


QUALITY ASSURANCE REPORT 2018

MAYO COUNTY COUNCIL

Certification

This Annual Quality Assurance Report reflects Mayo County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Chief Executive:



Peter Hynes

24th May 2019

1. INTRODUCTION

“Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” was issued on 2nd September 2013. The purpose of the Circular was to notify Departments and Authorities that the Public Spending Code was now in effect and introduced a new comprehensive set of expenditure appraisal and value for money requirements. This Quality Assurance procedure replaces and updates the “Spot Check” requirements previously laid down in Circular Letter dated 15th May 2007.

The Public Spending Code endeavours to ensure that the state achieves value for money in the use of all public funds and imposes obligations at all stages in the project/programme lifecycle. It requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting assessing how organisations are meeting the requirements. Mayo County Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance Reporting aspect of the code has been further enhanced for the Local Government Sector, by the development of a document entitled “Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector”. The need for the additional guidance is set out in the document - “The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. This guidance note, prepared by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective”. The report of Mayo County Council is prepared in accordance with the Public Spending Code and the Guidance Note for the Local Government Sector (Version 3).

The Quality Assurance Process contains five steps:

1. Inventory List

The Authority must compile a list of Inventories of all projects/services at different stages of the Project Life Cycle. The inventory should include all Capital and Current Expenditure projects/programmes/capital grant schemes with an expected total lifecycle cost in excess of €0.5 million.

Projects/services are divided in to three categories namely:

- ❖ expenditure being considered
- ❖ expenditure being incurred
- ❖ expenditure that has recently ended

2. Publish Procurement

Summary information on all procurements in excess of €10 million, relating to projects in progress or completed in the year under review, should be published on the Council’s website.

3. Completion of Checklists

The Public Spending Code contains seven checklists which are required to be completed and included in the report. The purpose of completing the checklists is to assist the Council in self-assessing their compliance with the code.

4. In-depth check on a sample projects/services

A sample of projects/services from the Inventory List must be selected for a more detailed review. This includes a review of all projects/services from ex-post to ex-ante. The sampled projects should represent at least 5% of the total value of all projects in the inventory of Capital Projects and 1% of Current (Revenue) Projects.

5. Prepare and submit Summary Report

A short summary report should be prepared, by the Chief Executive, on an annual basis and submitted to the National Oversight and Audit Commission.

This report fulfils the fifth requirement of the QA Process for Mayo County Council for 2018.

2. EXPENDITURE ANALYSIS

2.1 Inventory of Projects/Services

An inventory list has been drawn up by Mayo County Council of Projects/Services in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and services at various stages of the project life cycle, where total costs exceed €0.5m. This inventory consists of Capital projects and Current (Revenue) services and is divided into the following three stages:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

Tables 1, 2 and 3 below list a summary of the Council's compiled inventory. Full tables including details of each project/service are listed in Appendix 1. The inventory was compiled under the same headings as the format of the Annual Financial Statements (AFS).

2.1.1 Expenditure Being Considered

Table 1 provides a summary of the inventory of expenditures in excess of €0.5m "Being considered" by Mayo County Council during 2018. As the table identifies, there are a total of 61 projects being considered across the various Programmes. The full breakdown and description of these projects is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2018.

Table 1: Expenditure Projects/Services Being Considered by Category

Prog Grp	Programme Group Description	Capital Expenditure			Revenue Expenditure		
		A	B	C	A	B	C
1/A	Housing & Building	12	2	0	0	0	0
2/B	Road Transportation & Safety	9	6	1	1	0	0
3/C	Water Services	4	0	0	1	0	0
4/D	Development Management	3	1	0	1	0	0
5/E	Environmental Services	2	0	0	1	0	0
6/F	Recreation & Amenity	8	4	0	0	0	0
7/G	Agriculture, Education, Health & Welfare	1	3	0	0	0	0
8/H	Miscellaneous Services	0	0	0	1	0	0
	TOTAL	39	16	1	5	0	0

A: €0.5-€5 m, B: €5m - €20m, C: €20m +

2.1.2 Expenditure Being Incurred

Table 2 provides a summary of the inventory of expenditures in excess of €0.5m being incurred by Mayo County Council during 2018. In total there were 89 projects or services in the "Being Incurred category" in 2018. There were 39 capital projects and 50 services in this inventory with the majority of projects /services incurring expenditure less than €5 million (76 projects/services). The full breakdown and description of these projects/services is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2018.

Table 2: Expenditure Projects/Services Being Incurred by Category

Prog Grp	Programme Group Description	Capital Expenditure			Revenue Expenditure		
		A	B	C	A	B	C
1/A	Housing & Building	12	1	0	6	1	0
2/B	Road Transportation & Safety	14	2	0	7	1	1
3/C	Water Services	1	1	0	3	2	0
4/D	Development Management	1	0	0	7	0	0
5/E	Environmental Services	0	0	0	8	1	0
6/F	Recreation & Amenity	4	1	0	5	0	0
7/G	Agriculture, Education, Health & Welfare	1	0	0	2	0	0
8/H	Miscellaneous Services	1	0	0	4	2	0
	TOTAL	34	5	0	42	7	1

A: €0.5-€5 m, B: €5m - €20m, C; €20m +

2.1.3 Expenditure Recently Ended

Table 3 provides a summary of the inventory of expenditures in Mayo County Council in excess of €0.5m which were “Recently ended” during 2018. In total there were 17 projects in this category. There were no services discontinued during the year under review. The full breakdown and description of these projects is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2018.

Table 3: Expenditure Projects/Services Recently Ended by Category

Prog Grp	Programme Group Description	Capital Expenditure			Revenue Expenditure		
		A	B	C	A	B	C
1/A	Housing & Building	2	1	0	0	0	0
2/B	Road Transportation & Safety	6	2	0	0	0	0
3/C	Water Services	2	0	0	0	0	0
4/D	Development Management	0	0	0	0	0	0
5/E	Environmental Services	1	0	0	0	0	0
6/F	Recreation & Amenity	1	0	0	0	0	0
7/G	Agriculture, Education, Health & Welfare	2	0	0	0	0	0
8/H	Miscellaneous Services	0	0	0	0	0	0
	TOTAL	14	3	0	0	0	0

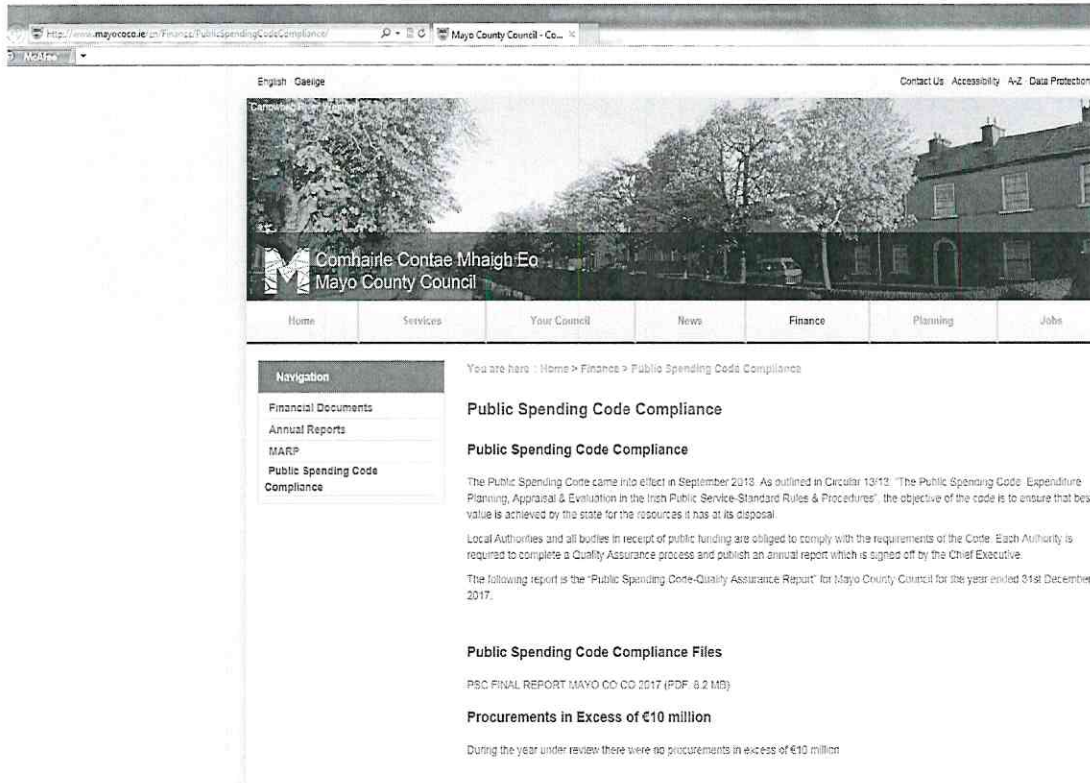
A: €0.5-€5 m, B: €5m - €20m, C; €20m +

2.2 Published Summary of Procurements

As part of the Quality Assurance process Mayo County Council will publish summary information, on the Local Authority's website, of all procurements in excess of €10 million. There were no procurements on projects/services in excess of €10 million carried out during 2018.

The link where the information is published is shown below:

<http://www.mayococo.ie/en/Finance/PublicSpendingCodeCompliance/>



The screenshot shows a web browser displaying the Mayo County Council website. The browser's address bar shows the URL: <http://www.mayococo.ie/en/Finance/PublicSpendingCodeCompliance/>. The website header includes the text "English Gaeilge" and "Contact Us Accessibility A-Z Data Protection". Below the header is a banner image of a building with the text "Comhairle Contae Mhaigh Eo Mayo County Council". A navigation menu below the banner includes "Home", "Services", "Your Council", "News", "Finance", "Planning", and "Jobs". The "Finance" menu item is highlighted. On the left side, there is a "Navigation" sidebar with a dropdown menu containing "Financial Documents", "Annual Reports", "MARF", and "Public Spending Code Compliance". The main content area shows the breadcrumb "You are here : Home > Finance > Public Spending Code Compliance" and the title "Public Spending Code Compliance". The text below the title explains that the Public Spending Code came into effect in September 2018 and outlines the objective of the code. It also states that Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. The following report is the "Public Spending Code-Quality Assurance Report" for Mayo County Council for the year ended 31st December 2017. Below this, there is a section titled "Public Spending Code Compliance Files" with a link to "PSC FINAL REPORT MAYO CO CO 2017 (PDF, 6.2 MB)". Finally, there is a section titled "Procurements in Excess of €10 million" which states that during the year under review there were no procurements in excess of €10 million.

3. ASSESSMENT OF COMPLIANCE

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists, the purpose of which is to provide a self assessment overview of compliance by the Council with the PSC.

There are seven checklists in total:

Checklist 1: General Obligations Not Specific to Individual Projects/Services

Checklist 2: Capital Projects/Programmes or Capital Grant Schemes Being Considered

Checklist 3: Current (Revenue) Expenditure Being Considered

Checklist 4: Capital Projects/Programmes or Capital Grant Schemes Expenditure Being Incurred

Checklist 5: Current (Revenue) Expenditure Being Incurred

Checklist 6: Capital Projects/Programmes or Capital Grant Schemes Expenditure Completed

Checklist 7: Current (Revenue) Expenditure Completed

Checklist 1 is designed to capture the Local Authority's self-assessed rating of compliance with Public Spending Code obligations and good practice that apply to the organisation as a whole. Each of the remaining 6 checklists summarises the Local Authority's self-assessment of compliance at all stages of project/service lifecycles. The Checklists are sub divided into Current and Capital Expenditure as follows:

Checklist Completion Aligned to Project/Service Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Capital Grant Schemes - Checklist 2 Current Expenditure - Checklist 3
B. Expenditure being incurred	Capital Projects/Capital Grant Schemes - Checklist 4 Current Expenditure - Checklist 5
C. Expenditure recently ended	Capital Projects/Capital Grant Schemes - Checklist 6 Current Expenditure - Checklist 7

The checklists for 2018 for Mayo County Council are included in Appendix 2 of this document. There were no Current (Revenue) Expenditure services discontinued during the year under review and therefore **Checklist 7: Current Expenditure Completed** was not completed.

In line with requirements each question on the checklists was scored on a three point scale as follows:

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

Overall the checklists demonstrate a satisfactory rate of compliance with the code. Areas that are ranked less than a "3" on the scale will be reviewed and addressed as outlined in section 5 below.

3. IN-DEPTH CHECKS

Four projects were randomly selected by the Internal Auditors from the inventory prepared for the Public Spending Code Report 2018.

Category of Expenditure	Project / Programme	Current / Capital Expenditure	Value of project €
Expenditure being considered	Ballina Military Barracks	Capital	7,148,000
Expenditure being incurred	Achill Greenway	Capital	1,200,000
Expenditure recently ended	Tubberhill Housing Scheme Phase 2	Capital	5,469,000
Expenditure being incurred	Operation of Library and Archival Service	Current	3,439,594
	TOTAL		17,256,594
	Overall total value of all projects in inventory listing 2018 (Capital & Current)		719,641,335
	Inventory	Capital	567,678,540
	Inventory	Current	151,962,795
	% Selected and Reviewed 2018	Capital	2.43%
	as a percentage of 2018 inventory	Current	2.26%
	% Selected and Reviewed over 3 year	Capital	12.85%
	Period 2016-2018	Current	2.55%

The Public Spending Code recommends that a minimum of 5% of the total value of all capital projects and 1% of the total value of all revenue services in the inventory listing be selected for review by internal audit, on average over a three-year rolling period. For the year ended 31st December 2018, 2.43% of capital and 2.26% of revenue projects were selected for review. This brings the three-year rolling average to 12.85% of Capital and 2.55% of Revenue, thus meeting the requirements for the Quality Assurance process.

The following section presents a summary of the findings of this In-Depth Check

4.1 Projects Selected:

1. Ballina Military Barracks Digital Hub

Project Description: This project is being implemented as part of the Ballina and Environs Development Plan 2009-2015, which refers to the regeneration of the military barracks in Ballina. The restoration of the buildings and installation of a Digital Hub facility will allow for the use of the Main Square as a tourist destination and a performance area.

Appraisal Stage: A walkthrough of the key appraisal controls in place was conducted with respect to this capital project. Project Appraisal has been finalised and signed by the Senior Executive Architect on the 20 September 2018. MCC is currently waiting for a project approval by the Sanctioning Authority - Department of Housing, Planning and Local Government.

Planning Stage: This stage is not yet applicable

Implementation Stage: This stage is not yet applicable

Post Project Review Stage: This stage is not yet applicable

Recommendation:

- MCC should ensure that a comprehensive assessment of other viable options and risk assessment is conducted and documented for each project appraisal.

Management Response/Proposals for Corrective Action:

The Ballina and Environs Development Plan 2009-2015 set out the need for urban regeneration and the acquisition of the building was one part of the commencement of work in this area. Because the development of the building would be significant in terms of scale and finance, the Authority needed to identify a suitable funding source before proceeding. The call for proposals under the URDF in 2018 represented the first funding opportunity of sufficient scale to support a project of this size. A series of options were considered for this building but the options available were limited due to the specific objectives/criteria set out to qualify and avail of the grant.

An overall review of existing procedures will be undertaken with a view to enhancing the systems and procedures in appraisal, risk assessment and progression of projects.

2. Achill Greenway

Project Description: This project is an extension of the Great Western Greenway at Achill Sound to Keel utilising a series of existing off roads tracks and via the villages of Saula, Cashel, Bunnacurry, Dookineela and Keel. The project is co-funded by the Department of Arts, Heritage, Regional, Rural & Gaeltacht Affairs.

Appraisal Stage: A walkthrough of the key appraisal controls in place with respect to this capital project was undertaken. Application to Department of Arts, Heritage, Regional, Rural & Gaeltacht Affairs has been submitted for this project. The project complies with the "Destination Mayo Action Plan 2016-2021".

Planning Stage: A walkthrough of the key planning controls with respect to this capital project was performed. Planning process was supervised by the Department of Arts, Heritage, Regional, Rural & Gaeltacht Affairs.

Implementation Stage: Works undertaken included:

- Review of the key controls in place with respect to the implementation stage of this project.
- Review of a sample of project team meetings and site meetings.
- Discussed the change order process for the project with the Project Manager.
- Review of monitoring of actual spend to budget on work performed.
- Review of the expenditure to date on the project and the recoupment of funding from the Department.
- Review of an MCC completed self-assessment checklist for this project.

Recommendation:

- MCC should ensure that a risk assessment is conducted and documented at the appraisal stage for all capital projects.
- MCC should ensure that appropriate standard templates are put in place to monitor project implementation for all projects.

Management Response/Proposals for Corrective Action:

A more comprehensive system of risk assessment will be developed and introduced across the organisation. This will be in conjunction with the planned overall review and enhancement of processes and procedures to further improve compliance with the code.

3. Tubberhill Housing Scheme Phase 2

Project Description: This is a social housing project which is funded by the Department of Housing, Planning and Local Government. The development consists of 14 houses, 7 apartments and 2 retail units located in Westport.

Appraisal Stage: Performance of a walkthrough of the key appraisal controls in place with respect to this capital project. The project is fully funded by the Department of Housing, Planning and Local Government. Appraisal, Approval & Management of Social Housing Projects Worksheet has been prepared for this project as well as the Multi Criteria Analysis.

Planning Stage: Performance of a walkthrough of the key planning controls with respect to this capital project. Planning process was supervised by the Department of Housing, Planning and Local Government.

Implementation Stage: Works undertaken included:

- Review of key controls in place with respect to the implementation stage of this project.
- Review of a sample of project team meetings and site meetings.
- Discussion on the change order process for the project with the Project Manager.
- Review of monitoring of actual spend to budget on work performed.
- Review of the expenditure to date on the project and the recoupment of funding from the Department.

- Review of an MCC a completed self-assessment checklist for this project.

Recommendation:

- MCC should ensure that a tender assessment score sheet is dated and signed by all members of the tender evaluation committee in all instances.

Management Response/Proposals for Corrective Action:

It is Mayo County policy that there is a sequential two stage approval structure for tenders as follows:

- Stage 1: An assessment sheet signed by the Evaluation Committee.
- Stage 2: A tender report, that is signed by the Senior Architect, and Director of Services.

The Stage 2 phase cannot proceed without having a stage 1 sign off and for stage 2 to have been enacted for this tender, a signed record did exist. Unfortunately, it was not retained on file in this instance. MCC will ensure for all future tender evaluations that the stage 1 signed approval is retained on file.

4. Operation of Library Service

Service Description: Provision and operation of the library service across the county of Mayo

Appraisal Stage: Performance of a walkthrough of the key appraisal controls in place with respect to this current account project. There is a Development Plan 2017 – 2021 in place for the MCC library services.

Planning Stage: Performance of a walkthrough of the key planning controls in place with respect to this expenditure As part of the budget process, before the year commences, the budget figure is developed based on knowledge of expected spend.

Implementation Stage (Ongoing monitoring): Works undertaken included:

- Review of the key controls in place with respect to the implementation stage of this project.
- Review of a sample of project team meetings and site meetings.
- Discussion re: the change order process for the expenditure with the Project Manager.
- Review of monitoring of actual spend to budget on work performed.
- Review of the expenditure to date on the project and the recoupment of funding from the Department.
- We sought from MCC a completed self-assessment checklist for this project.

Recommendation:

- On an annual basis business plans for the Library and Archival service should be prepared and approved and include an appropriate suite of KPIs to measure project implementation.
- Formal minutes of meetings should be taken and retained at scheduled budget meetings between project managers and directors.

Management Response/Proposals for Corrective Action:

As part of the adoption of the Approved Annual Library plan it is agreed that it will be further developed to include KPIs to measure service performance. The systems of documenting and monitoring of projects & services will be reviewed as part of the overall review of PSC compliance procedures.

There were also general recommendations as follows:

- A suite of standard templates should be developed and approved for use in the monitoring of capital / current projects. Once approved, these templates should be made available to those involved in the management of capital / current projects in MCC. MCC should communicate to those involved in the management of capital / current projects the requirement to utilise these templates. MCC should ensure that all capital / current projects are monitored in line with these documented processes using agreed contract management templates.

Management Response/Proposals for Corrective Action:

An overall review of existing systems and processes is planned by management with a view to further enhancing the levels of compliance with the PSC across the organisation.

4.2 Summary Findings and Recommendations of the Internal Audit Review

The Internal Auditors utilise a “Control Observation” rating scheme which categorise findings into a) Significant, b) Important and c) Minor.

The internal audit report for 2018 noted that for the projects sampled there were **no significant findings** identified during the review while there were **five important findings** noted as included in 4.1 above. There were **four items for implementation** from the 2017 report and three of these items have all been addressed and closed out with the remaining one to be addressed in the 2019 review.

5 NEXT STEPS: ADDRESSING QUALITY ASSURANCE ISSUES

The compilation of both the inventory and checklists for this Quality Assurance process involved liaising with and meeting with Directors and Heads of Function across the Authority. The Quality Assurance process resulted in the identification of areas where the Authority is meeting the obligations of the Code and also where improvements in processes could be developed and implemented. Overall, the checklists and results of the in-depth review show a satisfactory level of compliance with the Code.

During the course of the meetings with key personnel, the checklists and requirements of the Code were discussed with particular reference to the operation of each section with areas for improvement noted. The findings and recommendations will be reviewed at Management Team Level throughout the year to monitor progress.

The Authority is involved in engaging with specialist providers to review the existing procedures in place, with a view to developing enhanced systems and processes to further improve compliance with the code. This will also involve training on the requirements of the code and the revised systems that are being introduced. This will assist in increasing awareness and an opportunity for relevant staff to raise any queries they may have on compliance.

In depth evaluation checks will continue to form part of the Annual Internal Audit work programme and the findings and implementation of recommendations from these reports should further strengthen the Public Spending Code Compliance in the organisation.

6. CONCLUSION

The inventory outlined in this report lists the current and capital expenditure that was being considered, being incurred, and recently ended in the year under review, 2018. There were no procurements in excess of €10 million during this period but should such procurements arise, the details will be published on the Council's website. The checklists completed by the Council show a reasonable level of compliance with the Public Spending Code. The previous recognition of training needs, together with the review and improvements to current systems and procedures will be the focus for attention for the next year.

Overall the Quality Assurance exercise has provided reasonable assurance to the management of the Council that the requirements of the Public Spending Code are being met.

APPENDIX 1

PROJECT INVENTORY

Local Authority	Current > €0.5m			Expenditure being considered				Expenditure being incurred			Notes	
	Capital Grant Schemes > €0.5m	Capital		Capital Projects	Capital Grant Schemes	Capital Projects	Capital Projects	Capital Projects	Capital Projects	Capital Projects		
		€0.5m - €5m	€5m - €20m									€20m plus
			Current Expenditure									
Council: MAYO CO CO												
Housing & Building Foyle Housing VOP Scheme CAS Beinhulet, Irish Wheelchair Association Tubberhill Phase 2 - 21 LA Houses Housing Scheme Pyrite Remediation Works Housing Scheme Marian Crescent 4 Houses Housing Scheme Knock 4 Units Stage 3 Housing Scheme Kilmenna 4 Units Housing Scheme Knockmore 4 Units Central Healing Programme Ballinrobe, (SVP 6) Foxford, Slabh Rua (10) Ballia (4) Binghamstown (4) Ballinrobe, Friarsquarter (16) Achill, Tonragee (5) Ballyhaunis, Irish town Road (18) Parke (8) Killavally (10) Swinford, Kilkelly Road (27) Swinford, Market Street (3) Clusmorris, Bother Dubh (12) Castlebar, Salteen (22) Kilimogh, Cloonkeenagh Road (18) Moynownagh, Knockree (3) Crossmolina, The Boreen (3) Crossmolina, Ballina Street (4) Castlebar, Pound Road (6) Kilmaline (6) Cross (6) