Carlow County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Staff have indicated the need for initial training and further awareness training to be provided on a regular basis.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Staff in Carlow County Council have been circulated the revised PSC and will engage in training when provided.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	Guidance document has been prepared.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Completed reports are available to Directorates for review
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	As above.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Six formal evaluations completed in 2020. None were published
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Not applicable in respect of some housing projects in excess of €10m as they were constructed by private developers and procured by the LA/AHB through Turnkey/CALF. SAR will be required in respect a road project.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Council used appraisal designed in accordance with Department Guidelines.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	

Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	2	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

of Local Government

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget process and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	2	Review of work programme and national KPIs are in place for local government
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Expenditure in respect of ongoing essential functions, eg housing and roads
Q 3.6	Did the business case include a section on piloting?	N/A	See above
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	See above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	1	
Q 3.11	Was the required approval granted?	2	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	2	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	1	National KPIs
Q 3.15	Have steps been put in place to gather performance indicator data?	1	

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	Yes, in respect of large projects
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level are given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes, projects are within budget or approval is received from the Department within acceptable expenditure limits
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Department approval. This may arise in the case of unforeseen circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, Sanctioning Authority approved increased costs
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Should circumstances at national /local level change, projects/ programmes can be adjusted accordingly.

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

of Local Government

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	Yes. Spending programme defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National KPI's are in place for local government.
Q 5.3	Are outputs quantified on a regular basis?	2	KPI's are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (Ref Business Plans/Risk Registers).
Q 5.6	Are outcomes quantified on a regular basis?	1	Yes. Outcomes are quantified. (Ref Business Plans/Risk Registers)
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly. (Ref Unit Costing in FMS)
Q 5.8	Are other data complied to monitor performance?	2	Yes. A method is in place to monitor effectiveness (Ref Business Plans/Risk Registers)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. See Chief Executive's monthly report and quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Yes. Chief Executive's monthly report to Council. In some instances, oversight committees are established, and quarterly review meetings are held with the Department (Housing).

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	6 project completion reports completed in respect of housing projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

of Local Government

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

	Current Expenditure that (i) reached the end of its planned time-frame or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2020
Q 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 2020

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	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.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	2020 is the 7th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant changes for 2020 were circulated to all relevant staff & they were instructed & advised on same.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	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.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to relevant Sections for review & application.
Q 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
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
Q 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
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – if required. Historically – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Approving Authority as and when requested/required.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	All 8 projects/programmes that ended in 2020 had a completion report or similar carried out. These included Final Account Reports, Close Out reports, and Post Project Reviews. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Historically - each evaluation/Post Project review is very much project specific, and where applicable findings are noted for future consideration.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Historically - Outcomes and Findings have made staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment.

Self-Assessed Ratings:
1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary,
3 = Broadly Compliant. Or where appropriate - N/a

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes – where applicable, full feasibility study undertaken in accordance with Approving Authority guidelines and requirements.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes – where applicable performance indicators are specified in accordance with relevant Approving Authority guidelines and requirements.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes – where applicable, early appraisal / feasibility study was conducted in accordance with relevant Approving Authority guidelines, to facilitate decision making.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes – where applicable, as part of feasibility study in accordance with relevant Approving Authority guidelines and requirements.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes – where applicable, as part of feasibility study in accordance with relevant Approving Authority guidelines and requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes – where applicable, risks examined as part of Feasibility Study as was deliverability in accordance with relevant Approving Authority guidelines and requirements.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	**N/A**	Not Applicable, However where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	**N/A**	Not Applicable, However where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes - where applicable, procurement rules (both National and EU) are complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	**N/A**	Not Applicable, However historically where this is a requirement the CWMF will be implemented.
Q 2.15	Were State Aid rules checked for all support?	3	Yes - where applicable it was considered as part of the relevant application process.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – where applicable, approval is sought from the relevant Approving Authority.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes – where applicable, as part of the assessment process of the relevant Approving Authority.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	**N/A**	Not Applicable, However where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.

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

of Local Government.

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

past year.

	Current Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 3.1	Were objectives clearly set out?	3	Yes – Projects/programmes have a clear objective.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes – where applicable - submissions are made under the relevant grant programme to the relevant Approving Authority.
Q 3.4	Was an appropriate appraisal method used?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not Applicable,
Q 3.6	Did the business case include a section on piloting?	N/A	Not Applicable,
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not Applicable,
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not Applicable,
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not Applicable,
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.11	Was the required approval granted?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.12	Has a sunset clause been set?	3	Yes – where applicable - Projects/ Programmes that are outsourced have set service delivery periods and end dates.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes – where applicable - procurement rules (both National and EU) are complied with.
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes – where applicable - in accordance with the relevant Approving Authority guidelines and requirements.

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes – Contracts were signed and where necessary approval from the relevant Approving Authority was acquired.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes – where applicable, Regular Meetings did take place
Q 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, Architects etc.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes – the Project Managers appointed were Senior Level Council Staff.
Q 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 Approving Authorities guidelines and requirements.
Q 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.
Q 4.7	Did budgets have to be adjusted?	3	Yes - Budgets needed to be adjusted, in line with programme changes. Adjustments were done in accordance with Management approval & with Approving Authorities approval (where necessary)
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes – Changes to budgets/time schedules were made promptly
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Not Applicable
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – where applicable, the necessary approval from the relevant Approving Authority was acquired.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable
Self-Assessed Ratings: **1** = Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant. Or where appropriate - N/a			

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

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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
Q 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 / programmes & Allocations, Annual Service Delivery Plans, Strategies, and Statutory Requirements etc.
Q 5.2	Are outputs well defined?	3	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Schemes or Programmes, and Annual Service Delivery Plans.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes – outputs quantified regularly and reported to the relevant Approving Authority as required e.g., monthly/quarterly/annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes – through regular Checks, regular Meetings, monitoring Budgets and Expenditure, Audits, Performance reviews, Various Databases, & depending on the Scheme/ Programme through various types of Reports, incl Financial and Statistical Reports, KPI's etc.
Q 5.5	Are outcomes well defined?	3	Yes – targets are set at the outset of programmes and in Annual Service Delivery Plans, etc
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes – They are captured in Monthly, Quarterly and Annual Reports to Management, team meetings and debriefings, and other relevant Approving Authority Returns etc
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes – where applicable, to manage expenditure on job codes. Unit costings are also compiled for Management and in accordance with the relevant Approving Authority Reporting requirements, Returns, KPI's etc
Q 5.8	Are other data complied to monitor performance?	3	Yes – in Performance Indicators, The QA report for NOAC, CE Monthly Reports and various returns to the relevant Approving Authorities as required.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – through annual comparison of unit costs and targets, compliance with statutory requirements, ongoing review of Annual Service Delivery Plans and Budgets, regular meetings, Audit and Financial Reports, Monthly CE Reports, KPI's etc.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – through Internal Audits, Local Government Audits, Department Audits. Governance review, various reports to Approving Authorities, Senior Management and CE Monthly Reports etc.

Self-Assessed Ratings:
1 = Scope for significant improvements, **2** = Compliant but with some improvement necessary,
3 = Broadly Compliant. Or where appropriate - N/a

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	All 8 projects/programmes that ended in 2020 had a completion report or similar carried out. These included Final Account Reports, Close Out reports, and Post Project Reviews. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not Applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable - however historically lessons / issues that arise over the project are communicated back to the Approving Authority for their information and were applicable, end of project feedback is also given.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not Applicable

Self-Assessed Ratings:
1 = Scope for significant improvements, **2** = Compliant but with some improvement necessary,
3 = Broadly Compliant. Or where appropriate - N/a

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

of Local Government

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	**N/A**	No programmes relevant to PSC in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	**N/A**	No programmes relevant to PSC in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	**N/A**	No programmes relevant to PSC in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	**N/A**	No programmes relevant to PSC in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	**N/A**	No programmes relevant to PSC in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	**N/A**	No programmes relevant to PSC in 2020
Q 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 2020
Self-Assessed Ratings: **1** = Scope for significant improvements, **2** = Compliant but with some improvement necessary, **3** = Broadly Compliant. Or where appropriate - N/a			

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 organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the PSC	3	Yes, relevant staff are notified of their obligations under the PSC, via project management training, liaison with government funding departments and via internal processes concerning business case approval requirements by management team for new capital projects.
1.2 Has internal training on the PSC been provided to relevant staff?	2	In-house briefing sessions have been provided to relevant staff. Project management training has been rolled out to project managers. Some staff participated in training by DPER in Galway in June 2016. No DPER training has been provided since 2016. Further roll out of training in PSC to the local government sector is anticipated and welcomed.
1.3 Has the PSC been adapted for the type of project/ programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the PSC QA process, adapted to local government structures and approach. A revised document issued in February 2021.
1.4 Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the PSC?	NA	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, previous recommendations have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits would be required to verify this.
1.7 Has an annual PSC QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Over the three years, the step 4 of the QAP will be met, where %s are concerned.
1.9 Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	For projects with a capital cost less than €10m, ex-post evaluations are not required. It did not apply for 2020.
1.10 How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	No capital project concluded in excess of €10m. 3 project completion reports were completed in 2020.
1.11 Is there a process to follow up on the recommendations of previous evaluations?	3	Yes

1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	3	They have informed considerations about 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 strategic assessment report (SAR) completed for all capital projects and programmes over €10m?	3	
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	3	Yes, in conjunction with the relevant government department, ie approving
2.3 Was a preliminary and final business case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
2.4 Were the proposal objectives SMART and aligned with government policy including National Planning Framework, Climate Migration Plan, etc?	3	
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	
2.8 Were sufficient options analysed in the business case for each capital proposal?	3	
2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
2.11 Were the strategic assessment report, preliminary and final business case submitted to DPER for technical review for projects estimated to cost over €100m.	NA	NA in 2020
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
2.13 Were procurement rules (both national and EU) complied with?	3	
2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	
2.15 Were State Aid rules checked for all support?	3	
2.16 Was approval sought from the Approving Authority at all decision gates?	3	
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
2.18 Was approval sought from government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	NA	NA in 2020

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	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	The additional expenditure was agreed as part of the Council's 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?	NA	Where this expenditure category is on the inventory, it refers only to an expansion of an existing programme.
3.6 Did the business case include a section on piloting?	NA	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Budget adopted by the members.
3.12 Has a sunset clause been set?	NA	
3.13 If outsourcing was involved, were procurement rules complied with?	NA	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	
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 given at each Decision Gate?	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 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 sanction from the Approving 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.)	3	
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 or there were other significant changes to the project, was approval received from the Approving Authority?	3	Yes, this would be a requirement for funding approval/drawdown.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No.

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending 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 ongoing basis?	3	Yes, budget performance and monitoring is in place, as above. Annual reports and returns are made. Audits also occur.
5.5 Are outcomes well defined?	3	Annual service plans 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?	3	Annual service plans enhance this measurement. Also, annual reports and returns, mid-year reviews and monthly management reports to the Council.
5.7 Are unit costings compiled for performance monitoring?	3	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?	3	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.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	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'[1] 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 was LGAS review. Customer surveys and external assessments are also done on occasion.

