons learnt noted and implemented across all departments.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Projects managed more efficiently as a result of review of prior year's e.g. Town and Village renewal schemes.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	N/A	No projects in this category over €5m.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	The Council made a funding application to DCRD on behald of Coillte, Offaly & Laois County Councils. DCRD made decision on the €1m funding which was allocated. The Council's match funding decision was made by Management and allocated based on tourism and economic benefit to the area, compliance with Development Plan and Local Economic & Community Plan.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	MoU in place 5 years prior to grant.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approval granted for Housing Projects. Awaiting Approval in Principal for Fire Services Training Centre / New Clara Fire Station.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	For the of Slieve Bloom Mountain Bike Trail Project, Coillte managed the procurement process in its totality.
2.9 Was approval granted to proceed to tender?	3	The formal acceptance of the DCRD funding was signed by the Chief Executive in advance of the procurement process (by Coilte) Commencing. Offaly CoCo is lead authority in the funding application.
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	The prospective tenderers were aware of grant funding amounts. The winning tender came in above anticipated priced for Phase 1 of Slieve Bloom Mountain Bike Trails Project.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Set timelines for each project. DCRD funding application included predictions of users over the medium and long term. These can be deferred to a later date to measure success. Comparison with other similar bike trails systems in the country can also take place.
2.14 Have steps been put in place to gather performance indicator data?	3	59 week programme agreed with Dept of Housing, Planning & Local Government and bound by his Depts guidance. Consideration will be given to installing counters at access points of bike trails.

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
3.1 Were objectives clearly set out?	3	Reported to TII.
3.2 Are objectives measurable in quantitative terms?	3	KMs
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	This was part of yearly allocation. During each year Business Case are submitted to the Dept / TII to fund specific projects.
3.4 Was an appropriate appraisal method used?	N/A	Routine Maintenance.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes, for Pavement Schemes.
3.11 Was the required approval granted?	3	TII Approval.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	3	All procurement will be processed through LA Quotes / E-Tenders.
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?	3	KPIs Electronically recorded and reported.
3.15 Have steps been put in place to gather performance indicator data?	3	All data recorded electronically.

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings with contractors, quantity surveryors and Directors of Service. Site Meetings held.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Housing Dept: all work as part of a team. SE/ SEO responsible. Consulting Engineers appointed for Ferbane Fire Station. Regular communication between Swimming Pool Committee & Council.
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	Clara Pool committee engaged a QS. Fire Station Consultant Engineers.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Housing Acquisitions in on Budget. Pool – Site Meetings and Reports.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Housing Acquisition in on Budget. Clara Swimming pool – Cost Overrun, project scaled back to deliver on time and budget. A post completion issue arose and is being addressed.
4.7 Did budgets have to be adjusted?	3	Clara Pool – Works scaled back. Final payment not yet released by department as there is an issue to be addressed.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Meetings and decision made in a timely manner.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No. Housing Acquisition are needed to address Housing needs. Pool – tight budget but refurbishment needed.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Clara Pool: Approval for additional costs was sought but not granted. Works were scaled back to complete on budget.
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	No.

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Roads Programme. Landfill Aftercare: Budget sets out clear objective
5.2 Are outputs well defined?	3	KMs / KPIs, Annual Environmental Return.
5.3 Are outputs quantified on a regular basis?	3	Logged electronically and regular reporting. KPIs
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Expenditure based on Budget. KPIs.
5.5 Are outcomes well defined?	3	Compliance with waste regulations and EPA Licence. Continued Environmental Protection.
5.6 Are outcomes quantified on a regular basis?	3	Electronically – PMS. Quarterly and Annual Reporting in line with EPA Licence.
5.7 Are unit costings compiled for performance monitoring?	3	Compile and report. Electronically – PMS Validation of invoices. KPIs
5.8 Are other data compiled to monitor performance?	3	Vacant Unit data etc. Accident reports / Road & Pavement Durability / Condition Surveys. Quarterly and Annual reports to EPA.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	KPIs
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Data Available, quarterly return to Dept of Housing, Planning and Local Government. KPIs Annual Returns Remaining in compliance with EPA Licence. Quarterly Statistic Return. Plan to be put in place for Operation of Fire Services.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	0	No individual contract was greater than €500,000. The total figure quoted was made up of a number of contracts
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	N/A	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	No	No reviews scheduled.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	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 timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Roscommon 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All relevant staff have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	IA attended national training and internal training has been delivered by the Financial Management Accountant. There is a need for national relevant training.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	A formal procedure is being developed and Relevant Agencies will be contacted in this regard and requested to submit relevant assurance
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations from previous External Audits & Checks are notified to relevant parties for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	2	Previous recommendations continue to be implemented where considered appropriate
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes – Report certified, submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required Sample reviewed
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	The process of ex-post evaluation is included at the final account stage with all outcomes assessed at this stage
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	As above – where considered appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Continuous process of evaluation of projects i.e MD meetings and discussion at Budget time
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	As above

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Appraisal was undertaken & project brief prepared for the relevant funding Department
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Appraisal was undertaken & project brief prepared for the relevant funding Department
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	n/a	n/a
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes and brief sent to Department for approval
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes where projects have reached this stage
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	n/a	n/a
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	n/a
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	n/a	n/a
2.9 Was approval granted to proceed to tender?	n/a	n/a
2.10 Were procurement rules complied with?	n/a	n/a
2.11 Were State Aid rules checked for all supports?	n/a	Not applicable to Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	n/a	n/a
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	n/a	n/a
2.14 Have steps been put in place to gather performance indicator data?	n/a	n/a

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
3.1 Were objectives clearly set out?	n/a	No programmes relevant to PSC in 2017
3.2 Are objectives measurable in quantitative terms?	n/a	No programmes relevant to PSC in 2017
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	n/a	No programmes relevant to PSC in 2017
3.4 Was an appropriate appraisal method used?	n/a	No programmes relevant to PSC in 2017
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	No programmes relevant to PSC in 2017
3.6 Did the business case include a section on piloting?	n/a	No programmes relevant to PSC in 2017
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	No programmes relevant to PSC in 2017
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	No programmes relevant to PSC in 2017
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	No programmes relevant to PSC in 2017
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	No programmes relevant to PSC in 2017
3.11 Was the required approval granted?	n/a	No programmes relevant to PSC in 2017
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	n/a	No programmes relevant to PSC in 2017
3.13 If outsourcing was involved were procurement rules complied with?	n/a	No programmes relevant to PSC in 2017
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	n/a	No programmes relevant to PSC in 2017
3.15 Have steps been put in place to gather performance indicator data?	n/a	No programmes relevant to PSC in 2017

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes contracts in place
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes for the majority of projects
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes co-ordinators appointed commensurate with the scale of the project.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes project managers/staff at appropriate grades appointed to projects commensurate with the scale of the project.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	In general monitoring reports were prepared. For all large scale projects formal monitoring was prepared regularly showing implementation against criteria. For smaller projects process was less formalized in that budgets/projects were less and more informal discussions about progress would continue during implementation phase. Will develop & introduce a more formal system of documenting / monitoring smaller scale projects.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
4.7 Did budgets have to be adjusted?	2	If project budgets were required to be amended Change Orders were used.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes changes made in a timely manner
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	n/a	2017 project did not warrant questioning viability
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Obtained approvals from Sanctioning Agency
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme defined as part of the Annual Budget Process.
5.2 Are outputs well defined?	2	Yes. National KPI's are in place for Local Government
5.3 Are outputs quantified on a regular basis?	2	Yes. National KPI's are prepared annually.
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes monitoring and budget performance is in place.
5.5 Are outcomes well defined?	2	Yes
5.6 Are outcomes quantified on a regular basis?	2	Yes
5.7 Are unit costings compiled for performance monitoring?	2	Yes where appropriate
5.8 Are other data compiled to monitor performance?	3	Yes performance management info is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes continuous reviews of performance and service delivery in place
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	As above

