PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

QA Checklists – Step 3

When completing the checklists, organisations should consider the following points.

- The scoring mechanism for the checklists is a 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 may be 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 the annual number of formal evaluations, economic appraisals, project completion reports[1] and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;

[1] [1] Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available here

d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

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	Senior management, budget holders and project staff are aware of PSC requirements.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Guidance documentation and relevant updates are circulated.
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	A guidance document was developed, dated Feb '21, adapting the PSC to Local Government requirements
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	Where applicable
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Recommendations, when made, are notified to relevant parties
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	QA report has been certified by the Chief Executive, submitted to NOAC, and published on Carlow Co 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	Required sample of projects 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 of a target project with emphasis on the effectiveness and sustainability of the project.	2	PSC requirements and Departmental guidelines are adhered to.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Formal evaluation undertaken in respect of one project.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Findings/outcomes are noted for consideration/action.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Used as a learning tool for future projects.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Initial capital appraisal is undertaken for projects and programmes over €10m. No projects at this stage during 2022.
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	Not evident from in-depth reports.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Work was undertaken in accordance with PSC requirements & Departmental guidelines
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Work was undertaken in accordance with PSC requirements & Departmental guidelines
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where required
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	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?	2	Costings are available. Contingencies are included in project estimates.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	At each stage of the process, risk is monitored, 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?	2	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	2	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?	2	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?	2	VFM is confirmed at decision Gates. Chief Executive Orders are available for Council managed projects.
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	Objectives of increased revenue expenditure are monitored by Departments and outlined as part of the budget process.
Q 3.2	Are objectives measurable in quantitative terms?	2	Depends on service categories being examined.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	New current expenditure under consideration represents a budgeted increase in existing services as a result of increased activity/costs in the programme.
Q 3.4	Was an appropriate appraisal method used?	2	See comments 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	No expenditure in this category
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?	3	Expenditure included as part of the annual budget process
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	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?	3	Expenditure will form part of National KPIs
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Expenditure will form part of 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
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	Capital programs are managed by senior staff members in the organisation
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 at required level
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Budget monitored in financial management system and meetings were held re project progression & delivery
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In the majority of instances, projects came in within budget and the specified timeframe
Q 4.7	Did budgets have to be adjusted?	3	Occasionally
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	
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	Approval/funding Bodies are informed of expenditure on projects or other significant changes
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 Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Objectives are outlined in the annual budget process
Q 5.2	Are outputs well defined?	2	National KPI's are in place for the Local Government sector
Q 5.3	Are outputs quantified on a regular basis?	2	KPIs are established each year for specific services
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Yes. Budget performance and monitoring of output is in place
Q 5.5	Are outcomes well defined?	2	Mechanisms & measurements are in place to ensure outcomes are defined (Ref Business Plans/Risk Registers)
Q 5.6	Are outcomes quantified on a regular basis?	2	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?	1	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 & quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Yes. Chief Executive's monthly report to Council.

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	No projects/programmes relevant to the PSC in 2022
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 2022
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 2022
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 2022
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 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	No projects/programmes relevant to the PSC in 2022
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 2022
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/programmes over €50m.

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 projects/programmes relevant to the PSC in 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No projects/programmes relevant to the PSC in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No projects/programmes relevant to the PSC in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No projects/programmes relevant to the PSC in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No projects/programmes relevant to the PSC in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No projects/programmes relevant to the PSC in 2022
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No projects/programmes relevant to the PSC in 2022

Cavan County Council

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

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**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	2022 is the 9th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant Documents for 2022 were circulated to all relevant staff & they were instructed & advised on same. A National training course/programme on the PSC specific for the Local Government Sector 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	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	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, in-depth checks and additional Internal Auditor spot checks are 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 is updated Annually & Assurance of compliance with the PSC is 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 A/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	2 out of the 9 projects/programmes that ended in 2022 had a completion report or similar carried out in 2022. 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.

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 SAR's are submitted in accordance with the relevant 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 in accordance with the relevant Approving Authority guidelines and requirements. (e.g. was included in a SAR).
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**	Not Applicable, however where required this will be conducted in accordance with 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. (e.g. was included in a SAR).
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	**N/A**	Not Applicable, however where required this will be conducted in accordance with 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?	**N/A**	Not Applicable, however where required this will be conducted in accordance with 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 in accordance with the relevant Approving Authority guidelines and requirements. (e.g. was included in a SAR).
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements. (e.g. was included in a SAR).
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 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?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements. (e.g. was included in a SAR).
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?	**N/A**	Not Applicable, however where required this will be conducted in accordance with relevant procurement rules (both National and EU).
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	**N/A**	Not Applicable, however where required the CWMF will be implemented .
Q 2.15	Were State Aid rules checked for all support?	**N/A**	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – where applicable,
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	**N/A**	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
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 - in accordance with the relevant Approving Authority guidelines and requirements.
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?	**N/A**	Not Applicable,
Q 3.11	Was the required approval granted?	**N/A**	Not Applicable,
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**	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?	2	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?	2	Yes – where applicable – Data is available and can be given to the relevant Approving Authority if required.

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 this is done by Council Staff or outsourced to Consultants/Contractors.
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 at a suitably senior level for the scale of the project.
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 – However due to challenges in respect of COVID 19, Supply difficulties and Delays, Price Inflation, increase in Fuel and Energy costs etc some agreed changes to budgets and time scales were necessary.
Q 4.7	Did budgets have to be adjusted?	**3**	Yes – where applicable, Budgets were adjusted.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	**3**	Yes – where applicable
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 – where applicable. Preliminary Business Case (PBC) highlighted inflationary increases from initial proposal
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 applicable in accordance with the relevant Approving Authorities guidelines and requirements.
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
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**	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Service Level Agreements / Schemes / programmes, Strategies, various Plans e.g. Development Plans, Corporate Plan, Annual Service Delivery Plans, Business Plans etc, and relevant Statutory Regulations/Acts and Requirements etc.
Q 5.2	Are outputs well defined?	**3**	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Service Level Agreements, Schemes / Programmes, Annual Budget process, Annual Service Delivery Plans and other relevant 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 Service Level Agreements, monitoring Budgets, Expenditure and Performance, Recording Lessons learned, using online systems and various Databases e.g. Debt Management systems and through various Reports e.g. Budgetary Progress Reports.
Q 5.5	Are outcomes well defined?	**3**	Yes – outcomes are well defined as part of the relevant Statutory Regulations / Acts, Annual Service Delivery Plans and other relevant Plans, Strategies, Schemes / programmes, Annual Budget process and through various Reports e.g. Annual Reports.
Q 5.6	Are outcomes quantified on a regular basis?	**3**	Yes – outcomes quantified regularly and reported to the relevant Approving Authority as required e.g., monthly/quarterly/annually.
Q 5.7	Are unit costings compiled for performance monitoring?	**3**	Yes – where applicable, in accordance with the relevant Service Level Agreements and KPI's.
Q 5.8	Are other data complied to monitor performance?	**3**	Yes – in Team Meetings, CE Monthly Reports and other various reports/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 compliance with statutory requirements, Service Level Agreements, Reviewing Lessons Learned, Debt Management systems and other Budgetary Tools, KPI's, Surveys, Annual Service Delivery Plans, and using online systems and various Databases etc.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	**3**	Yes – through Service Level Agreements, Schemes / Programmes / National Initiatives, Annual Reports to NOAC, KPI's, Internal Audits etc.

