

Full checklists of local authorities
as per their Public Spending Code Quality Assurance report 2019

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| 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 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 | Staff receive training and are circulated with updated changes in procurement policy. Staff have expressed an interest in PSC awareness training. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Departments have indicated a requirement for training with regard to the PSC |
| 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 | Guidelines are available from Funding Agencies and from procurement |
| 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 | All Agencies must comply and it forms part of the evaluation process |

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| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | Yes, from Internal Audit and other such Quality Reviews |
| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Where possible recommendations are implemented. Resource constraints apply in some instances. |
| 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 – All TII projects have a close out report. DTTAS now require same for their capital schemes. A post project evaluation is carried out on all housing capital projects as required by DHPLG with final account submission. |
| 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 | Management of the Housing and Roads Department report that the following post project reviews have been carried out: - Housing - 4 Roads - 2 |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | 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 | Yes – used as a learning tool for future projects |
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| 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 |
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| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Yes, both to Carlow County Council'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-coordination with Sanctioning Body Standards |
| 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, as all preliminary appraisals 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, as per Sanctioning Body funding requirements |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | No project exceeded €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 | |

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| 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, in addition 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? | 3 | Where applicable and identifiable. For example, with regard to housing projects the time scale, budget and outcome for tenants are the basis of evaluation |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Yes, subject to data availability |
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| 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 | There was no new current expenditure under consideration in the past year |
| 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 | |

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| 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? | | |
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| 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 |
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| 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, as required |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes, 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? | 2 | Yes, 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? | 3 | Yes, quarterly review meetings with the Department. Variations agreed, or not, as they arise |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes, 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.) | 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 | |

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| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Approval received from Sanctioning 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 | |
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| 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 is in place |
| 5.5 Are outcomes well defined? | 2 | Mechanisms and measurements are in place to ensure outcomes are defined (ref. Business Plans/Risk Registers) |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes. Outcomes are quantified (ref. Business Plans/Risk Registers) |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Yes. Partly (ref Unit Costing in FMS) |

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| 5.8 Are other data compiled to monitor performance? | 1 | Yes. A method is in place to monitor effectiveness (ref. Business Plans/Risk Registers) |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes – See Chief Executives monthly reports & quarterly financial reporting |
| 5.10 Has the organisation engaged in any other ‘evaluation proofing’ of programmes/projects? | 2 | Yes – Chief Executives Monthly Report to Council |
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| 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 | Housing – 4 Roads – 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? | 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) | 3 | There are limited resources to carry out such reviews, but lessons are learned where possible and new practices put in place |

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| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | No issues arose to date |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | |
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| 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 | |
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| 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 | 2019 is the 6 th year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2019. However, the PSC, the QA guidance (version 3) & the relevant changes for 2019 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, | 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. |

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| within the local authority and to agencies? | | |
| 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. |
| 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 | 3 out of the 4 projects/programmes that ended in 2019 (equating to 78% of exp that ended) had a post project review or similar carried out e.g. Final Account Reports/Close Out reports, verifying Housing improvement Works before releasing any grant aid payment, Reviews done in line with Grant requirements 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 | 2 | Outcomes and Findings have made staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment. |

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| reviews informed resource allocation decisions? | | |
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| 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 – where applicable, appraisals were 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 – where applicable appropriate appraisals were 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 | Not Applicable, However historically where this is a requirement, a CBA would be prepared and submitted to the relevant Sanctioning Authority. |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes – where applicable, an early appraisal was 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 | Yes - where applicable approval in principle was granted by the relevant Sanctioning Authority. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | Not Applicable |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | Not Applicable |

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| 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, approval to proceed to tender is obtained from the relevant line managers and where necessary from the relevant Sanctioning Authority. |
| 2.10 Were procurement rules complied with? | 3 | Yes - where applicable, tenders were carried out in accordance with the relevant Procurement rules (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, tenders were received in line with the approval in principle in terms of cost and what was expected to be delivered. |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | N/A | Not Applicable |
| 2.14 Have steps been put in place to gather performance indicator data? | N/A | Not Applicable |
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| 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. |

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| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes – 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? | 3 | Yes – submissions are made under the relevant grant programme to the relevant Sanctioning Authority. |
| 3.4 Was an appropriate appraisal method used? | 3 | Yes – appraisal methods clearly defined by relevant Sanctioning Authority. Budgets & progress reports are monitored on an ongoing basis. |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | Not Applicable |
| 3.6 Did the business case include a section on piloting? | 3 | Yes – regular detailed updates are given to the relevant Sanctioning Authority. |
| 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? | N/A | Not Applicable – However historically 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 | Not Applicable - However historically Projects/ Programmes that are outsourced have set service delivery periods and end dates. |

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| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | Not Applicable - However when required all procurement procedures are carried out in accordance with the relevant procurement rules. |
| 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 | Not Applicable |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | Not Applicable |
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| 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 were signed. |
| 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 – where applicable either Council Staff co-ordinated implementation or it was outsourced to Consultants etc. |
| 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 – the Project Managers appointed were Senior Level Council Staff. |

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| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes – where applicable regular monitoring and progress reports were carried out in accordance with the relevant Sanctioning Authorities guidelines and requirements. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes – some agreed changes to budgets and time scales were necessary and the relevant projects kept within same. |
| 4.7 Did budgets have to be adjusted? | 3 | Yes - Budgets needed to be adjusted, in line with programme changes and tender responses. Adjustments were done in accordance with Management approval & /or with Sanctioning Authorities approval (where necessary) |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes – Council decisions on changes to budgets/time schedules were 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.) | 3 | Yes – where applicable |
| 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 applicable |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | N/A | Not Applicable, however historically where Budgets need adjusting, it is done in accordance with Management approval & /or with Sanctioning Authorities approval (if necessary) |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because | N/A | Not Applicable |

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| circumstances in the environment changed the need for the investment? | | |
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| 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 – there are clear objectives defined as part of the Annual Budget process, relevant Grant Schemes & Allocations, SLA's, Annual Business Plans, Strategies, and Statutory Requirements etc. |
| 5.2 Are outputs well defined? | 3 | Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Databases, SLA's, Schemes or Programmes, Strategies, Annual Business Plans, CE Monthly Reports, and National set Targets/KPI's |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes – outputs quantified regularly and reported to the relevant Sanctioning Authority as required e.g. monthly/quarterly/annually. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes – through PMDS, various Databases, & depending on the Scheme, Programme, SLA, or Project, through various types of Reports, incl Financial/Activity Reports, AFS's, Service Indicators & KPI's that are issued to the relevant Sanctioning Authority monthly, quarterly or annually. |
| 5.5 Are outcomes well defined? | 3 | Yes – through various Statistical Reports, Sanctioning Authority Reports, KPI's, Databases, SLA's Annual Service Delivery Plans, etc |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes – They are captured in Statistical Reports, Monthly, Quarterly and Annual Reports to Management, Monthly CE Reports, SLA's, Visitor Number reports etc, and other relevant Sanctioning Authority Returns, Surveys, KPI's etc |

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| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes – where applicable, unit costings are compiled for Management and in accordance with the relevant Sanctioning Authority Reporting requirements, Returns, KPI's etc |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes – where applicable, in Financial Reports (AFS), CE Monthly Reports and various returns to the relevant Sanctioning Authorities as required. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes – through regular meetings, Databases, SLA's, Surveys, Audit and Reports from the Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly CE Reports, KPI's etc. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Yes – where applicable, through Databases, Programmes and National Initiatives. In addition to this we have Internal Audits, Local Government Audits, Department Audits. Reports to Sanctioning Authorities, Senior Management and CE Monthly Reports etc. |
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| 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 | 3 out of the 4 projects/programmes that ended in 2019 (equating to 78% of exp that ended) had a post project review or similar carried out e.g. Final Account Reports/Close Out reports, verifying Housing improvement Works before releasing any grant aid payment, Reviews done in line with Grant requirements 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 | N/A | N/A |

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| excess of €30m and (2) where scheme duration was five years or more? | | |
| 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 | 3 out of the 4 projects/programmes that ended in 2019 (equating to 78% of exp that ended) had a post project review or similar carried out e.g. Final Account Reports/Close Out reports, verifying Housing improvement Works before releasing any grant aid payment, Reviews done in line with Grant requirements 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? | N/A | Not Applicable, however historically 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) | N/A | Not Applicable, however historically lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information and were applicable, end of project feedback is also given. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | Not Applicable, however historically were 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 – reviews are carried out by Council Staff and through Audit (internal and external). |
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| 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 |

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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
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| 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 are notified of their obligations under the PSC, though requests for further/additional training have been consistently made by staff and this has been reported in multiple local authority QA reports for a number of years. More training has not resulted, see 1.2 below. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Some staff participated in training by DPER in Galway in June 2016. No DPER/NOAC training has been provided since 2016. In-house briefing session to senior staff held March 2017. It is considered that more training is necessary for the local authority context and should be delivered by the DPER/NOAC. |
| 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 | Since staff of the Council require training on the PSC, it naturally follows that any agency funded by the Council would similarly require training. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, | 3 | Yes, previous recommendations have been submitted to the relevant sections. |

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| within the local authority and to agencies? | | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Follow up audits would be 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. |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | In the subject year 2019, the % requirements for in-depth check based on the revenue inventory was exceeded, but was not met in relation to capital expenditure. However, 2019 is the first of a new rolling 3 year programme. |
| 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 | No projects in the value category requiring post project review in the subject year. 72% of capital projects on the Clare inventory for 2019 are in the <€5m category. |
| 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. 72% of capital projects on the Clare 2019 inventory are in the <€5m category. |
| 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. Further training is the appropriate means of disseminating the requirement for follow up, |

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| | | particularly in the local authority context of many expenditures being under the post-project review mandatory threshold. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 1 | Further training is the appropriate means of ensuring that previous evaluations and reviews inform resource allocation, particularly in the local authority context of many expenditures being <i>under</i> the post-project review mandatory threshold. |
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| 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 | |
| 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 | 3 | Yes, approval to secure funding required. |