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	None up to the date of this report
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes Summary of In Depth Review included in this document 15% over 3 year target met (2015-2017)
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	n/a	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	n/a	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	n/a	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	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 timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Sligo 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)	2	All relevant staff have been notified of their obligations under the PSC.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Guidance documentation has been circulated and training needs have been identified.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document (Feb. 2017) has been developed for the QA adapting the PSC to Local Government structures and approach.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Authority is not a Sanctioning Authority.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations are notified to relevant parties for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations are reviewed by relevant parties.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	2014, 2015 and 2016 report submitted and published.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes the required sample was subjected to an in-depth review.
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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.	3	Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community and Local Government in relation to housing capital projects.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	No post project review evaluations carried out in 2017
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Yes- are used as a learning tool for future projects.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	DHPLG 4 stage capital appraisal process for Housing projects
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, where required.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Approved through the relevant funding Authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Approved through the relevant funding Authority.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	2	Yes sample audit checks should be conducted to verify compliance.
2.11 Were State Aid rules checked for all supports?	3	Yes where applicable.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project would have budgets and expected outcome defined. Less formality where projects were smaller.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes project managers to track and monitor against objectives.

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
3.1 Were objectives clearly set out?	3	Part of the Annual Budget process
3.2 Are objectives measurable in quantitative terms?	2	National Key Performance Indicators
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	n/a	
3.4 Was an appropriate appraisal method used?	n/a	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
3.6 Did the business case include a section on piloting?	n/a	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
3.11 Was the required approval granted?	3	Approved as part of the annual budgetary process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	n/a	
3.13 If outsourcing was involved were procurement rules complied with?	n/a	
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	National Key Performance Indicators
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes for all large projects.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes for all large projects.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	2	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes Sanctioning Authority approved increased costs where relevant.
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?	3	None in 2017

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year.
5.2 Are outputs well defined?	2	National Key Performance Indicators.
5.3 Are outputs quantified on a regular basis?	2	Yes, National Key Performance Indicators are set annually. CSO monthly reports
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Budget monitoring on a monthly basis and regular team meetings to review activities carried out.
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	2	
5.8 Are other data compiled to monitor performance?	2	Other Reports submitted to Sanctioning Authority
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	
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 and/or evaluated during the year under review

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	No post project review required in 2017
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/a	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	2	In-depth checks carried out per PSC requirements
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	Independent reviews undertaken in certain instances

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

South Dublin 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Relevant work areas have been notified of the requirements of the Public Spending Code, and staff engage with the preparation of the annual quality assurance report and in-depth checks.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	An overview of the requirements of the Public Spending Code were included as part of the Corporate Procurement Training Programme held in 2017. Information on the Public Spending Code is also available on the staff intranet. Further work is planned in this area.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Guidance note prepared by the CCMA Finance Committee.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations being addressed.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	The volume of the in-depth checks over the three years 2015 to 2017 is in keeping with this requirement i.e. 1% revenue checks carried out and 12% capital checks carried out.
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Post project reviews generally scheduled as part of project closure.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?		One reported as part of Quality Assurance Report checklists.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Resource allocation decisions informed by various evaluation processes in place.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?		

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	n/a	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. Feasibility study and capital appraisals submitted to government Departments prior to Part 8 planning decisions.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	n/a	
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	For some projects under consideration the specific indicators and processes to gather the data will be developed as the projects move from feasibility to tender.
2.14 Have steps been put in place to gather performance indicator data?	3	

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
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	Relevant indicators and statistics collated.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	Appraisal carried out as appropriate. The current expenditure increases of greater than €0.5m in the inventory may be spread across a number of smaller projects.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
3.6 Did the business case include a section on piloting?	n/a	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Approval sought as part of budget process.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	n/a	
3.13 If outsourcing was involved were procurement rules complied with?	2	
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?	3	Annual performance indicators in place for broad range of services.
3.15 Have steps been put in place to gather performance indicator data?	3	

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	Suitably senior managers assigned.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Varied depending on the project – some currently at project commencement, of those farther progressed some reported minor overspend but delivery within the time schedule. Adjustments subject to appropriate approvals.
4.7 Did budgets have to be adjusted?		
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)		No, project viability remained consistent.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	n/a	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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.

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as part of annual budget and business planning processes, and in linkages with regional/national plans as appropriate.
5.2 Are outputs well defined?	3	Outputs are defined through a range of measures including Annual Service Plan, National Performance Indicators, progress in achieving targets set in national/ regional plans and project specific milestones. Progress is monitored and reported on at suitable intervals.
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	2	Applied for some project criteria.
5.8 Are other data compiled to monitor performance?	3	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Data collection measures in place for many projects. This is currently under review for some projects.

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?		One post project review was completed.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Currently under review.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Currently under review.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Yes, project review carried out by external appointed consultants (QS, Architects) and report considered by ASD before submission to DHPCLG.

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Tipperary 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	All information available on PSC is circulated within the organization to keep appropriate staff fully informed.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Ensure that all sections attend training particularly in light of staff changes in sections. Additional training may be required nationally.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Adopted at Sector Lever.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Findings have been disseminated to all sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to the directorates for review and for future projects.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where appropriate.

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects > €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approval required to enable future grant draw downs.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	N/A for 2017
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A for 2017
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
2.9 Was approval granted to proceed to tender?	3	Where required approval was granted.
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project that went to tender would have had detailed specifications and timelines.
2.14 Have steps been put in place to gather performance indicator data?	2	Project leaders expected to monitor progress compared to initial targets.

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
3.1 Were objectives clearly set out?	3	Yes. Spending Programme Defined as part of the 2018 Annual Budget Process for 4 services where current expenditure being considered.
3.2 Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Where applicable
3.4 Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No New projects at this level.
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	3	Approval as part of 2018 Budget Process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Shared Service commenced 2016 on 5 year pilot basis with annual review.
3.13 If outsourcing was involved were procurement rules complied with?	3	Where applicable
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?	3	National KPIs are in place for Local Government
3.15 Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments met on regular basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
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 given responsibility for specific projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitored v Budgets and timelines in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	3	Yes adjusted where required up / down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	No	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	To enable grant draw downs.
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	Updates to Mgt Team and Council Meetings at regular intervals.

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
5.5 Are outcomes well defined?	3	Defined through the Annual Service Plans.
5.6 Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans have enhanced this measurement.
5.7 Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	As part of the Annual Budget process.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	As part of the Annual Budget process.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Data to be collected to allow for future evaluation.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	4 Projects completed in 2017, Post Project Reviews will be completed in 2018.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	Reviews will take place in 2018 for the 4 projects completed in 2017.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	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 timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Waterford 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	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	Await roll out of sector wide training
1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
1.6 Have recommendations from previous QA reports been acted upon?	2	
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes two projects selected for in depth review (Revenue – RAS €4.3m exp being incurred, Capital – North Quays Redev €78.9m– exp being considered)
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	2	

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	2	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	n/a	Seek advice at a later date
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	2	
2.9 Was approval granted to proceed to tender?	2	
2.10 Were procurement rules complied with?	2	
2.11 Were State Aid rules checked for all supports?	2	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	

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
3.1 Were objectives clearly set out?	3	Annual Service plan and Annual Budget
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	2	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	No project of this value in the current expenditure being considered category in 2017
3.6 Did the business case include a section on piloting?	n/a	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
3.11 Was the required approval granted?	3	Yes, where applicable
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Applied where applicable
3.13 If outsourcing was involved were procurement rules complied with?	n/a	
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	Yes, where applicable
3.15 Have steps been put in place to gather performance indicator data?	2	Yes, where applicable

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	2	Monitor on an ongoing basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	To be assessed
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of cases
4.7 Did budgets have to be adjusted?	2	With prior approval
4.8 Were decisions on changes to budgets / time schedules made promptly?	1	Will monitor
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	n/a	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
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	

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Budget process
5.2 Are outputs well defined?	2	National KPIs in place as well as Local Service Plans
5.3 Are outputs quantified on a regular basis?	2	National KPIs in place as well as Local Service Plans
5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	Through periodic reports
5.5 Are outcomes well defined?	3	As in Annual Service Plan
5.6 Are outcomes quantified on a regular basis?	3	Through periodic reports
5.7 Are unit costings compiled for performance monitoring?	2	Where unit costs apply e.g. Roads
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Team Development plan and other evaluation
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Evaluation process to be assessed

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	See Quality Assurance Report
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	2	Reviews will be carried out
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Recommendations made are taken into account for future projects
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Ongoing process
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Within section

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Westmeath 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	All relevant staff and agencies have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Yes, but training is required on an ongoing basis. We would benefit from structure and specific training for the LG Sector.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, via internal audit tracker.
1.6 Have recommendations from previous QA reports been acted upon?	2	Some but not all.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	
1.12 How have the recommendations of previous evaluations / post project reviews 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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with the relevant government body/agency
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Yes, but not for every project.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes, but not for every project.

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
3.1 Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
3.2 Are objectives measurable in quantitative terms?		To an extent
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new expenditure
3.4 Was an appropriate appraisal method used?	N/A	No new expenditure
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects/Programmes of this level
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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?	3	The expenditure will form part of the national KPIs
3.15 Have steps been put in place to gather performance indicator data?	3	Yes

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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?	2	Yes, but more structured system in place from 2017.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?		Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/a	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, requirement for grant approval
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes as part of the Annual Budget process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	2	Not in all cases but the agreement of the Schedule of Municipal Distrct Works is helping.
5.6 Are outcomes quantified on a regular basis?	2	Not in all cases but the agreement of the Schedule of Municipal Distrct Works is helping.
5.7 Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	Yes Budget performance and monitoring is in place.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes Budget performance and monitoring is in place.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	N/A	Not at present

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	N/A	None were carried out in 2016
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	N/A
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	N/A
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	N/A
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	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 timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Wexford 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	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	All relevant staff & agencies have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	As training is rolled out within the sector it is expected that WCC staff will engage with this training
1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	1	Not at this point – Issue relates to a project now with Irish Water
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	If and where appropriate
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	**2**	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	2	If and where appropriate

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Projects listed at this level include those under the direction of other bodies who complete the appraisal
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with the relevant government body/agency
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.8 Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	N/A for Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
2.13 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	2	No
2.14 Have steps been put in place to gather performance indicator data?	2	No

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
3.1 Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
3.2 Are objectives measurable in quantitative terms?		To an extent
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new expenditure
3.4 Was an appropriate appraisal method used?	N/A	No new expenditure
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects/Programmes of this level
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
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?	3	The expenditure will form part of the national KPIs
3.15 Have steps been put in place to gather performance indicator data?	3	Yes

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Internal co-ordinating team in place in most cases
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	Internal co-ordinating team in place in most cases
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports were prepared in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	Yes	Yes, up and down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	No	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/a	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes this would be a requirement for grant approval
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?	3	No

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes as part of the Annual Budget process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	2	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.6 Are outcomes quantified on a regular basis?	2	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.7 Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	Yes Budget performance and monitoring is in place.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	If and when appropriate

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

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	4 - 100%	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	N/A
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	Yes	
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	Yes	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	Yes	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	Yes	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	Resourcing levels limit the possibilities here

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Wicklow 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Senior Management, budget holders & project staff are aware of PSC requirements. Regular training / briefing sessions would be of benefit to the local authority.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Staff tasked with collating the Quality Assurance aspect have attended briefing sessions in 2017 Further training would be of benefit to all budget holders.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes, the Heads of Finance working group developed guidelines for local authorities based on the QA aspect of the PSC which are adapted to local government structures & approach
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	NA	Not applicable for the year in question as no funding over €0.5m was granted to bodies by WCC in the role of sanctioning authority
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes. Overall capital budget €177,730,114 6.33% assessed (€11,263,683) Overall current budget €89,660,946 2.24% assessed (€2,169,971)
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? 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	Where appropriate ex post/post project/benefits realisation reviews are in place
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	NA	No post project reviews were conducted during the year under review as no projects ended
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Where applicable
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	NA	Not applicable for the year under review

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
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes preliminary appraisals have been carried out in accordance with the sanctioning authorities guidelines
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes appropriate appraisals have been applied in co-ordination with the relevant sanctioning authorities
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	NA	No projects or programmes exceeding €20m were under consideration
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Appraisals were carried out in accordance with the sanctioning authorities guidelines
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Approval in principal was granted by the sanctioning authorities where appropriate
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	NA	Not applicable
2.7 Were the NDFA consulted for projects costing more than €20m?	NA	No individual projects or programmes exceeding €20m were under consideration
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Projects under consideration have not gone to tender. However, those that have reached tender preparation stage are in line with the approval in principle
2.9 Was approval granted to proceed to tender?	3	Where appropriate approval to proceed to tender has been granted or requested
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	NA	Not applicable
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	NA	Tender processes not yet complete in the year under review
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Performance indicators will be included in contracts where appropriate to allow for robust evaluation
2.14 Have steps been put in place to gather performance indicator data?	3	Procedures are in place to monitor and assess performance

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
3.1 Were objectives clearly set out?	NA	No programmes relevant to PSC in 2017
3.2 Are objectives measurable in quantitative terms?	NA	No programmes relevant to PSC in 2017
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	NA	No programmes relevant to PSC in 2017
3.4 Was an appropriate appraisal method used?	NA	No programmes relevant to PSC in 2017
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	NA	No programmes relevant to PSC in 2017
3.6 Did the business case include a section on piloting?	NA	No programmes relevant to PSC in 2017
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?	NA	No programmes relevant to PSC in 2017
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	No programmes relevant to PSC in 2017
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	No programmes relevant to PSC in 2017
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	NA	No programmes relevant to PSC in 2017
3.11 Was the required approval granted?	NA	No programmes relevant to PSC in 2017
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	NA	No programmes relevant to PSC in 2017
3.13 If outsourcing was involved were procurement rules complied with?	NA	No programmes relevant to PSC in 2017
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?	NA	No programmes relevant to PSC in 2017
3.15 Have steps been put in place to gather performance indicator data?	NA	No programmes relevant to PSC in 2017

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
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Signed contracts are in line with the approval in principle where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with contract management agreements as appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Programme co-ordinators were appointed where appropriate
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	Project Managers are appointed at a suitable senior level where appropriate
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports were prepared
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In general
4.7 Did budgets have to be adjusted?	3	Any adjustments required were carried out in a structured manner as appropriate
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	In general
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	One project was re-scoped where funding was an issue
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Where appropriate
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Where appropriate
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?	NA	No projects were terminated

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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes objectives are clearly defined as part of annual service plans
5.2 Are outputs well defined?	3	Outputs are quantified on a regular basis through the budgetary process, annual service plans and through national KPIs where appropriate
5.3 Are outputs quantified on a regular basis?	3	Yes outputs are quantified on a regular basis where appropriate through management progress reports, annual reports, returns
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance
5.5 Are outcomes well defined?	3	Outcomes are quantified particularly in relation to national performance indicators
5.6 Are outcomes quantified on a regular basis?	3	Yes, continued development of the annual service plans will also enhance this measurement
5.7 Are unit costings compiled for performance monitoring?	3	Unit costs are collated across a number of key performance indicators
5.8 Are other data compiled to monitor performance?	3	Performance is monitored through annual service delivery plans, teams plans, PMDS and National Performance Indicators
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Performance is monitored through annual service delivery plans, teams plans, PMDS and National Performance Indicators
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	The current expenditure is subject to an audit by the Local Government Auditor. Local internal audit reports also assist with evaluation proofing.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	NA	No programmes relevant to PSC in 2017
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	NA	No programmes relevant to PSC in 2017
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	NA	No programmes relevant to PSC in 2017
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	NA	No programmes relevant to PSC in 2017
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	NA	No programmes relevant to PSC in 2017
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	NA	No programmes relevant to PSC in 2017
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	NA	No programmes relevant to PSC in 2017
6.8 Were project reviews carried out by staffing resources independent of project implementation?	NA	No programmes relevant to PSC in 2017

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	