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**	2 out of the 9 projects/programmes that ended in 2022 had a completion report or similar carried out in 2022. 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
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	**3**	2 out of the 9 projects/programmes that ended in 2022 had a completion report or similar carried out in 2022. 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 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	**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 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 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	**N/A**	No programmes relevant to PSC in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	**N/A**	No programmes relevant to PSC in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	**N/A**	No programmes relevant to PSC in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	**N/A**	No programmes relevant to PSC in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	**N/A**	No programmes relevant to PSC in 2022
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 2022

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 (incl. through training)?	2	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. Further roll out of training on the revised PSC requirements to the Local Government sector is anticipated and welcomed.
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 on the revised PSC requirements 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?	2	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 (v4).
1.4 Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the PSC?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Yes, previous recommendations have been submitted to the relevant sections where in-depth checks have taken place for Capital and Current Expenditure.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits would be required to verify that recommendations have been acted upon.
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?	2	The required samples of both Current and Capital spending will be reviewed over the 3-year period
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	No
1.10 How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	1	None.
1.11 Is there a process to follow up on the recommendations of previous evaluations?	1	

1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	2	The relevant sections have been informed of what recommendations they should consider for future projects.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a 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?	2	Yes, in conjunction with the relevant government department, i.e. approving authority.
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
2.4 Were the proposal objectives SMART and aligned with government policy including National Planning Framework, Climate Migration Plan, etc?	2	Yes, where applicable
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where applicable
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, where applicable
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	2	Yes, where applicable
2.8 Were sufficient options analysed in the business case for each capital proposal?	2	Yes, where applicable
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
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes, where applicable
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	N/A in 2022
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, where applicable
2.13 Were procurement rules (both national and EU) complied with?	3	Yes
2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
2.15 Were State Aid rules checked for all support?	N/A	
2.16 Was approval sought from the Approving Authority at all decision gates?	3	Yes
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
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 in 2022

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

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

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1- 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes, relevant teams within Departments met on a regular basis.
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 and Elected Members/Members of the public are informed by the monthly Chief Executive Report
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, with Departmental approval
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.)	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 Approving Authority?	3	Yes, Sanctioning Authority approved increased costs
4.12 Were any projects/programmes/grant schemes terminated because of Deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

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

review.

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programmes defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National Key Performance Indicators are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	Key Performance Indicators 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 Departmental 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 Departmental returns are made. Audits also occur.
5.5 Are outcomes well defined?	3	Annual Service Delivery Plans enhance this measurement. Also, Corporate Plans, Annual Budget, Annual Report, County Development Plan, meetings with the Department.
5.6 Are outcomes quantified on a regular basis?	2	Annual Service Delivery Plans enhance this measurement. Also, Annual Reports and Quarterly Financial Reporting
5.7 Are unit costings compiled for performance monitoring?	3	The Council complies with National Key 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	Yes, Data compiled in each service area, monthly expenditure monitoring, Annual Budget and AFS processes facilitate monitoring.
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. All expenditure is evaluated annually across these service levels as part of the Budget process and Annual Reports, Quarterly Financial Reporting and the monthly Chief Executive Report.
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.

[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	Two project completion reports were completed in 2022 by the Housing Department
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Staff involved in projects noted lessons learned for incorporation into future projects.
6.3 How many Project Completion Reports were published in the year under review?	1	None
6.4 How many Ex-Post Evaluations were completed in the year under review?	1	None
6.5 How many Ex-Post Evaluations were published in the year under review?	1	None
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	Project managers in the Housing Department complete Project Completion Reports and these reports are reviewed by the relevant Government Department
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**	**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 2022
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2022
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2022
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2022
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2022
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2022
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 2022

Cork City Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	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.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Project Managers are made aware of their responsibilities regarding PSC via internal and on the job 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
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	Yes, all in-depth check recommendations as they arise are disseminated to the relevant Department and Project Manager via a tracker.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations are applied to new 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, there were 4 capital projects and 1 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	Where post project reviews are a requirement of the sanctioning authority
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	3 in number
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?		Informal process where Project Managers share recommendations

		2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions take into account previous 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?	3	Within Housing, this is completed in accordance with HOUSING FOR ALL PLAN requirements. SAR completed for other project over €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?	3	Performance indicators are specified at the outset.. A tracker sheet, managed by the HOUSING DELIVERY COORDINATION OFFICE (of the LGMA), is used to gather the data.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Capital Appraisals 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?	2	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 required to be prepared in accordance with funding agencies and internal Capital budget procedures
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, an appraisal process must be completed before budgets are allocated. Controlled centrally by Finance. Approval Authority makes ultimate decision on Affordability
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisals are required to be signed off in advance of any costs are incurred and in line with DHLGH requirements
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Option Assessment forms part of approval process
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	Cost estimates are prepared in accordance with the DHLGH & funding agency requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Review meetings with funding agencies addresses these.

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	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	These form the basis of the Capital Appraisals referred to above. Both elements are documented further outside of the Capital Appraisal format.
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	Yes, but improvement needed in documentation
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

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	N/A
Q 3.6	Did the business case include a section on piloting?	N/A	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	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	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	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	N/A
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	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	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	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
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?	2	Reports are more formalised during the construction stage and could be improved for the stages prior to construction.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes, generally projects remained within budget however construction inflation did cause cost increases
Q 4.7	Did budgets have to be adjusted?	2	Yes submissions are required to be made to the DHLGH for additional funding to cover the additional costs
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes in general they were made within the time limits allowed for in the contracts
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 due to the impact of hyperinflation and supply chain related issues.
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?	1	Yes, approval is sought where necessary but delays in granting of 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?	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 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	7
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	For completed reports reviews carried out with Sponsoring Agency.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	5
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	2
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	2
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?	2	Yes
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 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	

Cork County Council

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

		General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	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	
1	*2*	Has internal training on the Public Spending Code been provided to relevant staff?	2	
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	
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	
1	*5*	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
1	*6*	Have recommendations from previous QA reports been acted upon?	3	
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	
1	*8*	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
1	*9*	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
1	*10*	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	
1	*11*	Is there a process to follow up on the recommendations of previous evaluations?	2	
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
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? Have steps been put in place to gather performance indicator data?	2	
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	
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	
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?	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?	3	

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year				
Q	*No.*	**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?	2	
3	*3*	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	
3	*4*	Was an appropriate appraisal method used?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
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?	2	
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	*All respondents replied 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	*The single response received related to social housing provision, which is government target driven. It was noted that this rating reduced, however this is likely attributable to the nature of the service delivery.*
3	*11*	Was the required approval granted?	N/A	*All respondents replied N/A*
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?	3	
3	*14*	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*

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.

Q	*No.*	**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	
4	*2*	Did management boards/steering committees meet regularly as agreed?	3	
4	*3*	Were programme co-ordinators appointed to co-ordinate implementation?	3	
4	*4*	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
4	*5*	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4	*6*	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4	*7*	Did budgets have to be adjusted?	2	
4	*8*	Were decisions on changes to budgets / time schedules made promptly?	3	
4	*9*	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
4	*10*	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
4	*11*	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
4	*12*	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.				
Q	*No.*	**Incurring Current Expenditure**	**Self-Assessed Compliance Rating: 1 -3**	**Comment/Action Required**
5	*1*	Are there clear objectives for all areas of current expenditure?	3	
5	*2*	Are outputs well defined?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
5	*3*	Are outputs quantified on a regular basis?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
5	*4*	Is there a method for monitoring efficiency on an ongoing basis?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
5	*5*	Are outcomes well defined?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
5	*6*	Are outcomes quantified on a regular basis?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
5	*7*	Are unit costings compiled for performance monitoring?	2	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*

5	*8*	Are other data complied to monitor performance?	2	
5	*9*	Is there a method for monitoring effectiveness on an ongoing basis?	2	
5	*10*	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

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

Q	*No.*	**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?	1	
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?	1	*The majority of respondents replied N/A*
6	*4*	How many Ex-Post Evaluations were completed in the year under review?	1	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
6	*5*	How many Ex-Post Evaluations were published in the year under review?	1	
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	
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	*All respondents replied 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.				
Q	*No.*	**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	*It was noted that the rating on this has reduced from previous year. It appears this may be attributable to better understanding of PSC requirements and will be considered as part of next years quality assessment.*
7	*2*	Did those reviews reach conclusions on whether the programmes were efficient?	3	
7	*3*	Did those reviews reach conclusions on whether the programmes were effective?	3	
7	*4*	Have the conclusions reached been taken into account in related areas of expenditure?	3	
7	*5*	Were any programmes discontinued following a review of a current expenditure programme?	3	
7	*6*	Were reviews carried out by staffing resources independent of project implementation?	2	
7	*7*	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	

Dún Laoghaire- Rathdown County Council

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

General Obligations not specific to individual projects/programmes	**Self-Assessed Compliance Rating: 1 - 3**	**Discussion/Action Required**
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the 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 2022.
1.2 Has internal training on the Public Spending Code been provided to relevant staff?	3	
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 have been developed 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	
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 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?	N/A	
1.11 Is there a process in place to follow up on the recommendations of previous evaluations?		A Project Governance Board and Sub Group is in place to provide a governance framework for Capital Projects in dlr. It has done considerable

	2	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	

- 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

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 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 Public Realm Group
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	
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	
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?	3	Yes, where relevant
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?	3	

- 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

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 2022 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?	3	Yes
3.11 Was the required approval granted?	3	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	2	

current expenditure programme which will allow for a robust evaluation at a later date?		
3.15 Have steps been put in place to gather performance indicator data?	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:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - 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	

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

- 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

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 Budget, Department Business plans, Annual works programmes, Annual Service Delivery Plan and Performance Indicators
5.2 Are outputs well defined?	3	Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan, 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	Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan, PMDS, Annual Report, NOAC Performance Indicators Report (annual) and Annual Service Plan
5.5 Are outcomes well defined?	3	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	Yes, regular review 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 who report to an Audit Committee and LGAS audit requests

- 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

+[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?	N/A	
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?	N/A	
6.4 How many Ex-Post Evaluations were completed in the year under review?	N/A	
6.5 How many Ex-Post Evaluations were published in the year under review?	N/A	
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	

- 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

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No services ceased in 2022
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No services ceased in 2022
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No services ceased in 2022
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No services ceased in 2022
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No services ceased in 2022
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No services ceased in 2022
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No services ceased in 2022

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.

Donegal County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	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 regard. 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 2022 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 2022. (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 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	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?	3	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?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	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 at the appropriate decision gates for projects estimated to cost over €100m?	NA	

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 -**	**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 21st November 2022.
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. Inflationary costs in 2022 were outside the control of Local Authority.
Q 4.7	Did budgets have to be adjusted?	2	On some occasion's 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?	2	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 are 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 are 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	Nineteen 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 in previous years, 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)?	2	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	
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	Updated governance guidelines were introduced in Sep 2022 bringing the DCC governance process more aligned to the 2019 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?	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.	3	DCC Governance procedures have been in place since 2015 and were further updated in 2022. 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?	2	5 Project Reviews have been carried out in 2022 in line with the DCC governance procedures. These reviews were submitted to the CPSO

			and disseminated into lessons learned document. The Lessons learned document is shared on the DCC Intranet.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	1. Significant Issues and recommendations from project reviews are highlighted to the governance board so they can be addressed. 2. A DCC Project Manager Network is in place since 2018. This facilitates communication of lessons learned. 3. Lessons learned are shared to all staff through the staff Intranet
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	Some areas of SAR need improvement
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?	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?	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?	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**
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?	N/A	
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	
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	As much as possible. Prolongation issues added to costs/budget. E.g. Covid delay on fee schedule and dispute resolution on volumetric projects
Q 4.7	Did budgets have to be adjusted?	2	In line with Above.
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?	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 Audit reviews • Local Government Audit • 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

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	5 project completion reports submitted to CPSO in 2022.
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	Lessons learned updated and shared on the CPSO Lessons Learned Register.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	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?	3	
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	
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, 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 are circulated to all relevant staff by the PSC co-ordinator
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	

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	
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	
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

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	Relevant staff have been notified of their obligations under the PSC. Training commenced in 2022.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	PSC Training commenced during 2022.
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 document has been adapted for LA sector and is available on the 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?	2	Agreements in place with relevant agencies.
Q 1.5	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.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	SMT progress reports on all audit recommendations.
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	PSC QA Report has been signed by CE, issued to NOAC; and published on the City Council website.
Q 1.8	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.
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	The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	0	No Post-Project Reviews were delivered during 2022.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	SMT progress reports on all recommendations.
Q 1.12	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 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	All Business cases presented and approved by Elected Members.
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	Specific targets and metrics are incorporated into Business cases for each Project.
Q 2.3	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.
Q 2.4	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.
Q 2.5	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.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Plans compiled as required by Funding Departments.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Approval in Principle acquired for each Project.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Plans compiled as required by Funding Departments.
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	Plans compiled as required by Funding Departments.
Q 2.10	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.
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	Plans compiled as required by Funding Departments.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Procurement complies with Laws & Regulations.

Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Plans compiled as required by Funding Departments.
Q 2.15	Were State Aid rules checked for all support?	3	Plans compiled as required by Funding Departments
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Approval at each stage acquired for each Project.
Q 2.17	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.
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	Departmental Circulars on Financial Supports.
Q 3.2	Are objectives measurable in quantitative terms?	3	Departmental Circulars on Financial Supports.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Departmental Circulars on Financial Supports.
Q 3.4	Was an appropriate appraisal method used?	3	Departmental Circulars on Financial Supports.
Q 3.5	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.
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	Departmental Circulars on Financial Supports.
Q 3.11	Was the required approval granted?	3	Departmental Circulars on Financial Supports.
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	Agreed with Funding Dept. Received Council approved
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Regular Meetings were held
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – Senior Staff Member appointed
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 – Senior Staff Member appointed
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes – Regular Projects Reports prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No, inflation /supply chain delay led to overruns
Q 4.7	Did budgets have to be adjusted?	2	Yes, in line with Inflation/Supply Chain Delay Co Operation Framework
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Changes were negotiated accordingly
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	Land issues and Stalled stages of projects questioned by Council
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	Decision at Executive and Council levels
Q 4.11	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
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?	0	Yes, serious deviations from the programme resulted in a termination

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	Almost all of the Service Levels have stated objectives
Q 5.2	Are outputs well defined?	2	Key Performance Indicators and objective targets are set
Q 5.3	Are outputs quantified on a regular basis?	2	Quarterly reports to SPCs and to Council
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Monthly and quarterly Finance Reporting
Q 5.5	Are outcomes well defined?	2	Quarterly monitoring of ongoing progress
Q 5.6	Are outcomes quantified on a regular basis?	2	Monthly and quarterly objectives reporting
Q 5.7	Are unit costings compiled for performance monitoring?	2	Limited evidence of the use of Unit Costings as part of performance monitoring
Q 5.8	Are other data complied to monitor performance?	2	Monthly and quarterly objective reporting
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Monthly and quarterly objective reporting
Q 5.10	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 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?	0	There were No Project Completion Reports completed in 2022
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?	0	There were No Project Completion Reports completed in 2022
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	N/A
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	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?	1	No reviews were made of the Projects finished during 2021
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 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 circulated details of PSC training courses and will continue to engage with staff in relation to this.
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. PSC has been adapted specific to Local Govt
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 in part 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 Complianc	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?	3	No as the one project it applies to is in its infancy Phase 0 (NRPO N84 Galway / Curraghmore)
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?	3	No as the one project it applies to is in its infancy Phase 0 (NRPO N84 Galway / Curraghmore).