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| projects before they entered the planning and design phase (e.g. procurement)? | | |
| 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 | |
| 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. |
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| 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 |
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| 3.1 Were objectives clearly set out? | 3 | The additional expenditure was agreed as part of the Council's 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 | Where this expenditure category is on the inventory, it refers to expansion of existing programmes. |
| 3.6 Did the business case include a section on piloting? | NA | Nothing at value 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 value level requiring a pilot. |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | NA | Nothing at value level requiring a pilot. |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension | 3 | |

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| been estimated based on empirical evidence? | | |
| 3.11 Was the required approval granted? | 3 | Budget adopted by the members. Roads and homelessness funding grants/estimates approved by relevant Depts. |
| 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? | 2 | Yes, KPIs are applicable |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | |
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| 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 |

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| 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? | 3 | 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? | 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.) | 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? | 2 | Yes, this would be a requirement for funding approval/drawdown. |

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| 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 enhance this measurement. Also, corporate plans, roads plans, budget report, annual report, development plan, meetings with the Department/TII. |
| 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. |

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| 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 were fourteen internal audit reports in 2019, and a LGA review. Customer surveys and external assessments are also done. |
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| 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 project that concluded in 2019 was at the level where a post project review was mandatory. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | N/A – no recent project at this level. |

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| 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 | No, not within the 2019 QA report on the capital side, but 2019 marks year 1 of a 3 year rolling requirement of 5% value annually for capital projects. The current expenditure target was exceeded 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? | N/A | NA in light of 6.3 above. |
| 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. |
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| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No programme completed in 2019 |
| 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 | |
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| 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 | Cork City Council has procedures in place to ensure relevant staffs are aware of PSC requirements. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 3 | Cork City Council has provided training to relevant staff and will Endeavour to ensure all new staff receive 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 |
| 1.4 Has the local authority in its role as Sanctioning | N/A | N/A |

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| Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | All recommendations form part of the overall internal audit tracker. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Recommendations form part of the overall internal audit tracker and are 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, there were 3 projects and one programme subject to in-depth checking. |
| 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 | 2 | There is a process for Post Project reviews. Often Sanctioning authorities require a post project review and these are submitted accordingly. |

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| effectiveness and sustainability of the project. | | |
| 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 by year end (infrastructure). |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | Yes Internal Audit track and follow up recommendations from previous evaluations and post project reviews. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Resource allocation decisions are based informally on recommendations |
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| 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 | | |

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| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Preliminary Appraisals are required for all capital projects |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Some projects (being considered) 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. An appraisal process must be completed before budgets are allocated. Controlled centrally by Finance. |
| 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 – appraisal process must be completed before budgets are completed. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Yes as required |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | Not applicable |
| 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 | 3 | Broadly Compliant |

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| and a fresh Approval in Principle granted? | | |
| 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 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 that will allow for a robust evaluation at a later date? | 3 | Broadly compliant but further emphasis required |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Some progress made but further training 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 |

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| 3.1 Were objectives clearly set out? | 3 | Set out in the Annual Service Delivery Plan & Budget Process. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | National and local Service Level Indicators in place and are reviewed regularly. |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | This is considered as part of Annual Statutory Budgetary Process. |
| 3.4 Was an appropriate appraisal method used? | 3 | Appraised based on 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 | Not applicable |
| 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 | N/A | Not applicable |

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| approval to the relevant Department? | | |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | Yes | This is considered as part of Annual Statutory Budgetary Process |
| 3.11 Was the required approval granted? | Yes | Yes, approved by Council under statutory 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 | Not applicable |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | Not 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? | Yes | This is considered as part of Annual Statutory Budgetary Process |
| 3.15 Have steps been put in place to gather performance indicator data? | Yes | National and local Service Level Indicators in place and are reviewed regularly. |
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| Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes | | |

| incurring expenditure in the year under review | | |
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| 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, staff at the appropriate level were 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 | 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, financial management information was readily available. Budget vs. Actual and timelines monitored regularly. Quality checks were carried out where practical. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | For the most part however scope changes & contractual issues resulted in time/financial implications for specific projects. |

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| 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 where necessary |
| 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 | In Exceptional Cases |
| 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 necessary |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes, approval sought where necessary. |
| 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, this did not occur. |
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| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
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| 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 which is in line with the Corporate Plan and Service Delivery Plans. |
| 5.2 Are outputs well defined? | 2 | National KPIs are in place for Local Government. Cork City Council also has local indicators in place. |
| 5.3 Are outputs quantified on a regular basis? | 2 | National Service Level Indicators (KPIs) are established annually for specific services. Monthly KPI reports are submitted to Council. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Annual reporting on National Service Level indicators. Monthly national and local KPIs reported to Council. |
| 5.5 Are outcomes well defined? | 2 | Well defined for certain Programmes, more subjective for others. Targets are defined in the Annual Budget, Corporate Plan and Service Delivery Plans. |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes for major Current Expenditure Programmes. Annual budgets and SPC reporting. |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Unit costing where appropriate. |
| 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? | 2 | There is a method for certain programmes. |

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| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 1 | There has been no formal 'evaluation proofing' however data is available 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 | There was one post project reviews 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 | |

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| 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, post project reviews are scheduled. |
| 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, it is a requirement of some sanctioning authorities to complete a 'lessons learned'. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Lessons learned were taken into consideration. |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | Generally no due to resources. |
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| 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 |
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| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | No such programmes in 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No such programmes in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No such programmes in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No such programmes in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No such programmes in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No such programmes in 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No such programmes in 2019 |
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| 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)? | 1 | All Senior Management, budget holder and project staff are aware of PSC requirements. CCC is currently working on adopting appropriate structures that reduce dependency on individual knowledge. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 1 | DPER provided in-depth briefings to appropriate CCC staff in April 2016. In 2019 extensive procurement training was provided that included PSC elements. Specific PSC training providers are proving difficult to source. CCC looking to develop bespoke training to fit with revised structures. |
| 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? | 1 | Some areas appear better than others revised structures will seek to build greater consistency. |
| 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 | This appears to only be relevant to one Directorate. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, | 2 | This standard appears to be consistent across all areas. |

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| within the local authority and to agencies? | | |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Yes 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 | Some areas appear better than others revised structures will seek to build greater consistency. |
| 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 | Some areas appear better than others revised structures will seek to build greater consistency. |
| 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 |

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| 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? | 2 | 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 | 3 | Yes |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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? | 2 | Some areas appear better than others revised structures will seek to build greater consistency. |
| 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 | Upward trending market place presents challenges. |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Qualitative indicators can prove challenging in some areas |
| 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 | Appears to be an improvement from 2018 |
| 3.2 Are objectives measurable in quantitative terms? | 2 | Yes where relevant |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Some areas appear better than others revised structures will seek to build consistency in all areas. |
| 3.4 Was an appropriate appraisal method used? | 2 | Yes where applicable |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | 3 | Yes where applicable |
| 3.6 Did the business case include a section on piloting? | 3 | This score attributable to a single response, N/A in the majority of responses. |
| 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 expenditure |
| 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 expenditure |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | NA | Not applicable to relevant expenditure |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 2 | Yes where applicable |
| 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 Some areas appear better than others will seek to build greater consistency in all applicable areas. |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Yes where applicable |

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| 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 Some areas appear better than others will seek to build greater consistency in all areas. |
| | | |
| 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 where applicable |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes where applicable |
| 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 where applicable |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | Yes in general |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Yes in general |
| 4.7 Did budgets have to be adjusted? | 2 | On occasion renegotiation has taken place to stay within budget. |
| 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.) | 2 | Yes on occasion |
| 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? | 2 | Some areas appear better than others revised structures will seek to build greater consistency. |
| | | |
| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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 seeking to further improve consistency |
| 5.5 Are outcomes well defined? | 3 | Yes |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes seeking to further improve consistency |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Yes seeking to further improve consistency |
| 5.8 Are other data compiled to monitor performance? | 2 | Yes seeking to further improve consistency |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes in most cases |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | Yes in certain sectors |
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| 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 |

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| 6.1 How many post project reviews were completed in the year under review? | 2 | Some areas appear better than others revised structures will seek to build greater consistency. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | 3 | Score based on response from one directorate all other responded 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? | 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? | 2 | Some areas appear better than others revised structures will seek to build greater consistency. |
| 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 | Yes where applicable |
| 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 | Yes where appropriate |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | In some cases |
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| 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 | | |
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| 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? | 3 | Based on scoring from a single area only. |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | 3 | Based on scoring from a single area only. |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | 3 | Based on scoring from a single area only. |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | 3 | Based on scoring from a single area only. |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | 2 | In some areas |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | 2 | In some areas |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | 3 | Yes where deemed applicable. |
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| Dún Laoghaire Rathdown 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 | The requirements of the PSC were brought to attention of relevant staff in 2019. |
| 1.2 Has training on the Public Spending Code 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 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 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 Public Spending Code? | 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 |

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| 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 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 - 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. | 2 | Informal processes have always been in place. Formal processes are currently being implemented. |
| 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 | Informal processes have always been in place. Formal processes are currently being implemented. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | A Project Governance Board has been established to provide a governance framework for Capital Projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board. |
| 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 |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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? | 3 | Yes |
| 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 | 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 | 3 | |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 2019 Budget process. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | 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 Public Spending Code) been set? | N/A | |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | |

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| 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 held monthly meetings, Public Realm Forum and the Corporate Project Governance Board both 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 | |

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| 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 | 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.) | N/A | 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? | N/A | 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? | N/A | Did not arise |
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| 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 |
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| 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) and 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 on-going 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 | |

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| 5.9 Is there a method for monitoring effectiveness on an on-going 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 | dlr has an Internal Audit Section 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? | 2 | Informal processes have always been in place. Formal processes are currently being implemented. |
| 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 |

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| 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 processes have always been in place. Formal processes are currently being implemented. |
| 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 services ceased in 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No services ceased in 2019 |

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| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No services ceased in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No services ceased in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No services ceased in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No services ceased in 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No services ceased in 2019 |
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| 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? | 2 | Due to staff movement some additional training may be required. |
| 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. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | In-depth checks/audits are circulated to staff where relevant. NOAC's report of December 2019 has been shared with relevant staff. |

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| 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 | Deputy Chief Executive has signed off on the 2019 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 2019. (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. |
| 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 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. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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? | 2 | Three projects under consideration exceeding €20m at various stages of development. |
| 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 | N/A | Projects under consideration have yet to reach this stage. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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. |
| | | |
| 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. |

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| 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 22nd November, 2019. |
| 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 2019 – grant funded by central government. |

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| 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 | Existing Local Authority Performance Indicators within the Roads & Housing Divisions. |
| 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. |
| 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 all 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. |

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| 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 | 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 | It may be necessary to re-consider different elements/phases of ongoing projects. |
| 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. |
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| 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 |
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| 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 (Quarterly 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 |
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| 6.1 How many post project reviews were completed in the year under review? | 3 | Five projects. |
| 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? | 2 | By Internal Audit staff and by funding agencies where applicable. |

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| 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 | |
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| 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 | Comment/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 | 3 | |

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| Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | | |
| 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 | |
| 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 | 2 | New DCC Governance procedures have been in place since 2017. A key part of these procedures is the carrying out of post project reviews at the completion of projects. |

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| passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | | |
| 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 | 3 post project reviews were carried out for projects in 2019 in line with the DCC Governance procedures. These projects were less than €20 million in value and do not meet the criteria requiring publishing of project reviews. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | A DCC Project Manager Network is in place since 2018. This facilitates communication between the Corporate Project Governance Board, the Corporate Project Support Office and Project Managers corporately. One of the key functions of the network is the communication of lessons learned and identification of areas of improvement. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | |
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| 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 |
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| 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 | |

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| 2.7 Were the NDFA consulted for projects costing more than €20m? | 2 | Adhering to DHPLG guidance on CEAs for housing projects |
| 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 | Further work is being advised in this area |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Ongoing through the CPSO |
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| Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year | | |
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| 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? | 3 | |
| 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 | N/A | |

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| expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | | |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | 2 | |
| 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? | 2 | |
| 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 | 3 | |

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| current expenditure programme which will allow for a robust evaluation at a later date? | | |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | |
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| 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 | 3 | |

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| appointed and were the project managers at a suitably senior level for the scale of the project? | | |
| 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 | Further work required by implementing Project Managers with the support of Corporate Project Support Office |
| 4.7 Did budgets have to be adjusted? | 2 | Further work required by implementing Project Managers with the support of Corporate Project Support Office |
| 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 | 3 | |

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| scheme, was the project subjected to adequate examination? | | |
| 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 | |
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| 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 | <ul style="list-style-type: none"> • Annual Statutory Budget process • Corporate plan • Service plans • PMDS / Team Development Plans • Risk Management • SLA Agreements/Annual service plans which include KPI's |

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| 5.2 Are outputs well defined? | 3 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Quarterly budget monitoring and reporting • Quarterly reporting to DHPLG on Payroll, Borrowings, Capital & Revenue Income and Expenditure, Debtors and GGB • Strategic Policy and Area Committees reporting • Half yearly review of TDP and PDP/Monthly Monitoring • 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 | <ul style="list-style-type: none"> • Procurement monitoring • Shared services review • Internal and External auditors • Quarterly budget reporting • Planned services / function reviews • Monthly meetings |
| 5.5 Are outcomes well defined? | 3 | <ul style="list-style-type: none"> • Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans • Annual plans |
| 5.6 Are outcomes quantified on a regular basis? | 3 | <ul style="list-style-type: none"> • Annual Report • Annual Budgets • Quarterly Budget Monitoring • SPC reporting • Audit Committee |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | <ul style="list-style-type: none"> • Budget Monitoring • KPI's • Unit Costing where appropriate |
| 5.8 Are other data compiled to monitor performance? | 3 | <ul style="list-style-type: none"> • TDP/PDP • VFM • All relevant matrix and reviewed |

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| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | <ul style="list-style-type: none"> • Combination of all above • Formal reviews of some of DCC Departments / functions • Reports and Team Meetings |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | <ul style="list-style-type: none"> • External review is part of sectoral efficiency programme • European 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 | 3 post project reviews were carried out for projects in 2019 in line with the DCC Governance procedures. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | 3 | Yes |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in | n/a | |

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| excess of €30m and (2) where scheme duration was five years or more? | | |
| 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? | 2 | Improvement work is currently being carried out on this by the Corporate Project Support Office |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Improvement work is currently being carried out on this by the Corporate Project Support Office |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Improvement work is currently being carried out on this by the Corporate Project Support Office |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | Improvement work is currently being carried out on this by the Corporate Project Support Office |
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| Checklist 7 – To be completed in respect of current expenditure | | |

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| 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 | N/A | |

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| independent of project implementation? | | |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | |
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| 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/programmes | Self-Assessed Compliance Rating: 1 - 3 | Comment/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. |
| 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 |

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| 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? 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 | 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 | One formal post project review was completed in 2019. |
| 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. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 | |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 | |

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| 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 | |

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| 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 | |
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| 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 | |

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| 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 |
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| 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 | |
| | | |
| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 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 | |
| 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 | |
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| Checklist 7 – To be completed in respect of current expenditure programmes that | | |

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| 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 | |
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| 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 | Comment/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 | 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 authority? | 2 | Further PSC training required for 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. 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 local authority and to agencies? | 3 | Audit recommendations are distributed to Senior Management Team (SMT) and Audit Committee. |

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| 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 authority'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 samples or both Revenue and Capital spending have been 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 | 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 | No Capital Projects Post Project Reviews were compiled during 2019. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | SMT progress reports on all audit recommendations. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Decisions are based in part on SMT progress reports on all audit recommendations. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 | Business cases presented and approved by Elected Members. |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Business cases presented and approved by Elected Members. |
| 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) | 3 | Business cases presented and approved by Elected Members. |
| 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 | Compliance with Gov Dept funding requires Approval in Principle. |
| 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 | 3 | Departmental Guidelines on Project Development used when preparing appraisals. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 3 | Departmental Guidelines on Project Development. |
| 2.10 Were procurement rules complied with? | 3 | Departmental Guidelines on Project Development. |
| 2.11 Were State Aid rules checked for all supports? | 3 | Rules applied when Funding Requests made. |
| 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 that 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. |
| | | |
| 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 | |

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| 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 | |

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| 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 | Agreed with Funding Dept and / or Council approved |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 2 | Regular Meetings were held |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes – 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 – Senior Engineer / Appointed Consultants |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | Yes – Monthly Projects Reports prepared |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Stages of Roads Project have been delayed |
| 4.7 Did budgets have to be adjusted? | 2 | Yes – Due to noted delays |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | Amendments were negotiated |
| 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 questioned by Council |
| 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 were 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 | |
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| 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 |
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| 5.1 Are there clear objectives for all areas of current expenditure? | 2 | The majority of the 32 Service Levels have stated objectives |
| 5.2 Are outputs well defined? | 2 | Key Performance Indicators and objective targets are set |
| 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 on-going 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 on-going 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
|---|---------------|---|
| 6.1 How many post project reviews were completed in the year under review? | 0 | No Post Project Reviews completed in 2019 |
| 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? | 1 | No Post Project Reviews arranged for future dates |
| 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 | |
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| 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 | | |
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| 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? | 1 | No review was made of the one Project finished during 2019 |
| 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 | |
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| 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 | Comment/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 Staff have been briefed. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | The Procurement Officer has requested specific training on the PSC. |
| 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 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? | 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 local authority and to agencies? | 3 | Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff. |

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| 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. | 3 | With large projects (e.g. Roads and 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 | Yes, where required. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Yes, where formally required for large scale projects but not completed for all internal projects. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Lesson 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? | 3 | Yes, in co-ordination with 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, in co-ordination with sanctioning body standards. |
| 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 co-ordination with sanctioning body standards. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Yes, carried out by other bodies who provided funding to GCC |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | Yes, carried out by other bodies who provided 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 | 3 | Yes |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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, we understand that this 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 |
| 2.13 Were performance indicators specified for each project/programme that 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 | |
| 3.2 Are objectives measurable in quantitative terms? | N/A | |

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| 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 | |

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| 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 | 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 |
| 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, progress reports reviewed at regular Mgt Team / Steering Committee Meetings. |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | No, not in all instances. |
| 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 | 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 – reappraisals were carried out. |
| 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 | Yes, 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
|---|---|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes, as per budget and Corporate Plan. |
| 5.2 Are outputs well defined? | 3 | Yes, as per National KPI's set out for Local Government. |
| 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, budget monitoring and performance, supported by audits and FMS reviews on budge vs actual expenditure. |
| 5.5 Are outcomes well defined? | 3 | Yes, as part of the Corporate Plan objectives. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes, unit costings complied as required by national indicators (LGMA performance Mgt Indicators). |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes, for Mgt Team Meetings. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Yes, in conjunction with LGMA |
| | | |
| 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 |

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| 6.1 How many post project reviews were completed in the year under review? | 1 | Carried out when required by specific 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) | 3 | Staff involved in projects noted lesson learned for incorporation in future projects. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | For externally funded projects this is completed by funding agency. Internal reports subject to resources available. |
| 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 | | |
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| 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 | |
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| 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 | Comment/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 | 2019 is the sixth 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? | N/A | 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 | Yes. Recommendations notified to Senior Management Team for review and application. |

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| 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? | 2 | There were no PPRs completed in 2019, completions have been delayed due to Covid 19. It is expected that 7 PPRs will be completed by end of November 2020. |
| 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 | | |
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| 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 qualifying 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, in conjunction with relevant body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | Projects at early stage of consideration |
| 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 | |
| 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 | N/A | |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | N/A | |
| 2.10 Were procurement rules complied with? | 3 | Yes, in all cases |
| 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 | All objectives set out relate to planned programmes and have identifiable outcomes as per Performance Indicators |

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| 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 | |

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| 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 | Local Government Performance Indicators are set out by NOAC and the LGMA. |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Kerry County Council complies with the methodology of gathering information for Performance Indicators as set out by NOAC |
| | | |
| 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. |

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| 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 | |
| | | |
| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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 Performance Indicators 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, regular reports to the elected members & national Performance Indicators |
| 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, and regular monitoring of budgets by Finance Dept and Budget Holders |
| 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 |

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| 6.1 How many post project reviews were completed in the year under review? | 2 | There were no PPRs completed in 2019, completions have been delayed due to Covid 19. It is expected that 7 PPRs will be completed by end of November 2020. |
| 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? | 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? | 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? | 2 | |
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| 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 | | |
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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
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| 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 | Comment/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 – all budget holders informed / made aware of the requirements of 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 – a guidance note for Local Authorities has been developed, reviewed and updated to take account of feedback from NOAC |
| 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 | In 2019 there were 1 agency that was in receipt of funds in excess of €500,000. Monitoring includes the submission of an Annual Compliance Report (AHB) inclusive of a financial and governance statement |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes |

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| 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 – Required sample subjected to in-depth checking |
| 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. | N/A | Not applicable |
| 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 | Not applicable |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | N/A | Not applicable |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | 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? | 3 | Yes – in conjunction with the relevant Government body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | There were no projects exceeding €20 million |
| 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 – approval would be required in order to secure (grant) funding from the relevant government body/agency. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | There were no projects which required a CBA/CEA |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | No such projects |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | N/A | No such projects |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | N/A | No such projects |
| 2.10 Were procurement rules complied with? | N/A | No such projects |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not applicable to Local Government Sector |
| 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 | No such projects |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | N/A | No such projects |
| 2.14 Have steps been put in place to gather performance indicator data? | N/A | Not applicable |
| | | |
| 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 | Not applicable |
| 3.2 Are objectives measurable in quantitative terms? | N/A | Not applicable |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No such projects |
| 3.4 Was an appropriate appraisal method used? | N/A | Not applicable |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No such projects |
| 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? | N/A | Not applicable |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | Not applicable |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | Not applicable |

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| 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 | Not applicable |
| 3.15 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 |
| 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 | Yes, in most cases internal project/programme co-ordinators were put in place |
| 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, in most cases internal project/programme co-ordinators were put in place |
| 4.5 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 |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency |
| 4.7 Did budgets have to be adjusted? | | 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.) | 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 | Not applicable |
| 4.11 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 |
| 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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? | 1 | Not relevant to all services / departments. National KPIs are in place for some services in the Local Government Sector. |
| 5.3 Are outputs quantified on a regular basis? | 1 | Not relevant to all services / departments. Regular budget performance and monitoring is in place |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 1 | Yes; budget performance and monitoring is in place |
| 5.5 Are outcomes well defined? | 1 | The development of the Annual Service Plans will enhance this measurement |
| 5.6 Are outcomes quantified on a regular basis? | 1 | The development of the Annual Service Plans will enhance this measurement |
| 5.7 Are unit costings compiled for performance monitoring? | 1 | In some instances and where possible |
| 5.8 Are other data compiled to monitor performance? | 1 | In some instances and where possible |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 1 | In some instances and where possible |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | N/A | Not applicable |
| | | |
| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
|---|---------------|---|
| 6.1 How many post project reviews were completed in the year under review? | N/A | No projects relevant to the PSC in 2019 |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | No projects relevant to the PSC in 2019 |
| 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 relevant to the PSC in 2019 |
| 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 | 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 | No projects relevant to the PSC in 2019 |
| 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 | No projects relevant to the PSC in 2019 |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | No projects relevant to the PSC in 2019 |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | No projects relevant to the PSC in 2019 |
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| Checklist 7 – To be completed in respect of current expenditure programmes that | | |

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| 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 the PSC in 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to the PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to the PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to the PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to the PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to the PSC in 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to the PSC in 2019 |
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| 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 | Comment/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, | 2 | Yes |

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| within the local authority and to agencies? | | |
| 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 | |
| 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 | NA |
| 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 |

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| 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? | 2 | In progress – 1 project |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 2 | 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? | 2 | In progress |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 2 | In progress |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Yes |

| | | |
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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 |

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| 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 |

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| 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. |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | NA |
| 4.7 Did budgets have to be adjusted? | 3 | N/A |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | N/A |
| 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 | 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 |
| 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 |
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| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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 K.P.I's 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 | No |
| 5.8 Are other data compiled to monitor performance? | 2 | Monthly management accounts, individual reports on jobs through the Agresso financial system, KPI's |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Team meetings, Management meetings, feedback from Elected Members and through engaging with the public. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | Internal audit, Internal Audit Committee |
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| 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 |

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| 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 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 |
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| 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 | | |
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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
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| 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 | Comment/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 26 th May 2016. Further training would be welcome by Local Authority 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 | 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. |

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| 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 the total sample selected over period 2017-2019 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. | 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 | 1 Post Project review was carried out in 2019 in respect of Conniberry Way Capital Housing Scheme. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | Relevant staff 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 advised of this requirement and checks will be carried out by Internal Audit |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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, score relates to Housing, Development Mgm, & Agriculture, Education Health & Welfare Code. Not applicable to Roads & Fire Service. |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, score relates to Housing, Roads, Fire Service, Development Mgm & Agriculture, Education Health & Welfare Codes. |
| 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) | 3 | Yes, score relates to Housing, Roads, Development Mgm, Fire Service Codes |
| 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, score relates to Housing, Roads, Fire Service, Agriculture, Education Health & Welfare |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | N/A | Not applicable to any Code |
| 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 | 3 | Yes, score relates to Housing, Not applicable to Roads, Dev Mgm, Fire Service – Project never progressed to tender stage. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes, score relates to Housing, Agriculture, Education Health & Welfare, N/A to Roads, Dev Mgm & Fire Code |
| 2.10 Were procurement rules complied with? | 3 | Yes, score relates to Housing, Roads, Fire Service, Agriculture, Education Health & Welfare. |
| 2.11 Were State Aid rules checked for all supports? | N/A | Not applicable to any 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? | 3 | Yes, score relates to Housing, Agriculture, Education, Health & Welfare. N/A to Roads, Dev Mgm & Fire Code |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 2 | Score relates to Housing, Agriculture, Education Health & Welfare N/A to Roads, Dev Mgm, Fire Code |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Score relates to Housing, Roads and Development Mgm Code, Agriculture, Education Health & Welfare |
| | | |
| 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, only applicable for Roads Code. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Yes, only applicable for Roads Code. |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | Annual DTTAS and TII funds determined per county at national level |
| 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? | 3 | Yes |

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| 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, as appropriate, score relates to Housing, Roads, Dev Mgm, Agriculture, Education Health & Welfare, Library, Corporate Code |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes, regular meetings held, score relates to Housing, Roads, Dev Mgm, Agriculture, Education Health & Welfare Library, Corporate Code |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes, score relates to Housing, Roads, Dev Mgm, Agriculture, Education Health & Welfare, Library, Corporate Code |
| 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, score relates to Roads, Dev Mgm, Agriculture, Education Health & Welfare Library, Corporate Code |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes, score relates to Housing, Roads, Dev Mgm, Agriculture, Education Health & Welfare, Library, Corporate Code |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Score relates to Housing, Roads, Dev Mgm, Agriculture, Education Health & Welfare, Library, Corporate Code. |
| 4.7 Did budgets have to be adjusted? | 3 | Yes, score relates to Housing, Library and Road project budgets had to be adjusted. Agriculture, Education Health & Welfare minor adjustments required for Flood Relief Scheme. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes, score relates to Housing, Roads, Dev Mgm, Agriculture, Education Health & Welfare, Library, Corporate Code. |
| 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? | 3 | Agriculture, Education Health & Welfare Flood Relief Scheme contains Suspension & Termination Clause (2) in relation to the various Scheme stages. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes, approval received from Sanctioning Authority for Housing, Library & Road projects increases. |
| 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? | 2 | 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 |
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| 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 Service Delivery Plans & Local Enterprise Development Plan. My Pay – Objectives set annually which are monitored by the Program Board |
| 5.2 Are outputs well defined? | 3 | Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPI's are in place for Local Government Sector. LEO – Annual Targets submitted to Enterprise Ireland MyPay – SLA in place with clients |
| 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. LEO – Performance Monitoring System updated monthly for monitoring by Enterprise Ireland MyPay – SLA in place with clients |
| 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. LEO – Quarterly cashflows submitted to Enterprise Ireland to ensure compliance/efficiency MyPay – SLA in place with clients |
| 5.5 Are outcomes well defined? | 3 | Outcomes are defined in policy documents and programmes of work adopted by the Council. LEO – Outcomes clearly defined by number of new business start ups/new jobs created/uptake of LEO support/programme MyPay – SLA in place with clients |
| 5.6 Are outcomes quantified on a regular basis? | 3 | § Ongoing monitoring is undertaken by revenue programme co-ordinators and forms part of the Local Authority's Annual Report. LEO – Annual Employment Survey carried out to ascertain number of new jobs created in LEO supported business/monthly updates to EI MyPay – SLA in place with clients |
| 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. MyPay – SLA in place with clients |

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| 5.8 Are other data compiled to monitor performance? | 2 | § Some other data is compiled and is service dependent. LEO – Quarterly cashflows submitted to EI/Annual returns to EI/ongoing evaluation of LEO supports MyPay – SLA in place with clients |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | § Combination of all of the above measures. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | LEO – All training programmes are evaluated on completion. Annual Business Reviews carried out on LEO supported clients, Employment Survey carried out annually. MyPay – Governance review carried out in 2016 |
| | | |
| 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 | § Yes one relating to Housing |
| 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 | § Score relates to Housing |

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| 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 | § Yes, score relates to Housing |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | § Yes, score relates to Housing |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 3 | § Score relates to Housing |
| | | |
| 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 the PSC in 2019. |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to the PSC in 2019. |

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| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to the PSC in 2019. |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to the PSC in 2019. |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to the PSC in 2019. |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to the PSC in 2019. |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to the PSC in 2019. |
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| 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 | Comment/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 and have been made familiar with the requirements of the updated PSC, effective from 1 st January 2020 |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Training on Tender And Contract Management (incorporating the requirements of the Public Spending Code) was delivered to relevant staff in November 2019. Further training on the requirements of the updated PSC has been deferred in the context of the current restrictions associated with COVID19. |
| 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 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? | N/A | 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, | 3 | Recommendations are notified to relevant parties for review and application |

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| within the local authority and to agencies? | | |
| 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, however provision will be made to address this area as part of the Internal Audit work programme |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | This process will be developed by incorporating project evaluations into the Internal Audit Programme 2020/2021 |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | Not applicable. |

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| 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 | Appraisal methods have been applied in co-ordination with the relevant funding body |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | 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? | 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 | 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 |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 |
| 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 |
| 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? | N/A | No programmes relevant to PSC in 2019 |
| 3.2 Are objectives measurable in quantitative terms? | N/A | No programmes relevant to PSC in 2019 |

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|---|-----|---------------------------------------|
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 3.4 Was an appropriate appraisal method used? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 3.6 Did the business case include a section on piloting? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 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 2019 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 3.11 Was the required approval granted? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | No programmes relevant to PSC in 2019 |

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| 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 2019 |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | No programmes relevant to PSC in 2019 |
| | | |
| 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 as, and when, required in order to progress projects |
| 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 suitable 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 |

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| 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 with appropriate approval by management |
| 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.) | N/A | Not relevant |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | N/A | 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? | 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 |
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| 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 Programmes, Regional Waste Management Plans (RWMP) etc and 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. Quarterly/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 | 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. Quarterly/ Annual reports & returns and mid-year reviews also quantify outcomes. |
| 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 on-going 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. The Internal Audit programme also incorporates evaluation proofing 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 | | |
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| 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 |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | 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? | N/A | 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? | 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? | 1 | This process will be developed by incorporating project evaluations into the Internal Audit programme 2020/2021 |
| 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 | Not applicable |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | Not applicable |

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| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | 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 | Not applicable |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | Not applicable |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | Not applicable |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | Not applicable |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | Not applicable |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | Not applicable |

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| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | Not applicable |
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| Limerick City and County Council | | |
| Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes | | |
| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
| 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 | Procurement portal is accessible to all staff & updated on an on-going basis, available on Council's Intranet page |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Information sessions available to 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? | N/A | PSC 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 | Yes on relevant projects |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 1 | Recommendations have been disseminated to appropriate sections |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Internal Audit following 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 | Yes |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Independent Review by Internal Auditor |
| 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 currently under way for implementation of PPR on all 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? | 9 | Process currently under way for implementation of PPR on all projects |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Process currently under way for implementation of PPR on all projects |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | Process currently under way for implementation of PPR on all projects |
| | | |

| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
|--|---|--------------------------------|
| 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? | 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 |
| 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 Projects applicable |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | No Projects applicable |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Yes |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 2 | Yes |
| 2.10 Were procurement rules complied with? | 3 | Yes |
| 2.11 Were State Aid rules checked for all supports? | 3 | Yes |
| 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 |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Process currently underway for implementation of analysis system |
| | | |
| 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 |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Business case prepared where applicable |
| 3.4 Was an appropriate appraisal method used? | 2 | Yes |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | Projects included on inventory over €20m are a consolidated figure for area. No 1 contract is over €20m, individual contracts to follow procurement rules. |
| 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 | No Pilot scheme undertaken 2019 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | No Pilot scheme undertaken 2019 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No Pilot scheme undertaken 2019 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | No Pilot scheme undertaken 2019 |
| 3.11 Was the required approval granted? | 3 | Included in budget process |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 1 | Process currently underway for implementation of analysis system |
| 3.13 If outsourcing was involved were procurement rules complied with? | 3 | Yes |

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| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2 | Process currently underway for implementation of analysis system |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | Process currently underway for implementation of analysis system |
| | | |
| Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review | | |
| 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 |
| 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 |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Typically all within time and budget |
| 4.7 Did budgets have to be adjusted? | 2 | Adjusted as required |
| 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
|---|--|--|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes |
| 5.2 Are outputs well defined? | 3 | Yes |
| 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 | Process currently underway for implementation of analysis system |
| 5.5 Are outcomes well defined? | 2 | Yes |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Process currently underway for implementation of analysis system |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Process currently underway for implementation of analysis system |
| 5.8 Are other data compiled to monitor performance? | 2 | Process currently underway for implementation of analysis system |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Process currently underway for implementation of analysis system |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | Process currently underway for implementation of analysis system |
| | | |
| Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review | | |
| Capital Expenditure Recently Completed | Self- Assessed Compliance Rating: 1 - 3 | Comment/Action Required |

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| 6.1 How many post project reviews were completed in the year under review? | 6 | Process currently under way for implementation of PPR on all projects |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | No Projects 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? | N/A | No Projects 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? | 1 | Process currently under way for implementation of PPR on all 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? | 1 | Process currently under way for implementation of PPR on all 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 | Process currently under way for implementation of PPR on all projects |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Process currently under way for implementation of PPR on all projects |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 1 | Process currently under way for implementation of PPR on all 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 Projects Applicable |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No Projects Applicable |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No Projects Applicable |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No Projects Applicable |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No Projects Applicable |
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| 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 | Comment/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 | Email sent to all staff. |
| 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. |
| 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 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 yet. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 2 | Yes |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Audit Findings Tracker used to follow up p on 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 |
| 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 | 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 | A limited number of significant capital projects completed in 2019. |
| 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. |
| 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 | 3 | Council's procurement unit ensures procurement compliance prior to tender. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 for using PIs as part of project management. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | More awareness required for 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? | 3 | Additional expenditure under one existing programme |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |

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

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|---|---|---|
| 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 | Additional expenditure under one existing programme will be evaluated at the end of the year. |
| 3.15 Have steps been put in place to gather performance indicator data? | 2 | Yes the programme is already measured on outputs |
| | | |
| 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 |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | One went over budget |
| 4.7 Did budgets have to be adjusted? | 3 | Yes |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 2 | Yes, the DHPLG was notified of the revised budget as soon as tenders received |
| 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 | Only in one case |
| 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 | Still under negotiation with the DHPLG |
| 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
|---|---|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Budget for current expenditure agreed in advance at statutory budget 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. Budget and expenditure are regularly monitored. |
| 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 improved. |
| | | |
| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 6.1 How many post project reviews were completed in the year under review? | 1 | None. Will be highlighted to staff with responsibility for capital projects. Awareness and training on post project reviews is required. |
| 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? | 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 | |
| 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 | Internal Audit have a role in monitoring post project reviews on capital projects. Improved data on capital projects is required. |
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| Checklist 7 – To be completed in respect of current expenditure programmes that | | |

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| 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 | None relevant to PSC in 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | None relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | None relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | None relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | None relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | None relevant to PSC in 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | None relevant to PSC in 2019 |
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| 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 | Comment/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 & Topic is included as an item on the agenda of Procurement Steering Committee Meetings |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Guidance is provided in preparation of the PSC inventory and specific training has been provided to senior staff. More training to be provided for staff working on PSC audit. |
| 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 process 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 | 2019 is the 6 th year of the the exercise in Local Government Sector |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | 2019 is the 6 th year of The QA exercise in Local Government Sector, and recommendations have been relayed to relevant staff. |
| 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. | 2.5 | All projects are reviewed in line with the original submission to the relevant Department/Agency to ensure they meet the targets. Post Project Review Template developed & presented at Procurement Steering Committee Meeting |
| 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 | Relevant stakeholders notified of the Post Project Review. There has been 1 Post Project Review completed in the year under review |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 1 | Agenda item on Procurement Steering Committee Meetings, and Post Project Review template developed. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 , where applicable |
| 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 was 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 teh 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 | 3 | Tenders were in line with approvals |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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? | 2 | Post Project Review Template developed & used to 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? | N/A | No programmes relevant to PSC in 2019 |
| 3.2 Are objectives measurable in quantitative terms? | N/A | No programmes relevant to PSC in 2019 |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 3.4 Was an appropriate appraisal method used? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 3.6 Did the business case include a section on piloting? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 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 2019 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 3.11 Was the required approval granted? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | No programmes relevant to PSC in 2019 |

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| 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 2019 |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | No programmes relevant to PSC in 2019 |
| | | |
| 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 |

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| 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? | 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 | Grant approval received |
| 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Spending programme 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 |
| 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 |

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| 6.1 How many post project reviews were completed in the year under review? | 2 | One, 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 |
| | | |
| 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 | | |
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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
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| 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 | Comment/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 | All Senior Staff circulated with data. Sectoral training would be welcomed. The LA during 2019 developed templates to assist with compliance - training was postponed due to the Covid pandemic. |
| 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. |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes, recommendations from previous reviews have mostly 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. Training to assist with same. |
| 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 | Two in year under review. Future date set for some other projects. |
| 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? | 2 | Where cost variances occurred, lessons learned are noted for similar future projects and built into plan. |
| | | |

| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 | Appraisals on all major projects. 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, broadly compliant |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Yes, sent to funding agency for approval |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | 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 | 3 | Overall, tenders were in line with Approvals in Principle. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 3 | Broadly compliant |
| 2.10 Were procurement rules complied with? | 3 | Broadly compliant |
| 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, broadly compliant, 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? | 2 | 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 when new programme and facility was being developed |
| 3.2 Are objectives measurable in quantitative terms? | 2 | Primarily extension of existing service. One new service with objectives specified. |

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| 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? | 2 | 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? | 3 | |
| 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? | 3 | Yes agreed assessment criteria set out |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | 2 | Yes internal decision process followed |
| 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 | DOS/CE approval to proceed |
| 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 | |

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| 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 | Data required for review of operation set out |
| 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 | Yes, broadly compliant, where applicable |
| 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 | Projects co-ordinated by Heads of Function and/or other 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 | Broadly compliant |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | Requirements met in the majority of cases |

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| 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 and discussed at Senior Level |
| 4.7 Did budgets have to be adjusted? | 2 | Yes, on some projects primarily due to unforeseen circumstances |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes where within control of LA. |
| 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 | Rarely but reviewed where considered necessary where circumstances changed |
| 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. Required data considered before proceeding |
| 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 |
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| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Spending programme set out in budget and aligned to Corporate Plan. |
| 5.2 Are outputs well defined? | 3 | National KPIs for Local Government and also internally generated outputs determined |
| 5.3 Are outputs quantified on a regular basis? | 3 | 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. Reviews by sections. 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? | 3 | 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? | 2 | 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 6.1 How many post project reviews were completed in the year under review? | 2 | Two post project reviews completed. Other close out reports prepared. Major schemes 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? | 2 | Yes but limited number of post project reviews completed in 2019 |
| 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. |
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| Checklist 7 – To be completed in respect of current expenditure programmes that | | |

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| 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 ended in 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes ended in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes ended in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes ended in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes ended in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes ended in 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes ended in 2019 |
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| 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 | Comment/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. |

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| 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 2017 – 2019 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 | PSC requirements are followed for all projects with lifetime costs exceeding €20m. |
| 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 are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2019 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. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 five projects in this category for 2019 are at an early stage. A CBA will be carried out for these 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 | Carried out by Sanctioning Authorities who provide funding to MCC. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Tenders were in line with approvals. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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. |
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| 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. 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. |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 2 | Some new current expenditure under consideration represents a budgeted increase in an existing service as a result of increased activity which is justified at national level based on empirical evidence of likely demand. Other new current expenditure under consideration represents an increased funding allocation from the Sanctioning Authority. Individual projects within programmes are assessed on their own basis and on their contribution to the overall programme. |
| 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. |

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| 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? | 3 | Expenditure will form part of the national KPIs. |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Expenditure will form part of the national KPIs. |
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| 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 | 3 | All capital projects were assigned a project manager at an appropriate level in the organisation. |

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| project managers at a suitably senior level for the scale of the project? | | |
| 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 | 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 |
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| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
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| 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? | 3 | Outcomes are defined in policy documents and programmes of work adopted by the council. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Ongoing monitoring is undertaken by revenue programme co-ordinators and forms part of the Local Authority's Annual Report |
| 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. |
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| Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review | | |
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| 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 | Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. No projects completed in 2019 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? | 2 | Post-project reviews of Turnkey and Part V Acquisitions that deliver incrementally will be considered once all phases are completed |
| 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. |

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| 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. |
| 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. |
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| 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 the PSC in 2019. |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to the PSC in 2019. |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to the PSC in 2019. |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to the PSC in 2019. |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to the PSC in 2019. |

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| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to the PSC in 2019. |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programmes relevant to the PSC in 2019. |
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| 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 | Comment/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)? | 1 | Staff are aware of their obligations. Updates to the PSC were issued in Dec 2019. Further training is required to make staff aware of the changes. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 1 | No dept training was provided for the LG Sector in 2019. Basic training provided to relevant staff to make them aware of the PSC at its requirements. Further training is required in relation to the 2019 updates. Training providers specialising on the PSC are difficult to source. |
| 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, a guidance document has been developed for 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 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, | 3 | Yes |

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| within the local authority and to agencies? | | |
| 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 has been certified and published on website. |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes, detailed in Appendix C |
| 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 – template for Post Project Review has been provided to all staff. Policy for PPR is included within Procurement Procedures. |
| 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 | No PPRs due in 2019 for projects >€20m., 2no. PPRs or similar were completed for smaller projects (equating to value >5% of the total value of expenditure recently ended column on inventory.) |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Yes in accordance with the PSC it is MCC Policy that any significant lessons learnt from a PPR are translated into changes in practices and communicated within the organization and relevant Gov Depts (if applicable) |
| 1.12 How have the recommendations of previous evaluations / post project | 3 | Staff more aware of PSC requirements, importance of project planning and post project assessment. |

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| reviews informed resource allocation decisions? | | |
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| 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? | 2 | Yes |
| 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? | 2 | Yes |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 2 | Yes |

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| 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? | 2 | 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? | 2 | Yes |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | Yes |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | 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? | N/A | None in 2019 |

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| 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 | |

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| 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 | |
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| 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 |
| 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 | 3 | Yes |

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| against plan, budget, timescales and quality? | | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Variations required in some projects |
| 4.7 Did budgets have to be adjusted? | 2 | Yes, on some projects |
| 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 | 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? | 3 | No |
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| 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 |
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| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes, Annual Service Delivery Plans prepared |
| 5.2 Are outputs well defined? | 3 | Yes – A performance model known as ‘Monstat’ is in place |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes – monthly through Monstat |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes, through Monstat and Internal Audit. |
| 5.5 Are outcomes well defined? | 3 | Yes, through Monstat |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes, through Monstat |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes, where relevant. For example unit costs for RI and RM grants are compiled for DTTAS and NOAC KPI’s |
| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 6.1 How many post project reviews were completed in the year under review? | 2 | No PPRs due in 2019 for projects >€20m. 2no PPRs or similar have been completed on smaller projects to a value >5% of the total value in the expenditure recently ended column of the inventory. |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | No Post Project Reviews due for Projects >€20m in 2019 |
| 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 Post Project Reviews due in 2019 for 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. |
| 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 | Yes. 2no PPRs or similar have been completed on smaller projects (>5% of the total value in the expenditure recently ended column of the inventory) |
| 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, PPRs for projects exceeding the above thresholds are due within 18 months of the completion dates. |
| 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 – lessons learned relate to the design stage. |
| 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 | No. Project Reviews are completed by Project Owners. These are then reviewed and signed off by Senior Management |
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| 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 | | |
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| 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 relevant programmes in 2019 |
| 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 | |
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| 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 | Comment/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? | 2 | PSC information update delivered to all staff through Procurement Newsletter. Briefing Sessions and training for Project Managers in Offaly County Council previously delivered. Awaiting confirmation of National Training Programme for Local Authority 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 | QA Process adapted for LAs. 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. Templates are in use and specific required documentation is requested from applicants for some funding. |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, | 2 | Project Brief now a requirement for all capital projects. Internal Audit completes follow-ups on implementation of recommendations. |

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| within the local authority and to agencies? | | |
| 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 | Yes. Compliant in years 2014-2018. |
| 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. A process is being put in place for evaluations / 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? | 3 | As above. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 3 | Lessons learned 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 reviews. Decisions were made on increases in match funding. |

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| 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, part of the 4 stage process. Stage 1 captures the appraisal of the project. |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, part of the 4 stage process. Stage 1 captures the appraisal of the project |
| 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) | N/A | |
| 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, Stage 2 approval to progress to planning was received on 3rd July 2017 |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | - | Not required |
| 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 | 3 | Yes, approval in principle was attained via Stage 3 prior to going to tender |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes, Stage 3 issued on 29th May 2018 (approval to go to tender) |
| 2.10 Were procurement rules complied with? | 3 | Yes, procured by an Approved Housing Body using E-Tenders |
| 2.11 Were State Aid rules checked for all supports? | 2 | No formal check in place however it would be unusual for housing project to receive funding from other sources |
| 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 | Costs were below predicted amounts, this was all coordinated by the AHB and not the local authority |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | The most significant performance indicators are cost and time and can be easily evaluated post project. |
| 2.14 Have steps been put in place to gather performance indicator data? | 2 | Information on time and budget are available from the AHB on request. |
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| 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 Roads Programme |
| 3.2 Are objectives measurable in quantitative terms? | 3 | Annual Roads Programme; Pavement Management System, Agresso |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | Annual Roads Programme |
| 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? | 3 | Annual Roads Programme; Pavement Management System |
| 3.11 Was the required approval granted? | | Annual Roads Programme; DTTAS Grant Allocation |
| 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 |

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| 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 | NOAC Service Indicators R1 & R2 |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | NOAC Service Indicators R1 & R2 compiled by RMO from PMS; verified by OCC |
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| 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 | Design team contract was novated from Tullamore Community Arts Centre Committee to Offaly County council on the 10th October 2019. The contract is now being managed by DOS. |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Regular meetings held by the Board of TCAC Ltd, by Design & Construction Sub-Committee of the Board and management of OCC |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Construction sub committee of TCAC plus management of OCC. |
| 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 | DOS, appointed to lead team in January 2020. Executive Engineer assigned to project. |
| 4.5 Were monitoring reports prepared regularly, showing implementation | 3 | Construction phase only commenced in March 2020 – monitoring of progress taking place on a regular basis – review ongoing |

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| against plan, budget, timescales and quality? | | |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | As above |
| 4.7 Did budgets have to be adjusted? | 3 | Design Team budget reviewed April 2020. Construction phase in progress – monitoring of progress taking place on a regular basis - review ongoing. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Construction phase in progress – monitoring of progress taking place on a regular basis - review ongoing. |
| 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 | Construction phase in progress – monitoring of progress taking place on a regular basis - review ongoing. |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | Construction phase in progress – monitoring of progress taking place on a regular basis - review ongoing. |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Construction phase in progress – monitoring of progress taking place on a regular basis - review ongoing. |
| 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 | Construction phase in progress – monitoring of progress taking place on a regular basis - review ongoing. |
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| Checklist 5 – To be completed in respect of current expenditure programmes | | |

| incurring expenditure in the year under review | | |
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| 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 – Provision of Motor Tax for Offaly |
| 5.2 Are outputs well defined? | 3 | Number of Transactions completed, Monies Receipted Monthly returns Annual Audit |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes – regular review of numbers/Values County Checker oversight Quarterly Stock checks Monthly float checks |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes – transaction Processed, Monies receipted County Checker oversight Quarterly Stock checks Monthly float checks |
| 5.5 Are outcomes well defined? | 3 | Yes Outstanding / Requested changes actioned e.g. Annual Audit Report |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes – Monthly Quarterly reporting of Statistics to Motor Tax Shannon, and national reporting by Dept of Transport |
| 5.7 Are unit costings compiled for performance monitoring? | N/A | |
| 5.8 Are other data compiled to monitor performance? | 3 | Standard Operating Procedures established. Additional governance activities performed. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Transaction processed Standard Operating Procedures established. Additional governance activities performed. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Ongoing Review of operating time, Counters needed OMTO established pilot MS Teams for all MTOs in the country to ensure consistency in practices. |
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| 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 |
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| 6.1 How many post project reviews were completed in the year under review? | 2 | None- The only projects completed in the year were turnkey projects which by definition require little intervention from the LA |
| 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 | Projects that progress through the 4 Stage Capital Approval process will require a post project review whereby critical analysis and feedback is provided on 100% of projects when they are available to review. |
| 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 | The post project review is being developed alongside the penultimate claim for this project. It is our preference that the defects liability period is close to expiration before we submit same to the department. |
| 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 and review recommendations continue to guide current and future project management decisions. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 3 | Most of what was learned relate to design issues and how to better protect our interests in relation to contractor claims and overruns. However public works contracts remain litigious and time consuming |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 3 | All stages of the project from inception to completion are independently reviewed by the department |

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| 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 expenditure in this category. |
| 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 | |
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| 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 | Comment/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 staff involved in Projects understand their obligation under the PSC. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Following revised PSC January 2020, a national training programme would be beneficial to ensure a consistent implementation of new project life cycle and methodology. This programme could be done remotely. |
| 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. PSC QA Guidance notes has been developed for the Local Government 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? | 2 | Yes. It is a requirement of this local authority. The requirement is also outlined in a number of local SLA's and national documents such as TII Project Management Guidelines. |
| 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 from previous QA reports, External Audits & VFM reports are notified to relevant parties for review and application. |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | Yes. Recommendations have been implemented or are due for 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 | Yes. The Report has been 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 | Yes. The required sample has been 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. | 2 | Yes, detailed Business Cases are prepared for major projects prior to expenditure being incurred and value for money is demonstrated in accordance with the Public Spending Code at each stage of the project life cycle. This includes post project review/evaluation. |
| 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 | 2 Post Project reviews/evaluations are currently underway in respect of recently ended projects. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Each Budget Holder with a delegated function has responsibility for follow up actions. |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | N/A |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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. Appraisal Reports/ Business Case Reports are prepared at concept stage. |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes. Appraisal Reports/Business Case Reports are prepared at concept stage and sent to the funding authority as part of the funding approval/application process. |
| 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. see comment in 2.1 above. |
| 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 applicable, however, planning must be in place prior to submitting applications for Category 1 RRDF/URDF funding. |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | 3 | Yes, in line with TII Project Management Guidelines each phase must be sanctioned prior to commencing the next phase of a project. |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | 3 | Yes, in line with TII Project Management Guidelines. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Yes, there are various stages to the approval process, depending on the requirement of the funding agency. All stages are complied with and projects are continually refined at every stage of the process in consultation with the funding authority. |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 3 | Yes – in respect of a number of project. Some projects are still at concept stage. |
| 2.10 Were procurement rules complied with? | 3 | Yes. All EU, National and local procurement rules were complied with. |
| 2.11 Were State Aid rules checked for all supports? | 3 | Yes. Where applicable- projects of an economic development nature. |
| 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, generally. Where tenders vary from the AIP in terms of cost the relevant funding agencies approval is sought prior to the project proceeding. |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | There are robust milestone set at the preliminary stage of projects, which are monitored on an ongoing basis. Statistics on each milestone are available for future robust evaluation. |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | Yes. funding applications include details in relation to the measurement and management of performance indicators, including activities, resources, inputs, outputs and outcomes. PI's are managed robustly as part of the project implementation and the internal PMDS process. |
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| 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 programme relevant to PSC in 2019 |
| 3.2 Are objectives measurable in quantitative terms? | N/A | No programme relevant to PSC in 2019 |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | No programme relevant to PSC in 2019 |
| 3.4 Was an appropriate appraisal method used? | N/A | No programme relevant to PSC in 2019 |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | No programme relevant to PSC in 2019 |
| 3.6 Did the business case include a section on piloting? | N/A | No programme relevant to PSC in 2019 |
| 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 programme relevant to PSC in 2019 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | No programme relevant to PSC in 2019 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | N/A | No programme relevant to PSC in 2019 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | No programme relevant to PSC in 2019 |
| 3.11 Was the required approval granted? | N/A | No programme relevant to PSC in 2019 |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | No programme relevant to PSC in 2019 |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | No programme relevant to PSC in 2019 |

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| 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 programme relevant to PSC in 2019 |
| 3.15 Have steps been put in place to gather performance indicator data? | N/A | No programme relevant to PSC in 2019 |
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| 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 signed for consultancy services and for any direct build projects that had advanced to the construction stage. |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes. Quarterly meetings are held with the Department's Architectural Advisor. |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes. Housing SEE co-ordinates all capital 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 | Yes. Consultancy services include project management services for all project stages. Consultants are monitored by the programme co-ordinator. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes. Pre-construction project progress is tracked against the Department's 4 stage capital management process. Direct build construction progress is monitored at scheduled project meetings (not applicable to turnkey delivery mechanisms). |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Of two completed turnkey projects, one was on time and within budget and one was delayed and approximately 10% over budget. Other projects were within budgets and timescale in 2019. The impact of Covid-19 on budget and schedules of projects currently at the construction stage remains to be determined. |
| 4.7 Did budgets have to be adjusted? | 3 | Of two completed turnkey projects, one was on time and within budget and one was delayed and approximately 10% over budget. Other projects were within budgets and timescale in 2019. The impact of Covid-19 on budget and schedules of projects currently at the construction stage remains to be determined. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes. RCC reacted swiftly to mitigate the financial and time-related impacts of the noted budget increase on one turnkey project. Any impacts due to Covid-19 restrictions will be addressed through emerging national policy and at project level, as required. |
| 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? | 3 | Yes |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because | 3 | No |

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| circumstances in the environment changed the need for the investment? | | |
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| 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 Budgets and Annual Service Delivery Plans agree clear objectives, including appropriate resources. Allocations are notified by the relevant funding agencies including the DHPLG. Team and individual development plan objectives are agreed. All processes are monitored throughout the year. The AFS is prepared at the end of each year and targets are reviewed against relevant KPI's. |
| 5.2 Are outputs well defined? | 3 | Yes. KPI's are in place & statistics are collected and outputs are quantifiable. |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes. National KPI's are prepared annually and programme delivery stats collected and reviewed on a regular basis. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes. Monitoring of performance against budget allocation is in place. PMDS is in place in the organisation. Participation levels monitored. There are also a number of local KPI's. |
| 5.5 Are outcomes well defined? | 3 | Yes. There are a number of positive outcomes from the programme |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes. Through the delivery programme |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes. Through the budget and recoupment process. All individual programme costs are compiled and grants are awarded based on unit cost. |

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| 5.8 Are other data compiled to monitor performance? | 3 | Yes. Performance management information is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc. All expenditure and income is available in Agresso FMS and CCAS. Files and folders also contain relevant information. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Yes continuous reviews of performance and service delivery, is in place. There are a number of service level agreements which are monitored at least quarterly. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | This programme is operated and data retained in line with National Policies and Guidelines. Evaluation is carried out at each stage of the programme. Key documents are available for evaluation purposes. |
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| 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 close out reports are underway. Due to Covid 19 the process has not yet been finalised. |
| 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 | 3 | Yes. The review is attached as part of the PSC Return. |

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| requirement to review 5% (Value) of all other projects adhered to? | | |
| 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 | Post project reviews are under way; it is anticipated they will be complete within 2 months. |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 2 | Lessons learned will form part of the post project reviews once the project close out reports are complete. |
| 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 | TII carry out project reviews on various projects following close out. |
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| 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 programme relevant to PSC in 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programme relevant to PSC in 2019 |

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| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programme relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programme relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programme relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programme relevant to PSC in 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No programme relevant to PSC in 2019 |
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| 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 | Comment/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 | Guidance documentation has been circulated and is available on the intranet. |
| 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 | Sectoral guidance developed in Feb 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? | 3 | Where applicable. |
| 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. |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 3 | 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 | Certified by the Chief Executive, submitted to NOAC and published on Sligo County Council'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 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 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 | n/a in 2019 |
| 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- they are used as a learning tool for future projects. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 | DHPLG 4 stage capital appraisal process for Housing projects |
| 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 | Yes, where required. |
| 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 required. |
| 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 | 3 | |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 2.9 Was approval granted to proceed to tender? | 3 | |
| 2.10 Were procurement rules complied with? | 3 | 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 | In some instances delays between cost checks and tendering resulted in increased costs. |
| 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 budgetary process |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |

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| 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? | 3 | |
| 3.11 Was the required approval granted? | 3 | Approved at Council 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? | 3 | |

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| 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 | 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? | 3 | Yes for all large projects. |

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| 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? | 3 | |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Yes Sanctioning Authority approved increased costs. |
| 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 2019 |
| | | |
| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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? | 3 | National Key Performance Indicators. |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes, National Key Performance Indicators are set annually. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | 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 as required by the Sanctioning Authority |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Monthly management reports |
| 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 |

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| 6.1 How many post project reviews were completed in the year under review? | 3 | n/a in 2019 |
| 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 | 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? | 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 | |
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| 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 | | |
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| 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 Projects in this Category for 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No Projects in this Category for 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No Projects in this Category for 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No Projects in this Category for 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No Projects in this Category for 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No Projects in this Category for 2019 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | No Projects in this Category for 2019 |
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| 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 | Comment/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 | Circular 24/2019 and the revised Public Spending Code documentation has been circulated in South Dublin County Council. Centrally led training further to the amendments of the Public Spending Code effective from 1 st January 2020 would be welcomed. |
| 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? | 3 | Guidance note prepared by the CCMA Finance Committee in 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 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Project monitoring system is now in place. Additional work required to ensure sufficiently detailed cost analyses /business case are carried out in all instances to substantiate the basis for increases in revenue expenditure |
| 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 | Submitted on 31/08/20 |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes, the sample met these 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 | 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? | 2 | Checklists completed by a sample of Departments, and one post project review was identified. Checklists did not identify any published ex-post evaluations. Did identify sharing the review with the Sponsoring Department. |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Usually scheduled as part of project closure |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | n/a | Learnings shared across Directorates in the Council |

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| 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 | Yes – as appropriate to relevant sanctioning body |
| 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? | 3 | Yes, in relation to the Kilcarbery project |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 | Projects were monitored for Costs within budget approvals; Final Accounts provide a robust evaluation |
| 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 | Yes, for example Roadworks Programme, DHPCLG targets set out for current housing supply etc. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |

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| 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? | 3 | |
| 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 | Checklists completed by a sample of Departments, and no pilots were identified. |
| 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? | 3 | |
| 3.13 If outsourcing was involved were procurement rules complied with? | 2 | |

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| 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 provided for both RAS and Homeless Services Provision. Homeless Services provision – PI's provided by PASS. |
| 3.15 Have steps been put in place to gather performance indicator data? | 3 | Output on monthly basis; Financial Management Reports; Management Report to Council; Monthly Project Meetings; Regular statistics reports |
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| 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 were assigned. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Yes broadly. Some minor overspend but within time schedule identified. |
| 4.7 Did budgets have to be adjusted? | 2 | Yes (minor adjustments), CE Orders approved and as appropriate approval from sanctioning body received |
| 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 | Checklists were completed by a sample of Departments and no projects meeting this criterion were identified in the checklists |
| 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 | |
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| 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 |
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| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes, there are very clearly defined forward planning objectives in the Council's Corporate Plan and Annual Service Plan. |
| 5.2 Are outputs well defined? | 3 | Yes, there are very clearly defined forward planning objectives in the Council's Corporate Plan and Annual Service Plan. These are then incorporated into team plans and personal development plans. |
| 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 | Yes, as appropriate to projects. Project plans have associated milestones and timelines which are monitored on an ongoing basis and measured post completion. |
| 5.5 Are outcomes well defined? | 3 | Yes, in many cases results are quantified for various reports e.g. annual returns / no. of housing units / infrastructure delivered etc. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Where suitable |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes, data is compiled to measure performance in relation to most planning and building control activity e.g. vacant sites via the published vacant site register / Housing Task Force returns to the DHPLG. BC stats compiled through BCMS etc |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Ongoing review and project oversight |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | Where applicable. |
| | | |
| Checklist 6 – To be completed in respect of capital projects/programmes & capital | | |

| grant schemes discontinued and/or evaluated during the year under review | | |
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| 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 | Checklists completed by a sample of Departments, and one post project review was identified. |
| 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 | Willsbrook Cycle Scheme was reviewed and lessons learnt were shared with the sponsoring authority. Process in place to review projects by way of “before” and “after” surveys. Housing project currently under review. |
| 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 | Post project reviews are usually held internally. |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | 2 | Currently under review. |

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| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 3 | Yes, NTA Audit Requirement. Other Departments project reviews carried out by external appointed consultants (QS, Architects) and report considered by local management 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 | n/a -All current expenditure programmes are ongoing, without any planned end timeframe |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | N/A |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | N/A |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | N/A |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | N/A |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | N/A |

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| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | N/A |
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| 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 | Comment/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 information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Requests for additional training following movement of staff. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Additional training for the sector is being requested and staff will be informed to facilitate attendance. Additional in-house briefings will be required following staff movements. |
| 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. |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Recommendations have been circulated to the directorates for review and incorporated into the planning 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. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 | Preliminary appraisal completed. |
| 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 for 2019 |
| 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 Government Departments 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 | 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 2019 |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | N/A | N/A for 2019 |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Yes |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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? | 3 | 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 | As part of the 2020 budget process and the Service Delivery Plan. |
| 3.2 Are objectives measurable in quantitative terms? | 3 | National KPIs are in place for Local Government and review of works programme. |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | 3 | Where applicable considered as part of the Budget Process. |
| 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? | 3 | Considered as part of the 2020 Annual Budget. |
| 3.11 Was the required approval granted? | 3 | Approval as part of 2020 Budget Process |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | 3 | Where appropriate - 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 |

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| 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 |
| 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. |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In majority of projects. |
| 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 | |
| | | |
| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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 and service delivery plans reviewed throughout the year. |
| 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 and regular reporting to Council throughout the year. |
| 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, Internal and External Audits and CE reports to Council |
| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 6.1 How many post project reviews were completed in the year under review? | 2 | 6 Projects completed in 2019 – post project reviews to be completed in 2020. |
| 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 be completed before the end of 2020. |
| 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? | 2 | Recommendations have been circulated to the directorates for review and where appropriate to be incorporated for future projects. |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | 2 | |
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| Checklist 7 – To be completed in respect of current expenditure programmes that | | |

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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | As Above |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | As Above |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | As Above |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | As Above |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | As Above |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | As Above |
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| Waterford City and County Council | | |
| Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes | | |
| General Obligations not specific to individual projects/programmes | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
| 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)? | 1 | Await sector wide roll out of training . In the interim the process of identifying suitable training options is ongoing within the LA |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 1 | See 1.1 – elements of the PSC were revised during 2019. |
| 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 | |
| 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 | |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | |

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| 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 | |
| 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 | |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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 | Value below threshold |
| 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, was the detailed | 3 | |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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? | 3 | |
| 2.14 Have steps been put in place to gather performance indicator data? | 3 | |
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| 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 annual service plan and annual budget |
| 3.2 Are objectives measurable in quantitative terms? | 3 | |

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| 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 exp being considered category in 2019 |
| 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? | n/a | |
| 3.13 If outsourcing was involved were procurement rules complied with? | n/a | |

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| 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 | Ongoing contract for lead consultants |
| 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 | Monthly reports from lead consultants |

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| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Variations required |
| 4.7 Did budgets have to be adjusted? | 2 | Variations required |
| 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? | n/a | |
| 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 | Comment/Action Required |

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| | Compliance Rating: 1 - 3 | |
| 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 | |
| | | |
| 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 |

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| 6.1 How many post project reviews were completed in the year under review? | 3 | Completed in all cases of Project Close i.e. Final Statements and final retention release |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | 2 | Scheduled to be completed once sufficient time has elapsed |
| 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 | See 6.2 |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | 3 | Through Sanctioning Authority approvals and conditions, and also through internal review meetings. |
| 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 | |
| | | |
| 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 | | |
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| 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 | |
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| 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 | Comment/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. |

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| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Some but not all. The status of each one is monitored via an internal audit tracker. |
| 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 | | |
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| 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 | Yes, in conjunction with the relevant government body/agency |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | 2 | There is one project for which a CEA is currently being completed with the assistance of the NDFA. |
| 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? | 2 | There is one project for which a CEA is currently being completed with the assistance of the NDFA. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Tenders were in line with approvals |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 |

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| 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 | |

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| 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 | |

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| 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 | 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
|---|---|---|
| 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 approval of the Schedule of Municipal District Works is helping. |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Not in all cases but the approval of the Schedule of Municipal District 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 |
| | | |
| 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
|---|---------------|-------------------------------|
| 6.1 How many post project reviews were completed in the year under review? | N/A | None were carried out in 2019 |
| 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 | | |

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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
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| 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 | Comment/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 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 | 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 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 | |

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| 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 | 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? | 7 | 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 |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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? | Yes | 1 project – In progress |
| 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 | 3 | Tenders were in line with approvals |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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 that 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 |

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| 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 | |

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| 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 |

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| 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 | All feasibility exercises completed at the consideration stage of projects |
| 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? | 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 | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
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| 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 | 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 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? | 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 Recently Completed | Self-Assessed Compliance | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 6.1 How many post project reviews were completed in the year under review? | 7 | |
| 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? | 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) | 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 |
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| 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 | | |
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| 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 2019 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | No programmes relevant to PSC in 2019 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | No programmes relevant to PSC in 2019 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | No programmes relevant to PSC in 2019 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | No programmes relevant to PSC in 2019 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | No programmes relevant to PSC in 2019 |
| 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 2019 |
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| 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 | Comment/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 and project staff are aware of PSC Requirements. However, a training/briefing session would be advantageous for all, especially new staff. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | Those staff tasked with collating the Quality Assurance aspect have attended briefing sessions in the past. |
| 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 | Not applicable |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Yes |

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| 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 | 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 | If and where appropriate |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | N/A | Not applicable for the year under review. |
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| Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year | | |
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| 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, where appropriate |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, where appropriate |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | N/A | No single, individual project/programme exceeding €20 million were under consideration in the 2 collective headings. |
| 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, where appropriate |
| 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 | No single, individual project/programme exceeding €20 million were under consideration in the 2 collective headings. |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed | 3 | Yes |

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| appraisal revisited and a fresh Approval in Principle granted? | | |
| 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? | 2 | If and where appropriate |
| 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, in the most part |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | 3 | They will be included in contracts |
| 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? | N/A | Not applicable |
| 3.2 Are objectives measurable in quantitative terms? | N/A | Not applicable |

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| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | N/A | Not applicable |
| 3.4 Was an appropriate appraisal method used? | N/A | Not applicable |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | N/A | Not applicable |
| 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? | N/A | Not applicable |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | N/A | Not applicable |
| 3.13 If outsourcing was involved were procurement rules complied with? | N/A | Not applicable |

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| 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 | Not applicable |
| 3.15 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 |
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | For projects where the tender phase is complete, signed contracts are in line with the Approval in Principle |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | In accordance with the contract management agreements particular to each contract/project |
| 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 |

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| 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 | Those adjusted were done in a structured and agreed manner |
| 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 | As appropriate |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | 3 | As appropriate |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | As 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? | N/A | Not applicable – none terminated |
| | | |
| Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review | | |
| Incurring Current Expenditure | Self-Assessed | Comment/Action Required |

| | Compliance Rating: 1 - 3 | |
|---|---|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | As per Annual Service Plans |
| 5.2 Are outputs well defined? | 3 | Yes, through budgetary process, Annual Service Plans and national KPIs where appropriate. |
| 5.3 Are outputs quantified on a regular basis? | 3 | Yes, through management and annual reports and departmental returns. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 3 | Yes, through budgetary compliance and monitoring of Annual Service Delivery Plan. |
| 5.5 Are outcomes well defined? | 3 | Yes, especially so in areas that include national performance indicators. |
| 5.6 Are outcomes quantified on a regular basis? | 3 | Yes and as annual service plans evolve this will be further improved. |
| 5.7 Are unit costings compiled for performance monitoring? | 3 | Yes, through KPIs. |
| 5.8 Are other data compiled to monitor performance? | 3 | Annual Service Delivery Plans, PMDS, national performance indicators. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 3 | Annual Service Delivery Plans, PMDS, national performance indicators. |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Local Government Auditor and 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 | Comment/Action Required |

| | Rating: 1 - 3 | |
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| 6.1 How many post project reviews were completed in the year under review? | 2 | Post project reviews commenced but not completed |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | N/A | 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? | N/A | 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? | 2 | Yes, ongoing. |
| 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, ongoing |
| 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 | Not applicable |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | N/A | Not applicable |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | N/A | Not applicable |
| | | |
| Checklist 7 – To be completed in respect of current expenditure programmes that | | |

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| 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 | Not applicable |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | N/A | Not applicable |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | N/A | Not applicable |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | N/A | Not applicable |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | N/A | Not applicable |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | N/A | Not applicable |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | Not applicable |
| | | |