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[1] Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many project completion reports were completed in the year under review?	2	3 project completion reports done
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Submitted to approving authority
6.3 How many Project Completion Reports were published in the year under review?	N/A	N/A – no 2020 project at the level requiring publishing.
6.4 How many Ex-Post Evaluations were completed in the year under review?	NA	NA in 2020
6.5 How many Ex-Post Evaluations were published in the year under review?	N/A	
6.6 Were lessons learned from Ex-Post Evaluations incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	No.
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

Current Expenditure that (i) reached the end of its planned 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	All current expenditure ongoing annual costs.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Cork City

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Cork City Council have procedures in place which are in line with the PSC. These are currently being reviewed and updated.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As a result of the Covid 19 pandemic, the planned training programmes were not undertaken. This will be rolled out again in 2021. New employees were however made aware of their responsibilities with regards to PSC.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Cork City Council have procedures in place which are in line with the PSC.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all in-depth check recommendations as they arise are disseminated to the relevant Department and Project Manager. Finance are responsible for following up on previous QA reports.

Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations applied to new projects but not retrospectively. Recommendations form part of the internal audit recommendation tracker. There have been significant delays due to Covid 19.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, there were 2 projects and one programme subject to in-depth checking.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	There is a process is in place for post project reviews. Often post project reviews are a requirement of the sanctioning authority and are submitted accordingly.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Five post project reviews completed by year end (Housing - 4 & Environment - 1). These have not been published.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Recommendations from previous in-depth checks are recorded and tracked by Internal Audit.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions have been informed formally based on recommendations.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Within housing, this is completed in accordance with Rebuilding Ireland. For Operations, undertaken in accordance with CMATS.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance indicators are specified at the outset. Data is readily available to review PI's.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Capital Appraisal are prepared in accordance with funding agencies.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Proposals are made in compliance with any current policy requirements in order to secure funding.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Capital Appraisal are prepared in accordance with funding agencies.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	An appraisal process must be completed before budgets are allocated. Controlled centrally by Finance. For CALF projects cost/rental costs etc closely examined for VFM.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisals are required in advance of capital codes

			being created by Finance, therefore before any costs are borne.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Option Assessment forms part of the initial stages of Capital Projects.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	These issues are addressed as part of standard cost estimation.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	These are dealt with as part of review meetings with funding agencies. Risks should be better documented, and further consideration should be given to governance and deliverability.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	There are no projects over €100m
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Detailed project briefs form part of the Capital Appraisal both internally for Finance and externally for Funding Agencies.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, as per the requirements of the Sanctioning Authority/ Approving Authority
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Overall, broadly compliant however further emphasis and documentation required.

Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not applicable

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Set out in the Annual Service Delivery Plan & Budget Process.
Q 3.2	Are objectives measurable in quantitative terms?	3	National and local Service Level Indicators in place and are reviewed regularly.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	This is considered as part of Annual Statutory Budgetary Process.
Q 3.4	Was an appropriate appraisal method used?	3	Appraised based on competing priorities in Budgetary Process.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not applicable
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not applicable

Q 3.11	Was the required approval granted?	3	Yes, approved by Council under statutory Annual Budget Process.
Q 3.12	Has a sunset clause been set?	N/A	Not applicable
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	Not applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes, performance indicators are assigned to relevant current expenditure and reviewed on a monthly basis by the CE.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	National and local Service Level Indicators in place and are reviewed regularly.

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes, when possible.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, staff at the appropriate level were given responsibility for specific projects.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, project managers were appointed appropriate to scale of project.
Q 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.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	For the most part however scope changes & contractual issues resulted in time/financial implications for specific projects. In 2020, as a result of the Covid 19 pandemic there were

			delays outside the control of the Council and/or Contractor.
Q 4.7	Did budgets have to be adjusted?	2	Budgets are only adjusted in exceptional circumstances. In 2020, as a result of the Covid 19 pandemic there were some adjustments.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, they were made within the time limits allowed for in the contracts where necessary.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes, however this is only in exceptional circumstances.
Q 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.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, approval is sought where necessary.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No, this did not arise

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process which is in line with the Corporate Plan and Service Delivery Plans.
Q 5.2	Are outputs well defined?	2	National KPIs are in place for Local Government. Cork City Council also has local indicators in place.
Q 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.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Annual reporting on National Service Level indicators. Monthly national and local KPIs reported to Council.
Q 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.
Q 5.6	Are outcomes quantified on a regular basis?	2	Yes, for major Current Expenditure Programmes. Annual budgets and SPC reporting.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Unit costing where appropriate.
Q 5.8	Are other data complied to monitor performance?	2	Yes, for internal reporting purposes.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	There is a method for certain programmes.
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Five post project reviews completed by year end (Housing - 4 & Environment - 1).
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Sectoral guidance issued by funding agencies often incorporate the requirement where relevant.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Project Completion Reports were not published.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	There were four post project reviews completed.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Ex-Post Evaluations were not published.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Post project reviewed and lessons learned are required by Cork City Council's guidance, in addition sectoral guidance issued by funding/ sanctioning agencies incorporate the requirement. Lessons learned are informally circulated amongst internal project teams.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	Generally, no due to resources.

Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Cork City Council do not formally issue project completion reports and ex-post evaluation reports to DPER, for projects of €50m, Cork City Council are not the sanctioning authority.

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No such programmes in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such programmes in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such programmes in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such programmes in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such programmes in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such programmes in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such programmes in 2020

Cork County Council

Checklist Code	Question Code	Question	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
1	1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	*While there is an awareness there is a feeling that specific detailed training is needed particularly with regard to sub elements within the revised code. This level of detailed training is proving difficult to source.*
1	2	Has internal training on the Public Spending Code been provided to relevant staff?	2	*While there is an awareness there is a feeling that specific detailed training is needed particularly with regard to sub elements within the revised code. This level of detailed training is proving difficult to source.*
1	3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	*There is compliance through eternal funding application processes e.g. Housing and Roads Processes around revised PSC structure need to be looked at in some areas.*

1	4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	*This appears to only be relevant to one Directorate who have confirmed that they do.*
1	5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	*Yes, where appropriate*
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 submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local 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? Ex-post evaluation is conducted after a certain period has passed since the completion of a target	2	*Yes. Informal review in cases also incorporatated into consultant briefs in certain projects*

		project with emphasis on the effectiveness and sustainability of the project.		
1	10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Two conducted in Housing. Some areas unclear. No prescriptive format
1	11	Is there a process to follow up on the recommendations of previous evaluations?	2	Informal reviews confirmed in specific areas
1	12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Informally in specific areas. In general issues that are identified are examined in team meetings to facilitate post project learnings by experience
2	1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes in areas which specified this question was relevant
2	2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather	2	Yes in areas which specified this question was relevant

		performance indicator data?		
2	3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	*Yes in areas which specified this question was relevant*
2	4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	*Yes in areas which specified this question was relevant*
2	5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	*Yes in areas which specified this question was relevant*
2	6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	*Yes in areas which specified this question was relevant*
2	7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	*Yes in areas which specified this question was relevant*
2	8	Were sufficient options analysed in the business case for each capital proposal?	3	*Yes in areas which specified this question was relevant*

2	*9*	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	*Yes in areas which specified this question was relevant*
2	*10*	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	*Yes generally in areas which specified this question was relevant*
2	*11*	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	2	*Yes generally in areas which specified this question was relevant*
2	*12*	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	*Yes in areas which specified this question was relevant*
2	*13*	Were procurement rules (both National and EU) complied with?	3	*Yes in areas which specified this question was relevant*
2	*14*	Was the Capital Works Management Framework (CWMF) properly implemented?	3	*Yes in areas which specified this question was relevant*

2	15	Were State Aid rules checked for all support?	3	*Yes in areas which specified this question was relevant*
2	16	Was approval sought from the Approving Authority at all decision gates?	3	*Yes in areas which specified this question was relevant.*
2	17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	*Yes in areas which specified this question was relevant*
2	18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	2	*Yes in areas which specified this question was relevant*
3	1	Were objectives clearly set out?	3	*Yes in areas which specified this question was relevant*
3	2	Are objectives measurable in quantitative terms?	2	*Yes in areas which specified this question was relevant*
3	3	Was a business case, incorporating financial and economic appraisal, prepared for	2	*Yes in areas which specified this question was relevant*

		new current expenditure proposals?		
3	*4*	Was an appropriate appraisal method used?	2	*Yes in areas which specified this question was relevant*
3	*5*	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	*Yes in areas which specified this question was relevant*
3	*6*	Did the business case include a section on piloting?	2	*Yes in areas which specified this question was relevant*
3	*7*	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	NA	*No area stated this was relevant*
3	*8*	Have the methodology and data collection requirements for the pilot been agreed at	NA	*No area stated this was relevant*

		the outset of the scheme?		
3	9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	NA	*No area stated this was relevant*
3	10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	*Yes in areas which specified this question was relevant*
3	11	Was the required approval granted?	NA	*No area stated this was relevant*
3	12	Has a sunset clause been set?	1	*Yes in areas which specified this question was relevant*
3	13	If outsourcing was involved were both EU and National procurement rules complied with?	3	*Yes in areas which specified this question was relevant*
3	14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will	2	*Yes in areas which specified this question was relevant*

		allow for a robust evaluation at a later date?		
3	*15*	Have steps been put in place to gather performance indicator data?	2	*Yes in areas which specified this question was relevant*
4	*1*	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	*Yes in areas which specified this question was relevant*
4	*2*	Did management boards/steering committees meet regularly as agreed?	3	*Yes in areas which specified this question was relevant*
4	*3*	Were programme co-ordinators appointed to co-ordinate implementation?	3	*Yes in areas which specified this question was relevant*
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 areas which specified this question was relevant*
4	*5*	Were monitoring reports prepared regularly, showing	3	*Yes in areas which specified this question was relevant*

		implementation against plan, budget, timescales and quality?		
4	6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	*In some cases original budgets and time schedules were extended for some projects due to unforseen circumstances outside the control of the sponsoring authority. Eg. due to Covid-19 shut down & restrictions*
4	7	Did budgets have to be adjusted?	2	*Budgets adjustments required for some projects in some areas due to unforseen circumstances outside the control of the sponsoring authority. Eg. due to Covid-19 shut down & restrictions*
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	2	*Yes on occasion*

		project/programme/gr ant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?			
4	10	If circumstances did warrant questioning the viability of a project/programme/gr ant scheme was the project subjected to adequate examination?		3	Yes
4	11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?		3	Yes
4	12	Were any projects/programmes/g rant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment		3	Yes

		changed the need for the investment?		
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?	2	*Yes including National Performance Indicators*
5	*3*	Are outputs quantified on a regular basis?	2	*Yes*
5	*4*	Is there a method for monitoring efficiency on an ongoing basis?	2	*Yes seeking to further improve consistency*
5	*5*	Are outcomes well defined?	2	*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 complied to monitor performance?	2	*Yes seeking to further improve consistency*
5	*9*	Is there a method for monitoring	2	*Yes in most cases*

		effectiveness on an ongoing basis?		
5	10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	*Yes in certain sectors*
6	1	How many Project Completion Reports were completed in the year under review?	2	*Yes in areas which specified this question was relevant*
6	2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	*Some minor learnings in one area. Another area noted some need for improvement.*
6	3	How many Project Completion Reports were published in the year under review?	2	
6	4	How many Ex-Post Evaluations were completed in the year under review?	NA	

6	5	How many Ex-Post Evaluations were published in the year under review?	1	*This appears to only be relevant to one Directorate*
6	6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	*This appears to only be relevant to one Directorate*
6	7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
6	8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	2	*This appears to only be relevant to one Directorate*
7	1	Were reviews carried out of current expenditure	NA	

		programmes that matured during the year or were discontinued?		
7	2	Did those reviews reach conclusions on whether the programmes were efficient?	NA	
7	3	Did those reviews reach conclusions on whether the programmes were effective?	NA	
7	4	Have the conclusions reached been taken into account in related areas of expenditure?	NA	
7	5	Were any programmes discontinued following a review of a current expenditure programme?	NA	
7	6	Were reviews carried out by staffing resources independent of project implementation?	NA	
7	7	Were changes made to the organisation's	NA	

		practices in light of lessons learned from reviews?		

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All senior staff at Divisional Manager level engaged fully with the process.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Due to staff movement some additional training may be required. Internal training did not take place in the year under review.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	Yes in respect of the QA stage.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Requirements are not clear in this regards. The area is still under consideration by the sector.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	In-depth checks/audits are circulated to staff where relevant.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Chief Executive has signed off on the 2020 QA Public Spending Code and report has been published on Donegal County Councils website.
Q 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 2020. (see appendices)
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been 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'.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations	2	

	informed resource allocation decisions?		

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Requirement/relevance is project-dependent.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	N/A	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	NA	
Q 2.13	Were procurement rules (both National and EU) complied with?	N/A	No project at this stage.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	No project at this stage.
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	N/A	No project at this stage.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	No project at this stage.
Q 2.18	Was approval sought from Government through a Memorandum for Government	NA	

	at the appropriate decision gates for projects estimated to cost over €100m?		

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Budget increase for specific purposes. Central Government Grants.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
Q 3.4	Was an appropriate appraisal method used?	N/A	Expansion of existing work programme. Grant-funded.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	Expansion of existing programme
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
Q 3.11	Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 25th November, 2020.
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	The delivery of each capital project is assigned to a staff member of appropriate grade.
Q 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.
Q 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.
Q 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.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	It may be necessary to re-consider different elements/phases of ongoing projects.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, to the relevant department where required.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No.

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
Q 5.2	Are outputs well defined?	3	National Performance Indicators for local Government.
Q 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.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
Q 5.5	Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 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.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
Q 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.)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing 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.
Q 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 in the year under review.

	Capital Expenditure Recently Completed	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Six projects ended in year under review
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	NA	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	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
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Reviews generally conducted by internal staff but subject to external review by funders, department etc
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

DCC Notes:

1. *A local authority has a range of different projects and programmes across many services, funded through a myriad of different sources, conducted according to various and diverse regulations and requirements. Completing a single set of QA documents for the organisation is challenging and does not necessarily provide an accurate picture of compliance generally throughout the organisation.*
2. *Whilst some changes were made to the checklists for 2020, the QA Checklists are still not considered to be particularly well tailored for the local government sector – some of the questions are not applicable or are irrelevant*
3. *Some of the questions presuppose an element of choice in whether or not DCC spends money in a particular area (Value and Subject). This is not always the case – as in direct grant funding from Government to do a certain thing.*

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**
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Governance Guidelines have been produced and are available to all staff on DCC intranet
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	

Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	DCC Governance procedures have been in place since 2015. A key part of these procedures is the carrying out of post project reviews at the completion of projects.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	4 post project reviews were carried out for projects in 2020 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.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	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.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	DHLGH until recently required a capital appraisal & a cost effectiveness analysis. SAR are being produced for all recent projects.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Some improvement necessary

Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No projects over €100m at this stage
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current	3	

	expenditure programme which will allow for a robust evaluation at a later date?		
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Whilst budget and timeframes were monitored revised targets had to be set.
Q 4.7	Did budgets have to be adjusted?	3	Ongoing monitoring and adjustment as appropriate
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	On-going review and monitoring of all schemes and their viability.

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	• Annual Statutory Budget process • Corporate plan • Service plans • PMDS / Team Development Plans • Risk Management • SLA Agreements/Annual service plans which include KPI's
Q 5.2	Are outputs well defined?	3	• National KPI's • Dublin City Council KPI's • Team Development plans(TDP) & Personal Development plans (PDP) targets • SLA Targets
Q 5.3	Are outputs quantified on a regular basis?	3	• 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
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	• Procurement monitoring • Shared services review • Internal and External auditors • Quarterly budget reporting • Planned services / function reviews • Monthly meetings

Q 5.5	Are outcomes well defined?	3	- Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans - Annual plans
Q 5.6	Are outcomes quantified on a regular basis?	3	- Annual Report - Annual Budgets - Quarterly Budget Monitoring - SPC reporting - Audit Committee
Q 5.7	Are unit costings compiled for performance monitoring?	3	- Budget Monitoring - KPI's - Unit Costing where appropriate
Q 5.8	Are other data complied to monitor performance?	3	- TDP/PDP - VFM - All relevant matrix and reviewed
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	- Combination of all above - Formal reviews of some of DCC Departments / functions - Reports and Team Meetings
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	- External review is part of sectoral efficiency programme - European evaluation

[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	4 post project reviews were carried out for projects in 2020 in line with the DCC Governance procedures.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	2 ex post evaluations were completed
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Not published
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Yes lessons were learnt and disseminated internally
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	Carried out internally
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

Notes:

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

❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important

to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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 organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	The requirements of the PSC were brought to attention of relevant staff in 2020.
1.2 Has internal training on the Public Spending Code been provided to relevant staff?	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 organisation 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 organisation in its role as Approving 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 organisation and to agencies?	2	Relevant departments take cognisance of recommendations in these reports
1.6 Have recommendations from previous QA reports been acted upon?	2	Relevant departments take cognisance of recommendations in these reports
1.7 Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
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? 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 evaluations were completed in the year under review? Have they been published in a timely manner?	2	Informal processes have always been in place. Formal processes have been implemented.
1.11 Is there a process in place to follow up on the recommendations of previous evaluations?	2	A Project Governance Board is in place 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 reviews and ex post evaluations informed resource allocation decisions?	2	Relevant departments take cognisance of recommendations in these reports

❖ The scoring mechanism for the above checklists is as follows:

  o Scope for significant improvements = a score of 1
  o Compliant but with some improvement necessary = a score of 2
  o Broadly compliant = a score of 3

Checklist 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 Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	A business case that addresses all the Corporate objectives is prepared for all projects
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Monthly project status reports submitted to Project Governance Board
2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes. A robust process is in place to consider any additional expenditure before its approved.
2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	
2.8 Were sufficient options analysed in the business case for each capital proposal?	3	
2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost?	2	

Were appropriate budget contingencies put in place?		
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
2.11 Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
2.13 Were procurement rules (both National and EU) complied with?	3	
2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	
2.15 Were State Aid rules checked for all support?	2	
2.16 Was approval sought from the Approving Authority at all decision gates?	3	
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
2.18 Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

Checklist 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 2021 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 proposals?	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?	3	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/programmes 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 Vote Section in DPER?	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 been set?	N/A	
3.13 If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Yes
3.15 Have steps been put in place to gather performance indicator data?	2	Systems are in place for gathering of data to assess effectiveness of schemes where appropriate

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

Checklist 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 given at each Decision Gate?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Management Team held monthly meetings, Public Realm Forum and the 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?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	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 (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Yes, an overall capital programme review took place in light of Covid-19
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Business Case was updated and examined in detail.

4.11 If costs increased or there were other significant changes to the project was approval received from the Approving 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	Yes

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

Checklist 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	Outlined in Annual Revenue Budget, Department Businesses Plans, Annual works programmes, Service Delivery Plan, Annual Service Plan and NOAC Performance Indicators
5.2 Are outputs well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – 2020-2024, PMDS, Annual Report, NOAC 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 ongoing basis?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – 2020-2024, PMDS, Annual Report, NOAC Performance Indicators Report (annual) and Annual Service Plan
5.5 Are outcomes well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.6 Are outcomes quantified on a regular basis?	3	Through regular reviews of performance.
5.7 Are unit costings compiled for performance monitoring?	3	

5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an 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'[1] of programmes/projects?	2	Dlr has an Internal Audit Section in place

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

+[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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 Project Completion Reports were completed in the year under review?	2	Informal processes have always been in place. Formal processes have been implemented
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
6.3 How many Project Completion Reports were published in the year under review?	2	
6.4 How many Ex-Post Evaluations were completed in the year under review?	2	
6.5 How many Ex-Post Evaluations were published in the year under review?	2	
6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving	2	
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

Checklist 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?	2	No services ceased in 2020
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	2	No services ceased in 2020
7.3 Did those reviews reach conclusions on whether the programmes were effective?	2	No services ceased in 2020
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	2	No services ceased in 2020
7.5 Were any programmes discontinued following a review of a current expenditure programme?	2	No services ceased in 2020
7.6 Were reviews carried out by staffing resources independent of project implementation?	2	No services ceased in 2020
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	3	No services ceased in 2020

Notes:

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

❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PSC information is available in a central repository for staff reference. New PSC Information / updates is disseminated to all relevant staff by the PSC coordinator
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Some training has been provided
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Local Government Sector guidance is in place and has been followed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	

		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	

		Self-Assessed Compliance Rating: 1 - 3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	

		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	
Q 5.8	Are other data complied to monitor performance?	3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	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.

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

GALWAY CITY COUNCIL

Checklist 1

To be completed in respect of <u>general obligations</u> not specific to individual projects / programmes

General Obligations not specific to individual projects / programmes	Self-Assessed compliance Rating: 1 - 3	Comment / Action Required
Q1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	Relevant staff have been notified of their obligations under the PSC. Training to commence in 2021.
Q1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	PSC Training to commence in 2021.
Q1.3 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.
Q1.4 Has the local authority in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Agreements in place with relevant agencies.
Q1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	All Recommendations are distributed to Senior Management Team (SMT) and Audit Committee.
Q1.6 Have recommendations from previous QA reports been acted upon?	3	SMT progress reports on all audit recommendations.
Q1.7 Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive ~~Officer~~, submitted to NOAC and published on the Local Authority's website?	3	PSC QA Report has been signed by CE, issued to NOAC; and published on the City Council website.
Q1.8 Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP?	2	Samples of both Revenue and Capital spending have been reviewed.
Q1.9 Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement.
Q1.10 **How many** formal evaluations were completed in the year under review? Have they been published in a timely manner?	**0**	No Project Completion Reports were delivered during 2020.

Q1.11 Is there a process to follow up on the recommendations of previous evaluations?	3	SMT progress reports on all recommendations.
Q1.12 How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Decisions are based in part on SMT progress reports on all audit recommendations.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
Q2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	All Business cases presented and approved by Elected Members.
Q2.2 Were performance indicators specified for each project / programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Specific targets and metrics are incorporated into Business cases for each Project.
Q2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	All approved Business cases, forwarded to Funding Department.
Q2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan, etc.?	2	Plans compiled as required by Funding Departments.
Q2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Plans compiled as required by Funding Departments.
Q2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Plans compiled as required by Funding Departments.
Q2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	Approval in Principle acquired for each Project.
Q2.8 Were sufficient options analysed in the business case for each capital proposal?	3	Plans compiled as required by Funding Departments.
Q2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Plans compiled as required by Funding Departments.

Q2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Plans compiled as required by Funding Departments.
Q2.11 Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	Plans compiled as required by Funding Departments.
Q2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Plans compiled as required by Funding Departments.
Q2.13 Were procurement rules (both National and EU) complied with?	3	Procurement complies with Laws & Regulations.
Q2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	Plans compiled as required by Funding Departments.
Q2.15 Were State Aid rules checked for all support?	3	Plans compiled as required by Funding Departments
Q2.16 Was approval sought from the Approving Authority at all decision gates?	3	Approval at each stage acquired for each Project.
Q2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Approval at each stage acquired for each Project.
Q2.18 Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

Checklist 3 –

To be completed in respect of new <u>Current expenditure</u> under consideration in the past year

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
Q3.1 Were objectives clearly set out?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.2 Are objectives measurable in quantitative terms?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.4 Was an appropriate appraisal method used?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.5 Was an economic appraisal completed for all projects / programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.6 Did the business case include a section on piloting?	N/A	
Q3.7 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	
Q3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q3.10 Has an assessment of likely demand for the new scheme / scheme extension been estimated based on empirical evidence?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.11 Was the required approval granted?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.12 Has a sunset clause been set?	N/A	

Q3.13 If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q3.14 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	
Q3.15 Have steps been put in place to gather performance indicator data?	N/A	

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
Q4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Agreed with Funding Dept. Received Council approved
Q4.2 Did management boards / steering committees meet regularly as agreed?	2	Regular Meetings were held
Q4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – Senior Staff Member appointed
Q4.4 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 Staff Member appointed
Q4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes – Regular Projects Reports prepared
Q4.6 Did projects / programmes / grant schemes keep within their financial budget and time schedule?	2	No – Covid-19 and other delays
Q4.7 Did budgets have to be adjusted?	2	Yes – Due to Covid-19 and other delays
Q4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Amendments were negotiated
Q4.9 Did circumstances ever warrant questioning the viability of the project / programme / grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Land issues and Stalled stages of projects questioned by Council
Q4.10 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

Q4.11 If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Pre-spending approvals were sought
Q4.12 Were **any** projects / programmes / grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	**0**	

Checklist 5 –
To be completed in respect of <u>Current expenditure programmes</u> incurring expenditure in the year under review

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment / Action Required
Q5.1 Are there clear objectives for all areas of current expenditure?	2	Almost all of the Service Levels have stated objectives
Q5.2 Are outputs well defined?	2	Key Performance Indicators and objective targets are set
Q5.3 Are outputs quantified on a regular basis?	2	Quarterly reports to SPCs and to Council
Q5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	Monthly and quarterly Finance Reporting
Q5.5 Are outcomes well defined?	2	Quarterly monitoring of KPI progress
Q5.6 Are outcomes quantified on a regular basis?	2	Monthly and quarterly KPI and objective reporting
Q5.7 Are unit costings compiled for performance monitoring?	2	Limited evidence of the use of Unit Costings as part of performance monitoring
Q5.8 Are other data compiled to monitor performance?	2	Monthly and quarterly KPI and objective reporting

Q5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Monthly and quarterly KPI and objective reporting
Q5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes / projects?	2	Evidence of use of non-financial data gathered as part of performance monitoring

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
Q6.1 **How many** Project Completion Reports were completed in the year under review?	**0**	There were No Project Completion Reports completed in 2020
Q6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q6.3 **How many** Project Completion Reports were published in the year under review?	**0**	There were No Project Completion Reports completed in 2020
Q6.4 **How many** Ex-Post Evaluations were completed in the year under review?	**0**	None Completed
Q6.5 **How many** Ex-Post Evaluations were published in the year under review?	**0**	None Published
Q6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	

Q6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

Checklist 7 –
To be completed in respect of <u>Current expenditure</u> programmes that reached the end of their planned time frame during the year or were discontinued

Current Expenditure that (i) reached the end of its planned time frame or (ii) was discontinued	Self-Assessed Compliance Rating: 1 -3	Comment / Action Required
Q7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	1	No reviews was made of the Projects finished during 2020
Q7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<u>Notes:</u>
- ❖ The scoring mechanism for the above checklists is as follows:
  - o Scope for significant improvements = a score of **1**
  - o Compliant but with some improvement necessary = a score of **2**

- o Broadly compliant = a score of **3**

❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as **N/A** and provide the required information in the commentary box as appropriate.

❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Senior Staff have been briefed.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	The Procurement Officer has requested specific training on the PSC.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Governance Guidelines have been produced and are available to all staff on intranet.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that its funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC currently
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes, recommendations from previous reviews have mostly been implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	With large projects (e.g. Roads and Housing projects) Post project evaluations are integral).
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Yes, where required.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes, where formally required for large scale projects but not completed for all internal projects.
Q 1.12	How have the recommendations of reviews and ex post evaluations 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 year under review.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No projects over €100m.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, full adherence to tender process.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No projects over €100m.

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 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.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No, not in all instances.
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 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.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	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 Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as per budget and Corporate Plan.
Q 5.2	Are outputs well defined?	3	Yes, as per National KPI's set out for Local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget monitoring and performance, supported by audits and FMS reviews on budge vs actual expenditure.
Q 5.5	Are outcomes well defined?	3	Yes, as part of the Corporate Plan objectives.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, unit costings complied as required by national indicators (LGMA performance Mgt Indicators).
Q 5.8	Are other data complied to monitor performance?	3	Yes, for Mgt Team Meetings.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes
Q 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 that completed during the year & capital grant schemes discontinued in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	Carried out when required by specific funding bodies.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Carried out when required by specific funding bodies.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Carried out when required by specific funding bodies.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Carried out when required by specific funding bodies.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Staff involved in projects noted lesson learned for incorporation in future projects.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	For externally funded projects this is completed by funding agency. Internal reports subject to resources available.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects over €50m

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

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

Kerry County Council

Checklist 1 - General Obligations not specific to Individual Projects or Programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an ongoing basis, that appropriate people within the authority and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	2020 is the 7th 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?	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 & Section Management for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, 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? *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 evaluations were completed in the year under review? Have they been published in a timely manner?	2	5 PPRs and 2 Project Completion/ Close Out reports were completed in 2020.
1.11 Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes – in relation to qualifying projects.
1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	2	The recommendations of PPRs are input into a process improvement system and inform future resource allocation decisions.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	n/a	
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with relevant body/agency, where applicable
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes. In relation to qualifying projects
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. In relation to qualifying projects
2.8 Were sufficient options analysed in the business case for each capital proposal?	3	Yes. In relation to qualifying projects
2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
2.11 Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	n/a	
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
2.13 Were procurement rules (both National and EU) complied with?	3	
2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	
2.15 Were State Aid rules checked for all support?	n/a	Not applicable for Local Government.

2.16 Was approval sought from the Approving Authority at all decision gates?	3	
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
2.18 Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

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
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 both EU and National procurement rules complied with?	N/A	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Local Government Performance Indicators are set out by NOAC and the LGMA and Local Performance Indicators are in place.
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 given at each Decision Gate?	3	Yes, for all projects where a contract has been awarded
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Some time-delays were experienced due to Covid
4.7 Did budgets have to be adjusted?	3	Only In exceptional cases were budgets adjusted.
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 (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 or there were other significant changes to the project 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 Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National Performance Indicators are in place for Local Government and reported to NOAC for 2020. Business outputs are in line with Corporate Priorities.
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 and Business Unit Planning & Review 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, monthly CE reports to members,
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, Business Unit Planning & Review
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. Performance Indicator review, Directorate reports, National Performance Indicators and Annual Service Delivery Plan.
5.10 Has the organisation engaged in any other 'evaluation proofing'[1] of programmes/projects?	2	Efficiency Unit in place in Kerry County Council

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[1] Evaluation proofing involves checking to see if the required data are being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data are not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many Project Completion Reports were completed in the year under review?	2	7 Project Completion/ Post Project Review reports completed and 2 in progress.
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, where applicable
6.3 How many Project Completion Reports were published in the year under review?	0	
6.4 How many Ex-Post Evaluations were completed in the year under review?	0	Not applicable to current projects on inventory
6.5 How many Ex-Post Evaluations were published in the year under review?	0	Not applicable to current projects on inventory
6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	

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

Current Expenditure that (i) reached the end of its planned 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 2020
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2020
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2020
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2020
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2020
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2020
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 2020

Notes:

(a)   The scoring mechanism for the above tables is set out below:

    I.   Scope for significant improvements = a score of 1
   II.   Compliant but with some improvement necessary = a score of 2
 III.   Broadly compliant = a score of 3

(b)   For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c)   The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

	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**
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes – all budget holders informed / made aware of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes – a guidance note for Local Authorities has been developed, reviewed, and updated to take account of feedback from NOAC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No agencies in receipt of funds in excess of €500,000 in 2020
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	N/A	Not applicable
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	Not applicable
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	N/A	Not applicable
Q 1.12	How have the recommendations of reviews and ex post evaluations	N/A	Not applicable

	informed resource allocation decisions?		

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, where relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	Not applicable
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where relevant
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	N/A	Not applicable
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where relevant
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where relevant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where relevant
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, where relevant
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No such projects in 2020
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	No such projects in 2020
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where relevant
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	This is a matter for the funding authority
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No such projects in 2020

	Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year		
	Current Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 3.1	Were objectives clearly set out?	N/A	No new current expenditure
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No new current expenditure
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new current expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new current expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new current expenditure
Q 3.6	Did the business case include a section on piloting?	N/A	No new current expenditure
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No new current expenditure
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new current expenditure
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No new current expenditure
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new current expenditure
Q 3.11	Was the required approval granted?	N/A	No new current expenditure
Q 3.12	Has a sunset clause been set?	N/A	No new current expenditure
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No new current expenditure
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No new current expenditure
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No new current expenditure

	Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2020		
	Incurring Capital Expenditure	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, where appropriate
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis both formally and informally
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – where there were variations from the original budgets and timescales the variations were agreed with the relevant funding authority
Q 4.7	Did budgets have to be adjusted?	3	Yes – up and down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	No such projects/programmes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – approval would be required to draw down (grant) funding from the relevant funding authority
Q 4.12	Were any projects/programmes/grant schemes terminated because	3	No

	of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		

	Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in 2020		
	Incurring Current Expenditure	**Self-Assessed Compliance Rating: 1 -3**	**Comment/Action Required**
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Q 5.2	Are outputs well defined?	N/A	Not relevant to all services/departments. National KPIs are in place for some services in the LG sector
Q 5.3	Are outputs quantified on a regular basis?	N/A	Not relevant to all services/departments. Regular budget performance and monitoring is in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	3	Yes, where relevant and possible
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, where relevant and possible
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant and possible
Q 5.8	Are other data complied to monitor performance?	3	Yes, where relevant and possible
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, where relevant and possible
Q 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 in 2020		
	Capital Expenditure Recently Completed	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	Not applicable
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No such projects in 2020

	Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued		
	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No such projects in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2020

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

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	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.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Relevant KCC staff will engage with relevant training when rolled out within the sector.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes, from the Head of Finance subcommittee of the CCMA
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project above threshold
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes, where relevant
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	NA
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	NOAC Report Coordinator has recommended to the internal auditor to include follow ups to previous reports as part of their Annual Work Programme.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self- Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	

Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by SponsoringAgency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Governmentat the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	2	Objectives can be measured by performance indicators and review of annual work programme
Q 3.3	Was a business case, incorporating financial and economic appraisal,prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmesexceeding €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
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving totalexpenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot beenagreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to therelevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/schemeextension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rulescomplied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 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 schemesincurring expenditure in the year under review.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each DecisionGate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme coordinators 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.
Q 4.4	Were project managers, responsible for delivery, appointed and were the projectmanagers at a suitably senior level for the scale of the project?	3	Staff at appropriate level are given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation againstplan, 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.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget andtime schedule?	2	Impacted by COVID in 2020
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lackof progress, changes in the environment, new evidence, etc.)?	N/A	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project wasapproval received from the Approving Authority?	3	

| Q 4.12 | Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | N/A | |

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

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

	Incurring Current Expenditure	Self-Assessed Complianc	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Programme set out in annual budget and adopted by Elected Members
Q 5.2	Are outputs well defined?	3	National KPI's, monthly & quarterly monitoring in place
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Annual K.P.I's for each specific service, monthly and quarterly monitoring in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans, Internal Review
Q 5.5	Are outcomes well defined?	3	Yes
Q 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.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, National KPI's for sector
Q 5.8	Are other data complied to monitor performance?	2	Monthly management accounts, individual reports on jobs through the Agresso financial system, KPI's
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Team meetings, Management meetings, feedback from Elected Members and through engaging with the public.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' ofprogrammes/projects?	2	

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	N/A
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	N/A
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	N/A
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	N/A
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	N/A
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	N/A

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Complianc	Comment/ActionRequired
Q 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 2020.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff and agencies have been notified by the Chief Executive of their obligations under the code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	External training for 2 No staff on 26th May 2016. Further training would be welcome by Local Authority staff.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	The CCMS Finance Committee developed guidelines on adapting the PSC to Local Authorities structures and approach. Version 4 Feb 2021
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	No funding greater than €500k granted.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes. Recommendations are notified to relevant parties for review and application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Ongoing monitoring is carried out by Internal Auditor.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes www.laois.ie
Q 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 2018-2020 was in excess of PSC requirements.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	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.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	There were no formal evaluations carried out in 2020.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Relevant staff have been advised of this requirement and checks will be carried out by Internal Audit.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Relevant staff have been advised of this requirement

			and checks will be carried out.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, score relates to Housing.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?Have steps been put in place to gather performance indicator data?	3	Yes, score relates to Housing.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, score relates to Housing.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, score relates to Housing.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, score relates to Housing.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, score relates to Housing & Roads.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, score relates to Housing.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, score relates to Housing.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, as appropriate
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, score relates to Housing & Roads.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, score relates to Housing & Roads
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	3	N/A

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, applicable for Housing & Roads Code.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, applicable for Housing & Roads Code.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	Yes, for Roads annual DTTAS and TII funds determined per county at national level
Q 3.4	Was an appropriate appraisal method used?	N/A	As above
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	As above
Q 3.6	Did the business case include a section on piloting?	N/A	As above
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	As above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	As above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	As above
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	As above
Q 3.11	Was the required approval granted?	N/A	As above
Q 3.12	Has a sunset clause been set?	N/A	As above
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	As above
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, contracts signed where relevant and in line with approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, regular meetings held and ongoing monitoring.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, appointed Senior Person in Charge for each respective project
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, all projects managed directly at Senior level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular reports submitted respectively to Management Team.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No not in all cases, however approval was sought prior to any budget increase/delays. e.g. Covid-19 by Approving body.
Q 4.7	Did budgets have to be adjusted?	2	Budget in some cases had to be adjusted.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	One Housing turnkey project was withdrawn due to viability/non approval from Approving body.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, as above.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Yes, as above

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	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, LECP & Local Enterprise Dev Plan. ▪ My Pay – Objectives set annually which are monitored by the Program Board
Q 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
Q 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
Q 5.4	Is there a method for monitoring efficiency on an ongoing 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

Q 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
Q 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
Q 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
Q 5.8	Are other data complied 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
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Combination of all of the above measures.
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	▪ Project Completion Reports are undertaken, however none were completed in 2020.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2020.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2020.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2020.
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2020.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2020.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2020.
Q 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 2020.

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
Q 1.1	Does the organisation ensure, on an on-going basis, that appropriate people within the organisation 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. An internal memo issued from the Chief Executive to all staff requesting that they ensure compliance (a) with requirements at each stage of the expenditure life cycle of a project/ programme and (b) with reporting requirements during each stage of a capital project. The QA Guidance (Version 4) has also been circulated to all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff within the authority?	2	Training on the requirements of the PSC has been deferred in the context of the current restrictions associated with COVID19. In the interim the guidance notes have been uploaded on the procurement portal on the Council's intranet, which serves as an excellent resource for all staff, in the context of their training requirements in this area.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document was developed for the QA Process adapting the PSC to Local Government structures and approach
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This has not arisen as Leitrim County Council does not fund external bodies for >500k.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and application
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes

Q 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 Local Authority's website?	3	Yes – Annual Public Spending Code QA report has been certified by the local authority's Chief Executive, submitted to NOAC and published on the Local Authority's website
Q 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 of projects/ programmes were subjected to in-depth review
Q 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
Q 1.10	How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	1	None, however provision will be made to address this area as part of the Internal Audit work programme
Q 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 2021/2022
Q 1.12	How have the recommendations of reviews and ex post evaluations 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
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No Capital Project > €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	1	No Performance Indicators in Department of Housing, Planning & Local Government (DHPLG) Housing Delivery Guidelines
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Financial & economic appraisal included
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	National Planning Framework (NPF), National Developement Plan (NDP), Rebuilding Ireland.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Scope of Appraisal defined by DHPLG
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Affordability & Value For Money were considered
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisal completed as required by DHPLG
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Alternative options were considered
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 2	Cost Reports Quantity Surveyor & Value Reports
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1 2	No risk strategy Established structure in place
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not applicable

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Limited procurement strategy included
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	N/A	Not applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes - Project advanced post approval
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	DHPLG Approval required
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	Not applicable

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2020
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2020
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2020
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2020
Q 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 2020
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2020
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No programmes relevant to PSC in 2020
Q 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 2020
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Department	N/A	No programmes relevant to PSC in 2020

Q 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 2020
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2020
Q 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 2020
Q 3.13	If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2020
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2020
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2020

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Signed contracts are in line with the Approval in Principle where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Steering Groups were established, where appropriate, in order to progress projects
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were appointed where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Projects are ongoing but monitored at all times
Q 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
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Changes, if any, are made in a timely manner

Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Not Applicable
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	If costs did increase then approval would be sought.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable

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

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

	Incurring Current Expenditure	Self- Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	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
Q 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.
Q 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.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance.
Q 5.5	Are outcomes well defined?	3	Outputs are quantified especially in relation to national performance indicators
Q 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.

Q 5.7	Are unit costings compiled for performance monitoring?	3	Unit costs are collated across a number of key performance indicators.
Q 5.8	Are other data complied 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.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As above
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	Yes
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	This process will be developed by incorporating project evaluations into the Internal Audit programme 2021/2022
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	1	No

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self- Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not Applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not Applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not Applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not Applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not Applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not Applicable

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Procurement portal is accessible to all staff & updated on an on-going basis, available on Council's Intranet page
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Information sessions available to staff
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	N/A	PSC has not been adapted
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes on relevant projects
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Recommendations have been disseminated to appropriate sections
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Independent Review by Internal Auditor
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Process currently under way for implementation of PPR on all projects
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	15	Process currently under way for implementation of PPR on all projects
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process currently under way for implementation of PPR on all projects

Q 1.12	How have the recommendations of reviews and ex post evaluations 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	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance indicators are defined at project level
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Business cases for new projects are prepared for assessed by Central Government
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Projects are scrutinised through the Capital Works Management

			Framework review processes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Experience on previous projects informs the approach on new projects
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No Projects Applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Businesses cases for new projects are prepared and assessed by Central Government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Ongoing training with staff
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	In line with CWMF
Q 2.15	Were State Aid rules checked for all support?	3	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	On-Going discussions with Approving Authority
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	On-Going discussions with Approving Authority
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No Projects 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
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Business case prepared where applicable
Q 3.4	Was an appropriate appraisal method used?	2	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Projects included on inventory over 20m are a consolidated figure for area. No 1 contract is over 20m.
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No Pilot scheme undertaken 2020
Q 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 2020
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Pilot scheme undertaken 2020
Q 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 2020
Q 3.11	Was the required approval granted?	3	Included in budget process
Q 3.12	Has a sunset clause been set?	1	Process currently underway for implementation of analysis system
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Process currently underway for implementation of analysis system
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Typically all within time and budget
Q 4.7	Did budgets have to be adjusted?	2	Adjusted as required
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes

Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Y	Yes

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Process currently underway for implementation of analysis system
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	2	Process currently underway for implementation of analysis system
Q 5.7	Are unit costings compiled for performance monitoring?	2	Process currently underway for implementation of analysis system
Q 5.8	Are other data complied to monitor performance?	2	Process currently underway for implementation of analysis system

Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Process currently underway for implementation of analysis system
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	4	Process currently under way for implementation of PPR on all projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	1	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Process currently under way for implementation of PPR on all projects
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Process currently under way for implementation of PPR on all projects
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Process currently under way for implementation of PPR on all projects

Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No Projects Applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No Projects Applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No Projects Applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No Projects Applicable

Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No Projects Applicable

Appendix B – Checklists of Compliance

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	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
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 2020.

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
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	1	No
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Prelim appraisal 2018
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	1	No
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	1	No
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	1	No
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1	No
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	
Q 2.13	Were procurement rules (both National and EU) complied with?	N/A	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	No approval to proceed to Date
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance	Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?		3	Yes. Spending Programme defined as part of the Annual Budget and under TII Direction
3.2 Are objectives measurable in quantitative terms?		3	Yes Defects recorded on TII Map Portal
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?		3	Submissions Made for new expenditure when required
3.4 Was an appropriate appraisal method used?		3	TII Defects Portal
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?			n/a
3.6 Did the business case include a section on piloting?			n/a
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?			n/a
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?			n/a
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?			n/a
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?			n/a
3.11 Was the required approval granted?		3	Yes only spend based on allocations granted
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?		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?	Yes	
4.2 Did management boards/steering committees meet regularly as agreed?	Yes	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	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?	Yes	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	Yes	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	Yes	
4.7 Did budgets have to be adjusted?	No	Yes for Edgeworthstown Public Realm
4.8 Were decisions on changes to budgets / time schedules made promptly?	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.)		
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?		
4.11 If costs increased was approval received from the Sanctioning Authority?		

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?		

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	BUDGETS AGREED
5.2 Are outputs well defined?	3	QUARTERLY ACCOUNTS
5.3 Are outputs quantified on a regular basis?	3	QUARTERLY
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	QUARTERLY ACCOUNTS
5.5 Are outcomes well defined?	N/A	
5.6 Are outcomes quantified on a regular basis?	N/A	
5.7 Are unit costings compiled for performance monitoring?	N/A	
5.8 Are other data compiled to monitor performance?	N/A	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	N/A	
5.10 Has the organisation engaged in any other 'evaluation proofing'1 of programmes/projects?	N/A	

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[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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	ESSENITAL REPAIR GRANTS 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?	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?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	None relevant to PSC in 2020
1.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None relevant to PSC in 2020
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None relevant to PSC in 2020
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None relevant to PSC in 2020
1.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None relevant to PSC in 2020
1.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	None relevant to PSC in 2020
1.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None relevant to PSC in 2020

Notes:

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

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2.5	*All relevant staff have been informed of the requirements of PSC & it is included as item on agenda of Procurement Steering Committee Meetings*
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	*Guidance is provided for preparation of PSC inventory, and Specific Training has been provided to senior staff.*
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	*Yes. A guidance document has been developed for the QA process adapting the PSC to Local Government structures.*
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	*No projects relevant to the PSC*
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	*2020 is the 7th year of the exercise in the Local Government Sector*
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	*Recommendations have been relayed to relevant staff.*
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	*Yes – report submitted*
Q 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*

Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	*Checklist provided on procurement & contract management process including template for post project evaluation reports*
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	*One (Wadman Park) other projects in defects liability period*
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2.5	*All projects are reviewed in line with original submission to the relevant Department/Agency to ensure they meet the targets. Post Project Review Template developed & presented at Procurement Steering Committee Meeting*
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	*Yes, where applicable*
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	*Yes, where applicable and in line with the requirements of the relevant government body/agency*
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	*Yes, where applicable*
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	*Yes,where applicable and in line with relevant government body/agency*
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	*Yes, where applicable*
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	*Yes, where applicable*
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	*Yes, where applicable*
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	*Yes, where applicable*
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	*Yes, where applicable*
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	*Yes, where applicable*
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	*Completed in line with government*

			body/agency requirements
Q 2.13	Were procurement rules (both National and EU) complied with?	*3*	*Yes*
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	*3*	*Yes*
Q 2.15	Were State Aid rules checked for all support?	*3*	*Yes*
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	*3*	*Yes*
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	*3*	*Yes*
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	*N/A*	

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.2	Are objectives measurable in quantitative terms?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.4	Was an appropriate appraisal method used?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.6	Did the business case include a section on piloting?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	*N/A*	*No programmes relevant to PSC in 2019*
Q 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*
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	*N/A*	*No programmes relevant to PSC in 2019*
Q 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*

Q 3.11	Was the required approval granted?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.12	Has a sunset clause been set?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	*N/A*	*No programmes relevant to PSC in 2019*
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	*N/A*	*No programmes relevant to PSC in 2019*
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	*3*	*Yes, where appropriate*
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	*Yes, where appropriate*
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	*Internal co-ordinating team in place in most cases*
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	2	*Internal co-ordinating team in place in most cases*
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	*Co-ordinating team prepared in most cases*
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	*In most cases*
Q 4.7	Did budgets have to be adjusted?	2	Yes, Up and down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	*3*	*Grant approval received*
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	*2*	*No*

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	*Spending programme defined as part of the Annual Budget Process*
Q 5.2	Are outputs well defined?	3	*National KPI'S are in place for Local Government*
Q 5.3	Are outputs quantified on a regular basis?	3	*KPI'S are established each year for specific services*
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	*Yes budget performance and monitoring is in place*
Q 5.5	Are outcomes well defined?	3	*The Annual Service Delivery Plan enhances this measurement*
Q 5.6	Are outcomes quantified on a regular basis?	1	*No*
Q 5.7	Are unit costings compiled for performance monitoring?	1	*No*
Q 5.8	Are other data complied to monitor performance?	2	*Yes*

		Self-Assessed Compliance Rating: 1 - 3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	*The Annual Service Delivery Plan enhances this measurement*
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	*No.*

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

	Capital Expenditure Recently Completed	*Self-Assessed Compliance Rating: 1 - 3*	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	*One completed, (Wadman Park), others in defects liability period*
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	*Yes*
Q 6.3	How many Project Completion Reports were published in the year under review?	2	*One completed, other projects in defects liability period*
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	*Completed by project staff*

| Q 6.8 | Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination? | *N/A* | |

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	*N/A*	*No programmes relevant to PSC*
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	*N/A*	*No programmes relevant to PSC*
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	*N/A*	*No programmes relevant to PSC*
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	*N/A*	*No programmes relevant to PSC*
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	*N/A*	*No programmes relevant to PSC*
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	*N/A*	*No programmes relevant to PSC*
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	*N/A*	*No programmes relevant to PSC*

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes Senior Mgmt. and Heads of Function are made aware of the requirements of Code, with the information to be further disseminated to all appropriate staff within their teams.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	All Senior Staff circulated with data. During 2020 the LA developed templates to assist with compliance - training on these templates, which was postponed due to the Covid pandemic, will proceed in 2021. Sectoral training for LA staff would be welcomed.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes, guidance notes have been prepared for the Local Authority Sector.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	SLAs set out the engagement with such parties.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, recommendations from previous reviews have mostly been implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects. Training to improve.
	General Obligations not specific to individual projects/programmes. **(Checklist 1 Continued)**	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	3 completed in year under review and disseminated to appropriate staff.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Findings circulated to project owners. More formalised for large scale projects.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where cost variances occurred, lessons learned are noted for similar future projects and built into plans.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, completed for all projects > €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Outcomes/outputs of projects were defined and information gathered to assess against these objectives when projects complete.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Completed for major projects. Some sampled predate PSC.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, broadly compliant
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Completed for major projects. Some sampled predate PSC.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes. Costings prepared by project managers.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, broadly compliant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, for larger projects with improvements

			identified on some smaller scale projects.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, broadly compliant
	Capital Expenditure being Considered – Appraisal and Approval (Checklist 2 continued)	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes for larger projects with improvements identified on some smaller scale projects.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/a	For relevant projects identified, this was the responsibility of the LAs funding authority.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes for larger projects with improvements identified on some smaller scale projects.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, broadly compliant
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, broadly compliant
Q 2.15	Were State Aid rules checked for all support?	3	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, broadly compliant
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Mainly compliant with improvement in retention of formal documentation identified in some areas.
Q 2.18	Was approval sought from Government through a Memorandum for	N/a	For relevant projects

	Government at the appropriate decision gates for projects estimated to cost over €100m?		identified, this was the responsibility of the LAs funding authority.

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/a	Minor extension of existing programme
Q 3.4	Was an appropriate appraisal method used?	N/a	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/a	
Q 3.6	Did the business case include a section on piloting?	N/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes
Q 3.12	Has a sunset clause been set?	N/a	
Q 3.13	If outsourcing was involved were both EU and National procurement	3	Yes tenders progressed

		Self-Assessed Compliance Rating: 1 - 3	
	rules complied with?		in line with rules
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, broadly compliant where applicable.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, for the majority of projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Broadly compliant.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Requirements met in the majority of projects.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Most projects stayed within budget. Where there were time/budget overruns the explanation is documented and

			discussed at Senior level.
Q 4.7	Did budgets have to be adjusted?	2	Yes, on some projects primarily due to unforeseen circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within the control of the LA.
	Incurring Capital Expenditure **(Checklist 4 Continued)**	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	2	Rarely but reviewed where considered necessary where circumstances changed.
Q 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 circumstanced per 4.9 above. Relevant data considered before proceeding.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes where applicable.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	No projects were required to be terminated.

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme set out in budget and aligned to Corporate Plan.
Q 5.2	Are outputs well defined?	3	National KPIs for Local Government and also internally generated outputs determined.
Q 5.3	Are outputs quantified on a regular basis?	3	Preparation of KPIs and other internal reports.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Budget monitoring and performance. Reviews by sections. Supported by Audits including VFM studies.
Q 5.5	Are outcomes well defined?	3	Service level indicators, programmes of work, Corporate Plan.
Q 5.6	Are outcomes quantified on a regular basis?	3	Service level indicators, programmes of works, Corporate Plan.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Some units costings in KPIs, units and costings per capita as required by national indicators.
Q 5.8	Are other data complied to monitor performance?	2	Other data which is specific to programmes is gathered as necessary. Monitoring also through

			budget management.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Where possible to measure.
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	3 Reports. Further completion reports planned for 2021.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Findings communicated to appropriate staff internally. Sectoral guidance would be a matter for the funding authority in this instance.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	3 Reports. Further completion reports planned for 2021.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	As above
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	As above
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	As above

Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Project managers completed reports but were sent to funding authority.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/a	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/a	No programmes ended in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/a	No programmes ended in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/a	No programmes ended in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/a	No programmes ended in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	No programmes ended in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	No programmes ended in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	No programmes ended in 2020

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Yes
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	A revised document in respect of compiling the QA report was issued by the CCMA Finance Committee in February 20.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects or programmes relevant to the PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. The recommendations from previous reports have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up is undertaken as part of Internal Audit recommendation tracker process
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 2018 – 2020 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	2	PSC requirements are followed for all projects with lifetime costs exceeding €20m.

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?	2	Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2020 in this category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	No formal follow up process in place.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where cost variances occurred lessons learned have been factored into similar type projects going forward.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Initial Capital Appraisal is undertaken for all projects
Q 2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	1	PIs are not a requirement of funding but could be developed as part initial appraisal process/post-evaluation reviews.
Q 2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Business cases are completed as appropriate to project type
Q 2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Appraisals are undertaken as appropriate to the relevant threshold
Q 2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Initial capital appraisal completed for all projects, detailed economic appraisal carried out in accordance with PSC thresholds
Q 2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8 Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Order of Magnitude costings available with appropriate breakdown. Contingencies are included in all project estimates at each stage
Q 2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and	3	Risk management is in line with best practice for corporate governance

deliverability?		
Q 2.11 Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	**N/A**	No projects of this value
Q 2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	**2**	Projects briefs could be streamlined for consistent use across the organisation
Q 2.13 Were procurement rules (both National and EU) complied with?	**3**	
Q 2.14Was the Capital Works Management Framework (CWMF) properly implemented?		
Q 2.15Were State Aid rules checked for all support?	**NA**	No projects in this category for 2020
Q 2.16Was approval sought from the Approving Authority at all decision gates?	**3**	Where applicable, approval sought from relevant Approving Authority at decision gates. For MCC managed projects, email approvals or Chief Executive orders available
Q 2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	**3**	Where applicable, VFM is confirmed from relevant Approving Authority at decision gates. For MCC managed projects, email approvals or Chief Executive orders available
Q 2.18Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	**NA**	No projects of this value

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.
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	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.
3.5 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	N/A	See comments above.

section on piloting?		
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**	No expenditure in this category.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	**N/A**	No expenditure in this category.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	**2**	No expenditure in this category.
3.11 Was the required approval granted?	**3**	Approved by Council Members as part of annual budget process.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	**N/A**	
3.13 If outsourcing was involved were both EU and National 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.

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 given at each Decision Gate?	3	Yes where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	All capital projects were assigned a project manager at an appropriate level in the organisation.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project reports were prepared in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
4.7 Did budgets have to be adjusted?	3	Yes.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	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	N/A	None

examination?		
4.11 If costs increased was approval received from the Sanctioning Authority?	**3**	Yes. This is a requirement of funding approval.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	**N/A**	No

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. The spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan and Service Delivery Plans.
5.2 Are outputs well defined?	3	Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPIs are in place for the Local Government sector.
5.3 Are outputs quantified on a regular basis?	3	Service Delivery Plans are reviewed on a yearly basis. KPIs for specific services are kept under review nationally on a continuous basis.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and ongoing monitoring is in place. Internal and external auditing is also in place.
5.5 Are outcomes well defined?	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	2	Combination of all of the above.

effectiveness on an on-going basis?		
5.10 Has the organisation engaged in any other 'evaluation proofing'[1] 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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[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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
Q 6.1 How many Project Completion Reports 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 2020 in this category.
Q 6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	No projects/programmes relevant to the PSC in 2020.
Q 6.3 How many Project Completion Reports were published in the year under review?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.4 How many Ex-Post Evaluations were completed in the year under review?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.5 How many Ex-Post Evaluations were published in the year under review?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	No projects/programmes relevant to the PSC in 2020
Q 6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects of this value

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 2020.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	**N/A**	No programmes relevant to the PSC in 2020.
7.3 Did those reviews reach conclusions on whether the programmes were effective?	**N/A**	No programmes relevant to the PSC in 2020.
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	**N/A**	No programmes relevant to the PSC in 2020.
7.5 Were any programmes discontinued following a review of a current expenditure programme?	**N/A**	No programmes relevant to the PSC in 2020.
7.6 Were reviews carried out by staffing resources independent of project implementation?	**N/A**	No programmes relevant to the PSC in 2020.
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 2020.

Notes:

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

❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	1	Senior Management are aware of their obligations under the Public Spending Code. However, further training is required for all relevant staff on the requirements of the public spending code as per Q1.2 below
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	2020 is the 7th year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2020. The PSC updates for 2019 were circulated to all relevant staff. Relevant staff were provided with the QA guidance (version 4).
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and	3	

	certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?		
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Project Completion Reports/Post Project Reviews are completed for works > €500,000 and services > €100,000. Ex post evaluations are only required for projects >€10m
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	0
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	

			Self-Assessed Compliance Rating: 1 - 3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3		
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2		
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	n/a		
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2		
Q 2.13	Were procurement rules (both National and EU) complied with?	3		
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3		
Q 2.15	Were State Aid rules checked for all support?	2		
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3		
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3		
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a		

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

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

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

	programme and a minimum annual expenditure of €5m?		
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	

		Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	While viability is considered each decision gate, no circumstances ever warranted the viability to be questioned
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	**Comment/Action Required**
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	2	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	

Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data complied to monitor performance?	2	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	MCC Procurement Procedures require Project Completion/Post Project Reviews to be completed for works projects in excess of €500,000 and service contracts in excess of €100,000. 4no. PPRs were compiled by various sections in 2020.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Recommendations in PCR/PPRs will be circulated once reports are approved by SMT
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	0
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	0
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	0
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	PCRs are compiled by staff involved in the project, however, these are reviewed by a Director of Service and approved by the Senior Management Team.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects	n/a	

	over €50m sent to DPER for dissemination?		

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

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

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

Offaly County Council

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

General Obligations not specific to individual projects/ Programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Communication with Management Team / Senior Management Group and Procurement Policy
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Internal Audit Section underwent training on updated PSC in 2021. A National Training Programme for the Local Authority Sector is required. Briefing Sessions for Project Managers in Offaly County Council are 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	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 funding.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Project Brief now a requirement for all capital projects. Internal Audit completes follow-ups on implementation of recommendations.

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 2015-2019.
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	Internal Audit as part of the In-depth check process examined a recently ended project. IA can confirm that the project in question developed a PPR which was sent to the sponsoring agency in a timely manner.
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. Staffing resources examined for future projects.

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

Special Projects Banagher RRDF

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	n/a	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	n/a	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	n/a	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	n/a	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	n/a	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	n/a	

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	n/a	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	n/a	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Currently in progress
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Will be
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	n/a	Services only
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Haven't reached a decision gate as yet
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	n/a	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year. No applicable project or program for 2020

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

	3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
	3.15 Have steps been put in place to gather performance indicator data?	N/A	

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Decision Gates approval given
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Still ongoing
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	Existing staff resources
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	2	As above SSE supervising construction and AO liaison with DRCD
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Still ongoing
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Budget on track Time delays due to Covid construction restrictions
Q 4.7	Did budgets have to be adjusted?	n/a	still ongoing
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	n/a	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding	n/a	

	budget, lack of progress, changes in the environment, new evidence, etc.)?		
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	n/a	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	

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

Rates administration and write offs

	Incurring Current Expenditure – H03 Rates administration and write offs	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Amounts approved in annual budget
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	Annually
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	% spend depends on vacancy/bad debts – efficiency difficult
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	Annually
Q 5.7	Are unit costings compiled for performance monitoring?	N/A	Not applicable
Q 5.8	Are other data complied to monitor performance?	3	Yes – decisions on write offs informed by other data

		Self-Assessed Compliance Rating: 1 - 3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	1	Write offs subject to review – effectiveness not relevant.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	No -write offs part of a statutory process

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

Sliabh Bloom Cycle Trails

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	The project concluded in 2019 with two progress reports submitted in 2019.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	All progress reports submitted over the lifetime of the project were reviewed by DRCD during audit of project.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	2 reports submitted to ORIS section of DRCD (2019)
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?		Local Government Auditor reviewed project in 2019.\n\nDRCD commenced audit in 2020 and concluded in 2021.

Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Audit report issued by DRCD in 2021.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	All observations made by DRCD Audit have been considered and management of additional phases of the project reflect lessons learned in Phase 1 of the SB MTB
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Yes - LG Auditor and DRCD Auditor
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?		N/A

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

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

Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Notes:

The scoring mechanism for the above checklists is as follows:

Scope for significant improvements = a score of 1

Compliant but with some improvement necessary = a score of 2

- Broadly compliant = a score of 3

For some questions, the scoring mechanism is not always strictly relevant. In these cases, N/A is marked and appropriate comments are provided.

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PMDS process facilitates requests for the delivery of job specific training
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Some Business Unit have provided training on the updated PSC i.e. Relevant NRRO staff has received training on TII Project Appraisal Guidelines (PAG) which are aligned with the PSC.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	The relevant funding agencies guidance documents are aligned with the PSC.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No funding of this level is given to external agencies
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Where appropriate
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	All projects are progressed in lines with Funding agencies guidance documents
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Some sanctioning authorities require ex post evaluation forms. Not all projects are at this stage.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	None
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes based on sanctioning authorities requirements
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	The relevant funding agency guidance documents are updated on a regular /periodic basis, i.e. Project Management Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines.

Checklist 1 was completed using checklist data from main expenditure Areas: Economic Development, Housing, and the National Regional Roads Office

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1	Comment/ Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes as relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	All relevant Roads projects are progressed in accordance with TII Guidelines. Note that a number of

			current NRRO projects pre-date the requirement to prepare a SAR as introduced under the revised PSC (Dec. 2019).
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

Checklist 2 was completed using checklist data from main expenditure Areas: Economic Development, Housing, and the National Regional Roads Office.

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/ Action Required
Q 3.1	Were objectives clearly set out?	3	Public lighting Retro fit programme using energy saving lights
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, economic and environment objectives
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	Retro fit programme, In line with National Policy
Q 3.4	Was an appropriate appraisal method used?	N/A	See 3.3
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	No	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Procurement rules will be complied with
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	

Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

Checklist 3 was completed using details from Retro Fit Public Lighting project which is the only current programme under this heading

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 –	Comment/ Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All projects are progressed in line with sanctioning authorities guidelines
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where a steering committee is a requirement of the project
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes in line with funding authorities requirements
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	N/A	All deviations with regards to budgets or time schedules agree with relevant funding agency
Q 4.7	Did budgets have to be adjusted?	N/A	See 4.6
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Scope of one Housing project had to be adjusted
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	See. 4.9 Yes (viability of 11% of project)
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

Checklist 4 was completed using checklist data from main expenditure Areas: Economic Development, Housing, and the National Regional Roads Office.

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/ Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Annual Service Delivery Plans (SDP) and Budgets
Q 5.2	Are outputs well defined?	3	Yes, SDP, KPI's, SLA's PMDS, Budgets, Grants
Q 5.3	Are outputs quantified on a regular basis?	3	Yes if relevant
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, see 5.2
Q 5.5	Are outcomes well defined?	3	Yes where relevant
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, see 5.2
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where relevant
Q 5.8	Are other data complied to monitor performance?	3	Where relevant
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	See 5.2
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	PSC QA process, Internal Audit assurance

Checklist 5 all current expenditure in excess of €500,000.

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

	Capital Expenditure Recently Completed	**Self-Assessed Compliance Rating: 1 –**	**Comment/ Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	None	Sufficient time has not lapsed for project completion reports
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	The relevant funding agency guidance documents are updated on a regular /periodic basis, i.e. Project Management Guidelines, Project Appraisal Guidelines, Cost Management Guidelines, Environmental Guidelines to take into account lessons learned at a national level.
Q 6.3	How many Project Completion Reports were published in the year under review?	None	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	None	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	None	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	See 6.2
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

*Checklist 6 was completed in respect of Economic Development and Roads General 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
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Checklist 7 is not applicable as no current expenditure programmes were discontinued in 2020

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Guidance documentation has been circulated and is available on the intranet.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Sectoral guidance developed in Feb 2021.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Where applicable.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and implementation
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations are reviewed and implemented by relevant parties.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Certified by the Chief Executive, submitted to NOAC and published on Sligo County Council's website
Q 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.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion	3	Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing,

		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
	of a target project with emphasis on the effectiveness and sustainability of the project.		Planning, Community and Local Government in relation to capital projects.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	n/a in 2020
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Yes- they are used as a learning tool for future projects

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year. This year various projects within the overall Cranmore Regeneration Project were reviewed.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	Less than €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	Less than €10m
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	N/A	Less than €10m
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	N/A	Less than €10m
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	At an early stage in the development of projects a programme of delivery was agreed which facilitated advanced planning
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Approval was granted in principle in 2016 for a number of masterplan projects now being

		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
			advanced.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?		This project employs cost consultants
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	At each stage of the design process risk is evaluated and actioned
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	n/a	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Agreed and implemented at an early stage
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Cost Consultants are employed and different options evaluated
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?		n/a in 2020
Q 3.2	Are objectives measurable in quantitative terms?		n/a in 2020
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?		n/a in 2020
Q 3.4	Was an appropriate appraisal method used?		n/a in 2020
Q 3.5	Was an economic appraisal completed for all projects/programmes		n/a in 2020

	exceeding €20m or an annual spend of €5m over 4 years?		
Q 3.6	Did the business case include a section on piloting?		n/a in 2020
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?		n/a in 2020
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		n/a in 2020
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?		n/a in 2020
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		n/a in 2020
Q 3.11	Was the required approval granted?		n/a in 2020
Q 3.12	Has a sunset clause been set?		n/a in 2020
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?		n/a in 2020
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?		n/a in 2020
Q 3.15	Have steps been put in place to gather performance indicator data?		n/a in 2020

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review. This year various projects within the overall Cranmore Regeneration Project were reviewed.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Contracts are always signed in line with approvals
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	There is a robust oversight body in place
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	A full design team and management structure is in

			place
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Architects/Project Managers are in place on all projects to provide delivery
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular reports are provided for, internal progress review, department review and steering group review
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Impacted by additional costs related to COVID-19
Q 4.7	Did budgets have to be adjusted?	3	Yes due to unforeseeable circumstances and changes in Government Climate Policy.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	On-going control of budgets and programme, allows timely decisions to be made on expenditure.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	n/a
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	n/a
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Funding Bodies are keep up to date with current expenditure on all projects
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year.
Q 5.2	Are outputs well defined?	3	National Key Performance Indicators
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, National Key Performance Indicators are set annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget monitoring on a monthly basis and regular team meetings to review activities carried out.
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	
Q 5.8	Are other data complied to monitor performance?	3	Other Reports as required by the Approving Authority
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly management reports
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?		n/a in 2020
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		n/a in 2020
Q 6.3	How many Project Completion Reports were published in the year under review?		n/a in 2020

Q 6.4	How many Ex-Post Evaluations were completed in the year under review?		n/a in 2020
Q 6.5	How many Ex-Post Evaluations were published in the year under review?		n/a in 2020
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		n/a in 2020
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?		n/a in 2020
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?		n/a in 2020

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		n/a in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?		n/a in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?		n/a in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?		n/a in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?		n/a in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?		n/a in 2020
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?		n/a in 2020

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Circular 24/2019 and the revised Public Spending Code documentation has been circulated to staff. Training on the Public Spending Code was held in May 2021 for staff with responsibility for managing programmes. Forty-five staff attended the training which was delivered by the IPA.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Revised guidance note prepared by the CCMA Finance Committee in 2021.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, training for relevant staff held.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Submitted on the 28th May 2021
Q 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
Q 1.9	Is there a process in place to plan for ex post evaluations?	2	Requirement for same covered as part of training sessions.

	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.		Checklists were completed by a sample of Departments and no projects meeting this criterion were identified in the checklists.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	n/a	Learnings shared across Directorates in the Council

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	n/a	No projects or programmes in excess of €10m under consideration in the sample of Departments who completed the Checklists.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Indicators relating to project delivery, costings and timelines identified as appropriate and monitoring processes in place.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Business cases and appraisals were carried out where the project has progressed. Some projects at an early stage and business cases are being prepared.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Project objectives are aligned to SDCC Corporate Objectives which include alignment with NPF and Climate Change Action Plans.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, as appropriate. For example, a Multi Criteria Analysis was carried out. Other projects are at an early stage and this work has yet to be carried out.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	As appropriate, with reports considered by Consultants/Quantity Surveyors/Architects as required. Limited suppliers for the specific product required was identified as a constraint in one project.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, estimates usually based on rates derived from recent tenders for similar work, and contingencies included for.
Q 2.10	Was risk considered and a risk mitigation strategy commenced?	3	Yes, Project Board appointed as part of tender process for qualifying projects. Another project

	Was appropriate consideration given to governance and deliverability?		reported on is at early stage and these elements are to be considered.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	n/a	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, as part of approval process and tender specification. Another project reported on is at early stage and this is to be considered
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	Yes, as required
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, prior to Part 8 and during the Part 8 process, as well as URDF approval as and where required.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	n/a

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, in Adopted Budget process, and Annual Financial Statement, and Corporate and Team Plan processes, and as part of service specific agreements such as Dublin Local Authority agreement on Fire Services.
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	For example, in the Dublin Local Authority agreement on Fire Services.
Q 3.4	Was an appropriate appraisal method used?	2	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	New LEO scheme in relation to Covid supports established. All expenditure approved by Members or National Govt.
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	n/a	

Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Yes. For example, monthly Council reports, targets set through PMDS processes and as part of the budgetary approval processes. National Indicators in place, with local KPIs where applicable.
Q 3.15	Have steps been put in place to gather performance indicator data?	2	

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, tender process followed as required, with contract signed as required.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – with oversight by Senior Staff and project partners (e.g. architects, consultants) as appropriate.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	SDCC Project Monitor tool in place.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Covid 19 has affected both budget and timescale of several projects due to cessation of construction for extended periods of time.
Q 4.7	Did budgets have to be adjusted?	2	Yes, for example due to contractor claim due to Covid delays.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Checklists were completed by a sample of Departments and no projects meeting this criterion were identified in the checklists
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, with approval by Chief Executive Order as appropriate.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Checklists were completed by a sample of Departments and one project delayed due to legal challenges was identified.

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, based on Corporate and Department Team Plans and objectives, Annual Budget process, in accordance with local and national indicators (where applicable), and various project specific plans (e.g. Public Realm Improvement Works / Litter Management Plan).
Q 5.2	Are outputs well defined?	3	For most projects yes. PMDS processes, annual budgetary process, Annual Financial Statement process, monthly statistical reports (where applicable) and internal audit reviews all feed into this.
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes as agreed to Department cost drivers and salaries
Q 5.8	Are other data complied to monitor performance?	3	Financial Monitoring, Team meetings, and PMDS process including Mid-Year Review.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, for example Quarterly Financial Statement, procurement processes, fortnightly strategy and statistical reports.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, through compliance with Corporate Procurement Policy and Processes, as well as monitoring of Budgets and through the Annual Budgetary process.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	Checklists were completed by a sample of Departments and no projects meeting this criterion were identified in the checklists
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	Not applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	n/a	As above
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	n/a	As above
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	n/a	As above
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n/a	As above
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n/a	As above
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	As above

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Additional training on the PSC being sought.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Additional training being arranged on the updated PSC. Additional in-house briefings will be required following staff movements.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Adopted at sector level
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Findings have been disseminated to all sections
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to all sections for review and action and incorporated into the planning for future projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Carried out if and where appropriate
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where appropriate

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Where appropriate
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Financial appraisal carried out where appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes

Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	As part of the 2021 budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government and review of works programme.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Where applicable considered as part of the Budget Process.
Q 3.4	Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No New projects at this level.
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2021 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2021 Budget Process
Q 3.12	Has a sunset clause been set?	3	Where appropriate - Shared Service commenced 2016 on 5 year pilot basis with annual review.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	National KPIs are in place for Local Government

Q 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 ?	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments meet on regular basis
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitored v Budgets and timelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of projects, some adjustments relating to Covid 19 required.
Q 4.7	Did budgets have to be adjusted?	3	Yes adjusted where required up / down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	To enable grant draw downs.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 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.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
Q 5.5	Are outcomes well defined?	3	Defined through the Annual Service Plans.
Q 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.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
Q 5.8	Are other data complied to monitor performance?	3	As part of the Annual Budget process.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As part of the Annual Budget process, Internal and External Audits and CE reports to Council
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	18 projects completed (11 Housing related) in 2020, post project reviews to be completed when appropriate
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Project completion reports to be published when appropriate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Ex-Post Evaluations will be completed where appropriate when sufficient time has elapsed to allow a proper assessment
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	See above
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	See above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes discontinued in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As above
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	As above
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As above
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	As above
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	As above
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	As above

Notes:

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

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Com	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	1	Await sector wide roll out of training. In the interim the process of identifying suitable training options remains ongoing.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	See 1.1
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	2	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	

		Self-Assessed Compliance Rating: 1 - 3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	1	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	

Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	2	Set out in annual service plan & annual budget
Q 3.2	Are objectives measurable in quantitative terms?	3	KPI's
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No project of this value in the current exp being considered category in 2020
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	1	
Q 3.11	Was the required approval granted?	2	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	1	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which	2	

		Self-Assessed Compliance Rating: 1 - 3	
	will allow for a robust evaluation at a later date?		
Q 3.15	Have steps been put in place to gather performance indicator data?	2	

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

	Incurring Capital Expenditure	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed	N/A	

	the need for the investment?		

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Strategic objective included in Corporate Plan. Specific objectives outlined in adopted Annual Service Plan
Q 5.2	Are outputs well defined?	3	Required outputs clearly defined in the Annual Service Plan
Q 5.3	Are outputs quantified on a regular basis?	3	Outputs quantified on a monthly basis and reported to Council through monthly management reports
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly reviews of budget vs expenditure. Regular reviews of working methods, resources and new technologies
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	2	
Q 5.7	Are unit costings compiled for performance monitoring?	1	
Q 5.8	Are other data complied to monitor performance?	3	External monitoring of data
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Regular meetings to plan, monitor and review/Quarterly financial reporting

| Q 5.10 | Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 2 | Ongoing work with external agencies/NOAC Performance Indicators |

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	1. Post-Project review completed in case where final account completed
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	1. Post-Project review completed in case where final account completed
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Post-Project review completed
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Post-Project review completed
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Post-Project review completed
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Reviewed by Sanctioning Authority
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

Notes:

(a) The scoring mechanism for the above tables is set out below:

   I.   Scope for significant improvements = a score of 1

   II.   Compliant but with some improvement necessary = a score of 2

   III. Broadly compliant = a score of 3

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	All relevant staff and agencies have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes, but training is required on an ongoing basis. We would benefit from structure and specific training for the LG Sector.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, via internal audit tracker.
Q 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.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	

| Q 1.11 | Is there a process in place to follow up on the recommendations of previous evaluations? | 1 | |
| Q 1.12 | How have the recommendations of reviews and ex post evaluations informed resource allocation decisions? | 1 | |

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	There is one project for which a CEA is currently being completed with the assistance of the NDFA.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	There is one project for which a CEA is currently being completed with the assistance of the NDFA.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No projects of this value
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No Project of this value

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects / Programmes of this level
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	The expenditure will form part of the national KPIs
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/a	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, requirement for grant approval
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as part of the Annual Budget process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, Budget performance and monitoring is in place.
Q 5.5	Are outcomes well defined?	2	Not in all cases but the approval of the Schedule of Municipal District Works is helping.
Q 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.
Q 5.7	Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
Q 5.8	Are other data complied to monitor performance?	3	Yes, Budget performance and monitoring is in place.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, Budget performance and monitoring is in place.
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	None were carried out in 2020
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	Reviewed as an In-Depth Check for the current report
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	In Depth Check carried out by Internal Audit Function
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Notes:

❖ The scoring mechanism for the above checklists is as follows:

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly compliant = a score of 3

❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff & agencies have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As training is rolled out within the sector it is expected that WCC staff will engage with this training
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	If and where appropriate
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3 (No)	3 Post Projects reviews completed - 2020 was impacted by Covid Measures which delayed projects
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	If and where appropriate

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A in 2020	No projects of this value
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No Project of this value

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

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
Q 3.2	Are objectives measurable in quantitative terms?		To an extent
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects/Programmes of this level
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Internal co-ordinating team in most cases
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Internal co-ordinating team in most cases
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports were prepared in most cases
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
Q 4.7	Did budgets have to be adjusted?	YES	Yes Up and Down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes in most cases
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	All feasibility exercises completed at the consideration stage of projects
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	This would be a requirement for grant approval

Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	With one exception in 2020 in the case of a Housing Project

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

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes as part of the budget process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for local government
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes budget performance monitoring is in place
Q 5.5	Are outcomes well defined?	3	Annual Services Plans and SMDWs
Q 5.6	Are outcomes quantified on a regular basis?	3	Annual Services Plans and SMDWs
Q 5.7	Are unit costings compiled for performance monitoring?	3	National KPIs are in place for local government
Q 5.8	Are other data complied to monitor performance?	3	Yes budget performance monitoring is in place
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes budget performance monitoring is in place
Q 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 in the year under review.

	Capital Expenditure Recently Completed	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	3 (No)	Roads and Housing Projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	1(No)	Housing Project
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3 (No)	Roads and Housing projects
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Circulated inhouse and notified to DHLGH where relevant
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	No	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A in 2020	No projects of this value in 2020.

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

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programme relevant to PSC in 2020
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2020
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2020
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2020
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2020
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2020
Q 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 2020

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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Senior Management, budget holders & project staff are aware of PSC requirements. Training for all staff and refresher training for all current staff would be advantageous.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Not all
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Not applicable
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	If and where possible
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	If and where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	If and where possible
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where possible

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, where appropriate
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where appropriate
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	Not applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, where appropriate
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	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
Q 3.1	Were objectives clearly set out?	2	For future projects/programmes
Q 3.2	Are objectives measurable in quantitative terms?	2	For future projects/programmes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	For future projects/programmes
Q 3.4	Was an appropriate appraisal method used?	2	For future projects/programmes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not applicable
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	For future projects/programmes
Q 3.11	Was the required approval granted?	3	For future projects/programmes
Q 3.12	Has a sunset clause been set?	N/A	Not applicable
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	For future projects/programmes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	Not applicable
Q 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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	For projects where tender phase is complete, signed contracts are in line with the Approval in Principle
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	In accordance with the contract management agreements particular to each contract/project
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In general
Q 4.7	Did budgets have to be adjusted?	3	Those adjusted were done in a structured and agreed manner.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	In general
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	As appropriate
Q 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
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	As appropriate
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Yes

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	As per Annual Service Plans
Q 5.2	Are outputs well defined?	3	Yes, through budgetary process, Annual Service Plans and national KPIs where appropriate
Q 5.3	Are outputs quantified on a regular basis?	3	Yes through management and annual reports and departmental returns
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, through budgetary compliance and monitoring of Annual Service Delivery Plan.
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, using Annual Service Plans.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, using KPIs.
Q 5.8	Are other data complied to monitor performance?	3	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 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 in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Most but not all yet – ongoing.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Where appropriate/possible
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Yes, for those completed.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not applicable

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not applicable