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 Divisional 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 Budget 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
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?	N/A	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?	N/A	Carried out when required by specific funding bodies.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Carried out when required by specific funding bodies.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	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?	N/A	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	

Notes for Checklists as per PSC: When completing the checklists, organisations should consider the following points.

- The scoring mechanism for the checklists is a 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 may be 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 the annual number of formal evaluations, economic appraisals, project completion reports[1] and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

[1] [1] Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available here

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	2022 is the 9th 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. 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	10 Project Completion reports were completed and published in 2022.
1.11 Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes – in relation to qualifying projects.
1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	3	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?	3	Yes, in conjunction with relevant body/agency, where applicable
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	Yes, in conjunction with relevant body/agency, where applicable
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	No project in this segment of Inventory has exceeded €100m
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	No project in this segment of Inventory has exceeded €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
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?	3	
4.7 Did budgets have to be adjusted?	3	Only In exceptional cases were budgets adjusted in response to unforeseen factors emerging during project development and in consultation with Sanctioning Authority.
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 2022. 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. Robust budgetary management process in place.

[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	10 Project Completion Reports Completed
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?	2	10 Project Completion Reports published
6.4 How many Ex-Post Evaluations were completed in the year under review?	2	1 Ex-Post Evaluation report completed in 2022,
6.5 How many Ex-Post Evaluations were published in the year under review?	2	1 Ex-Post Evaluations Published in 2022
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	Yes, where applicable
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Yes, where applicable
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	Not relevant to current inventory

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 2022
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2022
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2022
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2022
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2022
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2022
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 2022

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 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
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.	3	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?	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 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?	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 2022
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 2022
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 2022

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 2022			
	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
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 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 2022			
	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 2022

	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 2022

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 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2022
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2022

Kilkenny County Council

Checklist 1 – To be completed in respect of general obligations not specific to individualprojects/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 relevantstaff?	2	Consideration is being given to a formal rollout of training through an external company.
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 thatagencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	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 publishedon the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depthchecking 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 sustainabilityof 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	Formal evaluations are carried out where required -

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	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?	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 andprogrammes over €10m?	3	Yes
Q 2.2	Were performance indicators specified for each project/programme which willallowfor 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 andeconomic appraisal, completed for all capital projects and programmes?	3	Where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policyincluding National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capitalprojects or capital programmes grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriateconsideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decisionmaking?	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 Rating: 1	Comment/ActionRequired
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/programmes exceeding €20m or an annual spend of €5m over 4 years?	No	The items falling into this category are either an ongoing essential function of the Local Authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out at local level, e.g. Operation of the Fire Service
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	All team plans include the importance of National KPI's

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 - 3**	**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	We're 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 – 2021 and subsequent world events impacting on materials & energy inflation
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 adequateexamination?	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 deviationsfrom 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 contextof 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/ActionRequired**
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' of programmes/projects?	2	

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemesdiscontinued 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 underreview?	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 theApproving Authority?	N/A	N/A
Q 6.3	How many Project Completion Reports were published in the year underreview?	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 theApproving 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 projectsover €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 contextof Local Government

Checklist 7 – To be completed in respect of current expenditure programmes that reached the endof 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/ActionRequired**
Q 7.1	Were reviews carried out of current expenditure programmes thatmatured during the year or were discontinued?	N/A	No programme relevant to PSC in 2022.
Q 7.2	Did those reviews reach conclusions on whether the programmes wereefficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes wereeffective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas ofexpenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a currentexpenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of projectimplementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessonslearned from reviews?	N/A	

Laois County Council

Checklist 1 – To be completed in eneral 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 Public Spend 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 and requested for 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 for Local Authorities structures Feb '21. OPW Procurement Frameworks for elements of works with Deeds of Adherence signed.
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	Ongoing budget checks are carried out.
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 the 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 2020-2022 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, which will be checked by Internal Audit.
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 2022.
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 – All projects must go through 4 Stages of Dept approval. N/A for other divisions.
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, as 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, as appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, as appropriate
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
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, as appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, as appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, as 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, as appropriate
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, as appropriate
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, as appropriate
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, as appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, as appropriate

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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 & Agency/Recoupable Services.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, as appropriate.
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/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	Not in all cases, budgets and programmess were adjusted accordingly sometimes due to scope changes, approval was sought prior to any budget increase/delays.
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 project was withdrawn due to 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	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 startups/new jobs created/uptake of LEO support ▪ 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. ▪ NOAC performance Indicators. ▪ 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 ▪ NOAC performance Indicators. ▪ 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 – ISAE 3402 Compliance Audit carried out annually.

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	▪ 1 Roads Capital Scheme at final account stage, created a 'Lessons Learnt Register' in 2022.
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

Laois County Council

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 2022.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2022.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2022.
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 2022.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2022.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2022.
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 2022.

Leitrim County Council

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

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
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 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?	2	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 submitted to and certified by the Chief Executive Officer, 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? 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 were 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 in place to follow up on the recommendations of previous evaluations?	1	This process will be developed by incorporating project evaluations into the Internal Audit Programme 2022/2023
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 Development 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 Require
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2022
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2022
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 2022
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2022
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 2022
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2022
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 2022
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 2022
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 2022
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 2022
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2022
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2022
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2022
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 2022
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2022

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 Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	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?	1	None
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 2022/2023
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

Limerick City & 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	LCCC Procurement Policy and the overview by the Requisition Unit ensures adequate awareness of the requirements from a procurement perspective on every order raised.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	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?	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?	3	Recommendations have been disseminated to appropriate sections, and implemented
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?	3	Process currently under way for implementation of PPR on

			all projects. (3 post project evaluations)
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: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Project appraisal, Feasibility and Options reports are produced on all major schemes and approval sought from Sponsoring authority before proceeding to tender.
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 and 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?	2	Projects are scrutinised through the Capital Works

	Were appropriate budget contingencies put in place?		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	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Business cases for new projects are prepared for and assessed by central government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Procurement Unit assist with queries and training is ongoing - Refresher and new users
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, in line with guidelines
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	

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
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	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
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?		No Pilot scheme undertaken 2022
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		No Pilot scheme undertaken 2022
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?		No Pilot scheme undertaken 2022
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		No Pilot scheme undertaken 2022
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	Extensions to budgets or timelines sought from approving body where appropriate
Q 4.7	Did budgets have to be adjusted?	2	As required - occasionally
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 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?	3	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?	2	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	0	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
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?	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?	2	Yes, ongoing process involving senior management and approving authority
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	Y	Reviews can highlight improved efficiencies in a number of areas i.e. air, noise, modal shift patterns.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	Y	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N	N/A for year under review
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N	N/A
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.

Longford County Council

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	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	The Audit Findings Tracker is used to follow up 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 post project reviews were completed for significant capital projects that were completed in 2022.
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 **23 units at Richmond Street, Longford**

	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	Dept approval received and contract signed, contractors on site in Q2 2023
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?	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?	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	
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?	N/A	Contract just commenced
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	
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 **A06 SUPPORT TO THE HOUSING CAPITAL PROGRAMME**

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Funding provided from March 2022 for the appointment of 7 staff to deliver on the social housing capital programme
3.2 Are objectives measurable in quantitative terms?	3	Deliver the targets set out in the Housing for All programme
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 **MIDLAND ENERGY RETROFIT PROGRAMME 2023**

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Dept allocation did not meet the costs of the retrofitting works
4.7 Did budgets have to be adjusted?	3	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Yes submission made to the Dept to justify extra costs of retrofitting of houses
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Discussion held with the Dept on cost shortfall no increase in funding approved

4.12Were 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
Environment

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 Corporate Plan sets out the key corporate objectives. Annual Budgets set spending targets and the operations are outlined in ASDP, and managed through the TDP, and IPP.
5.2 Are outputs well defined?	3	Yes, each budget is linked to clear objectives and targets, including performance related targets
5.3 Are outputs quantified on a regular basis?	3	Yes, monthly team meetings and budget controls. Follow up on monthly, quarterly, annual targets and report on same. The litter pollution system and RMCEI returns quantity outputs.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes per 5.3 above, plus Monthly Management updates and quarterly and annual national return
5.5 Are outcomes well defined?	3	Yes, in some cases through service indicators and other through delivery of a robust programme of work
5.6 Are outcomes quantified on a regular basis?	3	Yes per 5.3 above, plus through monitoring, capturing, and reporting on litter, waste and noise. National campaigns such as tidy towns, and IBAL report provide independent scrutiny of our performance in comparison to other LAs
5.7 Are unit costings compiled for performance monitoring?	N/A	N/A
5.8 Are other data compiled to monitor performance?	3	In addition to the litter database there is a separate database for legal proceedings. Data is also collated on the NIECE System for comparative and analytical purposes.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes, people through PMDS. Monitoring effectiveness through regular team meetings and quarterly and annual reports Processes and systems are monitored and managed through on line systems.

5.10 Has the organisation engaged in any other 'evaluation proofing'1 of programmes/projects?	3	Stats are available for checking.

[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 **ESSENTIAL REPAIR GRANTS 2022**

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	3	Claim submission made to the Dept with supporting documentation per approved projects funding
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	

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
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not reported in PSC 2022
1.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not reported in PSC 2022
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not reported in PSC 2022
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not reported in PSC 2022
1.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not reported in PSC 2022
1.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	Not reported in PSC 2022
1.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not reported in PSC 2022

Louth County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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)?	3.0	Relevant staff and seniors are made aware of the requirements of Public Spending Code through (i) training, where relevant (ii) de-briefing sessions (iii) procurement steering committee meetings (iv) policy and procedures and addendums (v) dedicated time points i.e. before, during and after the PSC audit conducted by third-party auditors
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2.5	Public Spending Code Guides are available to all staff on the procurement portal. The Policy and Procedures document captures the PSC and a recent addendum has been compiled and issued on the "5-Step QA Reporting Requirements for the PSC", dated 05th January 2023. The PSC and its' requirements are captured in the Procurement Steering Meetings and findings from audits are communicated and discussed and have been found to be an excellent form of learning
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?	3.0	Yes – adapted sectoral guidelines have been developed
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3.0	Yes – where in the position of Approving Authority
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3.0	Recommendations have been relayed to relevant staff with action plans put in place. 2022 is the 9th year of the exercise in the Local Government Sector
Q 1.6	Have recommendations from previous QA reports been acted upon?	3.0	Recommendations have been relayed to relevant staff and action plans are at various stages
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?	3.0	Available on Louth County Council Website and certified by CEO, located at: https://www.louthcoco.ie/en/publications/finance_reports/public-spending-code/ Report submitted to NOAC
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3.0	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.	3.0	Process in place and discussed in Steering Meeting in detail in October 2022 capturing (i) Review / Project Completion Report (ii) Ex-Post Evaluation (iii) Post Project Review (iv) Project Review / Project Review on Completion / End of Project Report

	General Obligations not specific to individual projects/programmes.	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?	2.0	Projects at different stages and representative sample viewed
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3.0	All projects are reviewed in line with original submission to the relevant department / agency to ensure they meet the targets
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Relevant staff aware and factored into similar type projects

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

	General Obligations not specific to individual projects/programmes.	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?	3.0	One 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?	3.0	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?	2.0	Yes, where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3.0	Yes, where applicable and in line with the requirements of the relevant government body/agency e.g. TII/NTA templates
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2.0	Yes, where applicable
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3.0	Yes, where applicable and confirmed with relevant department
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3.0	Yes, where applicable
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3.0	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?	3.0	Yes, where applicable
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2.0	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?	3.0	Completed in line with the requirements of the relevant government body/agency
Q 2.13	Were procurement rules (both National and EU) complied with?	3.0	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3.0	Yes
	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 2.15	Were State Aid rules checked for all support?	3.0	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3.0	Yes

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3.0	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 >€100m

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.

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 3.1	Were objectives clearly set out?	3.0	Outlined to Members of Council as part of the budget process
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?	2.0	

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

	General Obligations not specific to individual projects/programmes.	**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?	3.0	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3.0	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3.0	Internal co-ordinating team in place in the majority of 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?	3.0	Internal co-ordinating team in place in the majority of cases
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3.0	Progress reports for the department and quarterly for CE
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2.0	In the majority of cases
Q 4.7	Did budgets have to be adjusted?	2.0	In some cases, budgets had to be adjusted

Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3.0	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.)?	3.0	Yes, one project was discontinued as it did not receive RRDF funding
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3.0	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?	3.0	Yes, as above
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?	3.0	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.

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 5.1	Are there clear objectives for all areas of current expenditure?	3.0	Spending program defined as part of the annual budget process
Q 5.2	Are outputs well defined?	3.0	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3.0	KPIs are established each year for specific services
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3.0	Budget and monthly team meetings
Q 5.5	Are outcomes well defined?	3.0	The Annual Service Delivery Plan enhances this measurement
Q 5.6	Are outcomes quantified on a regular basis?	3.0	Project/Function-specific
Q 5.7	Are unit costings compiled for performance monitoring?	N/A	
Q 5.8	Are other data complied to monitor performance?	3.0	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2.0	The Annual Service Delivery Plan enhances this measurement

Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2.0	Ongoing audits from sponsoring bodies

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

	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	3.0	Project Completion Reports are undertaken where relevant, and four completed in 2022 were reviewed as part of this assessment
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3.0	Yes
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?	3.0	Ex-Post Evaluations are undertaken where relevant, and two completed in 2022 were reviewed as part of this assessment
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?	3.0	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2.0	Completed by internal design team
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.

	General Obligations not specific to individual projects/programmes.	**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 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2022
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 2022

Mayo County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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. Templates have been finalised to assist with compliance (these were used to develop Preliminary business cases for large scale capital projects during 2022). Training has been delivered to Project/Programme Managers.
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	MOAs and 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. Reports generated in 2022 have been shared with relevant staff where appropriate.
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
	General Obligations not specific to individual projects/programmes. **(Checklist 1 Continued)**	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
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..

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	20 Project Completion reports add 9 Ex-Post Evaluations 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 for majority of projects, 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 majority of projects.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Yes, broadly compliant
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Completed for major projects. Being implemented for all projects
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?	2	Yes for majority of projects.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, for larger projects with some projects at a very early stage and options being identified.
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, broadly compliant.
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, broadly compliant. Some projects not yet at tender stage.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, Some projects not yet at tender stage
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?	3	Yes, broadly compliant.
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	For relevant projects 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	Yes, broadly compliant where applicable. Majority of Programmes are 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 rules complied with?	3	Yes
	Current Expenditure being Considered – Appraisal and Approval (Checklist 3 continued)	**Self-Assessed Compliance Rating: 1 – 3**	**Comment/Action Required**
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	2	Majority of Programmes are minor extension of existing programme

Q 3.15	Have steps been put in place to gather performance indicator data?	2	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?	3	Broadly compliant..
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?	3	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.
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.)?	2	Rarely but reviewed where considered necessary where circumstances changed.
	Incurring Capital Expenditure **(Checklist 4 Continued)**	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
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?	3	Addressed through use of departments' approved systems (change of scope etc)
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 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?	3	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?	3	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?	3	23 projects completed and two projects discontinued. Close out reports completed for 24 projects completed and submitted to the sanctioning authority. Approved by Sanctioning authority
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	"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?	3	24 Reports.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	13 reports
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	13 reports
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?	2	Project managers completed reports 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	NA

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 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/a	No programmes ended in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/a	No programmes ended in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/a	No programmes ended in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	No programmes ended in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	No programmes ended in 2022
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	No programmes ended in 2022

Meath County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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	Training to be procured
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	Training to be 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	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes, the total sample selected over the period 2020 – 2022 was in excess of PSC requirements.
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?	0	
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	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?	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	
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?	3	
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	
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?	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?		
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	1	
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? (Identify 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?		

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. 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.
Q 3.2	Are objectives measurable in quantitative terms?	**2**	In general, yes but depends on service categories being examined.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	**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.
Q 3.4	Was an appropriate appraisal method used?	**2**	See comments 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**	No expenditure in this category.
Q 3.6	Did the business case include a section on piloting?	**N/A**	See comments 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**	No expenditure in this category.

Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	**N/A**	See comments above.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	**N/A**	See comments above
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	**2**	See comments above
Q 3.11	Was the required approval granted?	**3**	Approved by Council Members as part of annual budget process.
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**	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?	**3**	Expenditure will form part of the national KPIs.
Q 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**
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**	All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation.
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**	All capital projects were assigned a project manager at an appropriate level in the organisation.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	**2**	Project reports were prepared in most cases.
Q 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.
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.)?	**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**	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. This is a requirement of funding 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?	**N/A**	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. 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.
Q 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.
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.
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.
Q 5.5	Are outcomes well defined?	**3**	Outcomes are defined in policy documents and programmes of work adopted by the council.
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
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.
Q 5.8	Are other data complied to monitor performance?	**2**	Some other data is compiled and is service dependent.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	**2**	Combination of all the above.

Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	**2**	KPI data on revenue programmes is readily available using the management reporting framework already in place and is monitored on a regular basis.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued 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	
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?	0	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
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?	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 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 2022.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	**N/A**	No programmes relevant to the PSC in 2022.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	**N/A**	No programmes relevant to the PSC in 2022.
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 2022.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	**N/A**	No programmes relevant to the PSC in 2022.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	**N/A**	No programmes relevant to the PSC in 2022.
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 2022.

Monaghan County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 and Project Leads are aware of their responsibilities under the Public Spending Code (PSC). The primary component of this awareness is experience. The training officer distributes scheduled procurement/public spending training, although it can be challenging to find PSC-specific training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training Workshop held in July 2022 for relevant 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?	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	Yes
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, this is an ongoing process across the organisation
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, this is an ongoing process across the organisation
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?	2	Project Completion Reports/Post Project Reviews are completed

	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.		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	Two Post Project Reviews have been completed.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes, this is an ongoing process. Staff are informed about issues that occurred on Projects and potential solutions to resolve issues earlier in project timeline.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	In order to make decisions about upcoming projects, post-project reviews are taken into consideration.

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?	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?	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	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	
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 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 Com	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	
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	
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	
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?	3	
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?	1	
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?	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. 2 no. PPRs were compiled in 2022.
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 are circulated when reports are approved by SMT
Q 6.3	How many Project Completion Reports were published in the year under review?	2	2
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 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	
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

Completed by Corporate Department:

	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	While the Management Team and Senior Management Group ensure that the appropriate people are aware of the requirements of the PSC, an external training program would be very much welcomed to assist.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	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.
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	QA Process adapted for LAs. PSC applied as per guidelines.
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	Compliance with procurement monitored, regular meetings, transparency. Templates are in use and specific required documentation is requested from applicants for funding.
	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Project brief now a requirement for all capital projects. Internal Audit completes follow-ups on implementation of recommendations.
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. Compliant in years 2015-2021.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
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	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.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Evidence from Department interviews during In Depth Checks and checklist process indicate PPR are issued to relevant stakeholders.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Lessons learned noted and implemented across all departments.
	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Projects managed more efficiently as a result of reviews. Decision gates process more thorough at commencement of project as would previously have been reported.

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

Completed by Regeneration Team:

	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?	3	If approved evaluation is property sold/occupied
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Individual properties cost estimates were carried out prior to application with a very short turn over time allowed. If URDF app approved each property will be assessed/inspected/costs analysed and quantified
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	N/A	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	N/A	<500,000
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	Can happen on each individual property if app successful
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	On each property
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	N/A	
	Capital Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
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?	N/A	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	App not approved
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.

Completed by Housing:

	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	Housing Delivery Action Plan (HDAP) used to set objectives
Q 3.2	Are objectives measurable in quantitative terms?	3	Housing Delivery Targets are set out by the department and contained in the HDAP
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Business case prepared to justify additional staff based on full funding from the department
Q 3.4	Was an appropriate appraisal method used?	2	Resources required are consistent with the needs in the HDAP
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Capital appraisals as part of the 4 stage process are carried out in order to be compliant with public spending code
Q 3.6	Did the business case include a section on piloting?	N/A	Not relevant for housing schemes
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 relevant for housing schemes
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not relevant for housing schemes
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not relevant for housing schemes
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not relevant for housing schemes
	Current Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 3.11	Was the required approval granted?	N/A	Not relevant for housing schemes
Q 3.12	Has a sunset clause been set?	2	Housing schemes operate on the basis of approved department budgets. There are no sunset clauses

Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	E-tenders used to procure contractors & consultants on housing schemes
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	The attainment of the housing targets can be used as a measure of success/failure
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Annual targets and an activity tracking spreadsheet are in place to track housing delivery

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

Completed by Roads - Active Travel Team:

	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?	N/A	NTA Funding – OCC Liaison w/ NTA re: when moving through stages of projects/payments
Q 4.2	Did management boards/steering committees meet regularly as agreed?	N/A	Regular Liaison Between OCC & NTA Upon All Projects
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	OCC Staff Managing Projects in Liaison w/ NTA Team. See Appointed 04/10/2021.
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	OCC / MD Engineers were delivering various projects funded by NTA under the management of A/SE Roads & the Area/MD SEE Engineers
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular OCC Liaison w/ NTA through correspondence and progress meetings to review all aspects of NTA projects.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Some projects completed & some carried over into 2022. Projects within 2021 budgets.
Q 4.7	Did budgets have to be adjusted?	N/A	No – All expenditure within 2021 was in line with budgets assigned to NTA projects.
	Incurring Capital Expenditure	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
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 budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Some projects were carried over into 2022 due to delays as a result of Covid restrictions and contractor availability.

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	OCC Liaison w/ NTA as key benefits & objectives of schemes still achievable, just carried forward into 2022
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes. OCC Liaison w/ NTA to inform them of increased costs or any other changes and approval sought / given before proceeding with work
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 projects were terminated, only funding / projects carried over into 2022, further to NTA agreement / approval.

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

Completed by Roads:

	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	All works are programmed as part of the Organisations Annual Roads Program in accordance with the Memorandum on Grants for Regional and Local Roads.
Q 5.2	Are outputs well defined?	2	Outputs are well defined as the roads expenditure is predominantly Grant Funding which can only be discharged in accordance/compliance with the Memorandum on Grants for Regional and Local Roads and the associated Circulars issued from the Department of Transport.
Q 5.3	Are outputs quantified on a regular basis?	2	Outputs are monitored at Municipal District Level and Centrally on a weekly/monthly basis. Final outputs are quantified as part of the NOAC KPI's by the Road Management Office in Donegal via the Asset Management System.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Ongoing Monitoring and efficiency is a core function of each individual Municipal District Office and is a constantly monitored aspect of the Municipal District service delivery program.
Q 5.5	Are outcomes well defined?	2	Outcomes are well defined as the roads expenditure is predominantly Grant Funding which can only be discharged in accordance/compliance with the Memorandum on Grants for Regional and Local Roads. The Asset Management System managed by the Road Management Office in Donegal requires detailed annual returns so as to generate NOAC KPI'S
	Incurring Current Expenditure	**Self-Assessed Compliance Rating: 1 -3**	**Comment/Action Required**
Q 5.6	Are outcomes quantified on a regular basis?	2	Outputs are monitored at Municipal District Level and Centrally on a weekly/monthly basis.

Q 5.7	Are unit costings compiled for performance monitoring?	3	The Asset Management System managed by the Road Management Office in Donegal requires detailed annual returns so as to generate NOAC KPI'S which are based on unit costs/m2
Q 5.8	Are other data complied to monitor performance?	2	Programs are monitored and managed by each respective Municipal District and Roads provide oversight centrally.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Budget reporting and program project management is ongoing.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Yes where required we engage outside specialist to assess tender submission and ensure robust appointments.

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

Completed by Housing Department:

	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 building contract involved as houses were acquired as finished units as Turnkey/Acquisition
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 Project completion reports are sent to department but none required for Turnkey Projects
Q 6.3	How many Project Completion Reports were published in the year under review?	3	No LA project reports were required in 2022
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Ex-post evaluation n/a for housing projects
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.

Completed by Corporate Department:

	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	

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. Specific guidance documents are available or various expenditure i.e. Roads and Housing projects. All staff with involvement in significant expenditure are aware of the requirements of the PSC
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. On the job training is also provided as required. A Procurement Unit is in place and oversees all procurement.
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	There is no project of this nature experiencing expenditure at this time
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 line with funding agencies guidance documents and ongoing recommendations
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, or at the value required for this step.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	NA	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 requirement
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, Housing Capital Works Management Framework

***** Checklist 1 was completed using checklist data from main expenditure Areas

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 as relevant

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 they are require by the funding agency
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes where they are required by the funding agency
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, consultants engaged and relevant funding Department review and recommendations as appropriate
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 Road 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 19)
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?	NA	
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*

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

**Checklist 3 was completed on the basis that there was no new current expenditure under consideration in the past year*

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	All projects are progressed in line with sanctioning authorities guidelines and approvals
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where a steering committee is a requirement of the project. For smaller projects bi-weekly/periodic update reports are completed
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where appropriate, in line with relevant guideline documents
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 for each gate
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?3	3	All deviations with regards to budgets and time schedules are agreed with relevant funding agency in line with funding guidelines. Please note that Covid 19 is still having an impact on the timelines of some projects.
Q 4.7	Did budgets have to be adjusted?	3	Yes – 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.)?	No	No evidence to support this
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	NA	
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?	Yes	One project is currently being re-assessed and is hoped to go back out to tender in near future as the contractor went into receivership and the existing contract was automatically terminated

**Check list 4 was completed using checklist data for the relevant expenditure codes*

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	Corporate Plan, Annual Service Delivery Plan(SDP), Budgets & Monthly management reports
Q 5.2	Are outputs well defined?	3	Yes – SDP, KPI's, SLA's, PMDS, Budgets, Budget Monitoring, Grant requirements etc.
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 see 5.2
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 Oversight by funding authority Oversight by funding agency Annual Report

**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 - 3	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?	NA	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	NA	

**Checklist 6 was completed in respect of Economic Development & 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?	NA	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	NA	

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

**Checklist 7 is not applicable as no current expenditure programmes where discontinued in 2022*

Sligo County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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	Yes, e.g. TII project appraisal guidelines
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 of a target project with emphasis on the effectiveness and sustainability of the project.	3	Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community

			and Local Government in relation to capital projects
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 2022
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. Review of CAS Housing projects checklists for 2022.

	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 required
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	Housing Capital fortnightly review meetings and quarterly review meetings with Dept. Housing Capital team. SCC liaison point for AHB
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, AHB Consultants /Architects
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, AHB Consultants /Architects
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes DHPLG 4 stage capital appraisal process
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, AHB Consultants /Architects / QS reviews
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, DHPLG 4 stage capital appraisal process
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, AHB Consultants /Architects
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, AHB Consultants /Architects

			Unit Ceiling Costs (UCC) used
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1	Risk mitigation underway. Risk Register prepared at Stage 1. Governance – fortnightly report to Housing Capital Team, quarterly report to DHPLG Capital Team In 1 no. instance Risk Register absent from Stage 1 submission to DHLGH by AHB/Housing Agency
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	Under €100m
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes DHPLG 4 stage capital appraisal process
Q 2.13	Were procurement rules (both National and EU) complied with?	3	AHB consultants / Architects aware of procurement rules with which to comply
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	AHB consultants / Architects aware of CWMF
Q 2.15	Were State Aid rules checked for all support?	3	AHB consultants / Architects aware of State Aid rules
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, AHB Consultants / architects submission to LA – SCC liaison point for AHB
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes DHPLG 4 stage capital appraisal process
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	Under €100m

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. B05 Public Lighting D09 Economic Development and Promotion

	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	Part of the annual budgetary 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	
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?	3	Approved at the annual budget meeting
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	Additional expenditure relates to existing expenditure stream
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Additional expenditure relates to existing expenditure stream

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review. Review of Sligo Road Design projects for 2022.

	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?	3	Yes
Q 4.7	Did budgets have to be adjusted?	3	Yes, by way of Change Orders
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	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
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	Sligo Greenway-Bellaghy/Charlestown/Colloney - Contracts with Consultants terminated due to TII becoming the Approving Authority for the Sligo Greenway 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	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	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
Q 5.5	Are outcomes well defined?	3	Yes, Corporate Plan objectives
Q 5.6	Are outcomes quantified on a regular basis?	3	As required
Q 5.7	Are unit costings compiled for performance monitoring?	3	As required
Q 5.8	Are other data complied to monitor performance?	3	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	Performance Indicator data is available

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 in 2022
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	Updated guidelines incorporate lessons learned
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	n/a in 2022
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	n/a in 2022
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	n/a in 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	n/a in 2022
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	n/a in 2022
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 in 2022

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	n/a in 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	n/a	n/a in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	n/a	n/a in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	n/a	n/a in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n/a	n/a in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n/a	n/a in 2022
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	n/a in 2022

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 CWMF was held in May 2022 for staff with responsibility for managing construction and technical services.
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	Sectoral guidelines have been developed by the CCMA Finance Committee.
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	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	Yes
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 31st May 2023
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? 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, see Checklist 6
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Checklists were completed by a sample of Departments and three projects meeting this criterion were identified in the checklists.

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes, see Checklist 6
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	Where applicable, completed by Architects Department
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	Business Case has been made – projects in construction phase
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, as part of Part 8 Process, Tender Documents and Capital Programme
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 – as appropriate to relevant sanctioning body, e.g., DHLGH, NTA
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Where applicable yes, in line with Council budgeting, tendering and Capital Programme requirements
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Where applicable yes. Projects considered under Capital Programme, and adopted by Members, and reviewed under Annual Budget process
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, as appropriate to stage within project lifecycle. Reports considered by Consultants/QS/ Architects as required. CE orders signed for each project as required.
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 – Business case and Tender appraisals completed by Architects Dept

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, Project Board appointed as part of tender process for qualifying 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?	3	Where applicable, yes.
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
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, relevant Procurement Rules followed
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Where applicable, yes
Q 2.15	Were State Aid rules checked for all support?	3	Where applicable, yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, prior to 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	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	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, for example in Adopted Budget process, AFS and Project Briefs.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, through budget process and Team Plans and as part of specific programmes (e.g., Village Renovation) or as part of Departmental returns (e.g., Housing)
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes - through Budgetary process and approved by Council.
Q 3.4	Was an appropriate appraisal method used?	3	As required
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	n/a
Q 3.6	Did the business case include a section on piloting?	3	n/n
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?	3	n/a
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	n/a
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	3	n/a
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	n/a?
Q 3.11	Was the required approval granted?	3	Yes, all expenditure approved by Council Members, National Government, or Local Management as appropriate.
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	Yes, as appropriate and in compliance with Procurement Guidelines

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, targets set through PMDS process as required and in budgetary and financial management processes. Annual performance indicators and National Oversight and Audit Commission returns are prepared.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, National Indicators in place, with local KPIs, financial management reports, reports to Council, monthly road maintenance meetings, National Oversight and Audit Commission return etc.

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	Where applicable yes, tender process followed as required, with contract signed as required
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes – Boards/Steering Committees met regularly
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, with oversight by Senior Staff as appropriate. Tasks delegated 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	Yes, with appropriate oversight in place by Senior Management and Project Managers as required.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular meetings, reports and updates to senior management. Cost reports submitted prior to payment being made. And as part of End of Year/Quarterly Returns Process
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes, broadly within 3-year capital budget. Brexit and Ukraine have affected both budget and the planned timescale of several projects due to supply chain issues, as well as significant increases in materials costs.
Q 4.7	Did budgets have to be adjusted?	3	Yes, in some cases budgets have increased due to contractor claim resulting from inflation. Other projects have had minor

			adjustments, which were approved by CE orders.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Where applicable, yes. Any changes dealt with promptly once required data and documents received.
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	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	Where applicable 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	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, based on Corporate and Department Team Plans and objectives, Annual Budget process and adoption
Q 5.2	Are outputs well defined?	3	Yes, based on Dept. Workforce Workstreams and Teams Plans, budgetary monitoring and monthly reports to Council.
Q 5.3	Are outputs quantified on a regular basis?	3	Weekly, Monthly, Quarterly and Yearly as appropriate. As part of regular budgetary reporting and monitoring.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, as part of Mid-Year review of PMDS, and as part of the annual budgetary process as well as the AFS process and quarterly Dept. returns.
Q 5.5	Are outcomes well defined?	3	Yes, outcomes defined as objectives and targets on Department and Team Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	Where required, and possible, to ensure outcomes monitored. Intervals depend on the project and may be weekly, monthly, quarterly, and/or yearly.

Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes - as agreed to Departmental cost drivers and salaries. Unit costings not possible in all cases.
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, based on Departmental and Team Plans and as part of budgetary processes
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, where applicable, through compliance with Corporate Procurement Policy and Processes, as well as monitoring of Budgets and through the Annual Budgetary process. Reports to external bodies, for example Department of Housing, Local Government and Heritage, National Oversight and Audit Commission and reports back to funding sources.

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	One identified in the Departments who completed the Checklists. For other Departments completing the Checklist project completion reports are pending.
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, where applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	2	One reported as published in the year under review as part of the Quality Assurance Process Checklists which are completed by a sample of Departments each year
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	One identified as part of the Quality Assurance Process Checklists which are completed by a sample of Departments each year
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	One identified as part of the Quality Assurance Process Checklists which are completed by a sample of Departments each year
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
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Yes

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 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

Tipperary County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Additional training has been delivered through a number of inhouse training sessions on PSC delivered by Senior Finance Specialist from the IPA in Oct 2022.
Q 1.2	Has internal training on the Public Spending Code been provided to releva staff?	3	Training has been delivered through inhouse training sessions on PSC delivered by, by Senior Finance Specialist from IPA in Oct 2022, with Finance section input to the training content to tailor the training to the needs of Tipperary County Council. Finance Section staff were present at all training sessions to answer specific questions. Further training sessions will be considered due to staff movement.
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?	3	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	
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?	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	

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 2023 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	
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 2023 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2023 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 - 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	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 /Energy Crisis /Materials Shortage 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?	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	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?	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	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	9 projects were completed (8 Roads/Active Travel related) in 2022. Post project reviews were completed for 2 Active Travel projects and further 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?	1	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?	1	See above

Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	For all completed reports.
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 2022
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:

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

Waterford City & 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)?	1	Await sector wide roll out of specific Public Spending Code training.
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	
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	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	Project benefits and expected outcomes defined in initial business case for each project.
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 required for all new capital projects
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 – depending on the financial scale of individual projects
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?	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?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Risk mitigation is covered in the business case
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	Detailed briefs are prepared
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	Reviewed at each decision gate on individual projects
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	no new areas of current expenditure in 2022
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	
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	Yes reviewed monthly at steering group meetings
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Project in line with time schedule but budget / grant adjusted
Q 4.7	Did budgets have to be adjusted?	3	Yes – construction inflation forced budget changes
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?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	All budget cost changes agreed with the funding authority
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	Objectives are defined in Annual Service Delivery Plan adopted by the Council
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	Regular monitoring and checks on service quality. CRM system in place to track
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly review of operations
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?	2	Costs are budgeted & monitored versus budget benchmark, NOAC performance indicators.
Q 5.8	Are other data complied to monitor performance?	3	Input to NOAC Performance Indicators, data to LGMA and VFM unit, Plenary meeting.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Regular review of effectiveness of various methods including mechanisation and work patterns
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Ongoing work with external agencies/use of NOAC indicators for the sector to evaluate relative performance

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	
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	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	
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	
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	

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	

Westmeath County Council

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 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, which in turn is reviewed by the Audit Committee
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	

	General Obligations not specific to individual projects/programmes.	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?	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 was 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 was 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	

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action 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	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 continues to assist
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 continues to assist
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?	2	
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	
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 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	In Depth Checks carried out by Internal Auditor
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
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 & Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A in 2022	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 -	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	

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)	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?	3(No)	Housing Project
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3 (No)	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 2022	No projects of this value in 2022.

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 2022
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2022
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2022
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2022
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2022
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2022
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 2022

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. Some, but not all, staff have recently participated in training.
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?	3	Where relevant
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	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	Where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	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?	2	Yes, in most cases
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, where appropriate
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?	2	Yes, in most cases
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?	2	Yes, in most cases
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	Yes, in most cases
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

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
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, in most cases.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, where relevant
Q 3.4	Was an appropriate appraisal method used?	3	Yes, where relevant
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	Yes. Budget Approval.
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
Q 3.11	Was the required approval granted?	3	Yes. Budget Approval.
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	Yes, where relevant
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, where relevant
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Yes, where relevant

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?	2	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

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	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?	2	Yes. Through management and annual reports and departmental returns
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	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?	2	Yes, using Annual Service Plans
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes, using KPIs.
Q 5.8	Are other data complied to monitor performance?	2	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local Government Audit 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?	2	Where appropriate/possible
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	Where appropriate/possible
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	Where appropriate/possible
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	Of those done, some. Also acknowledgment to do so going forward.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For some, not all.
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

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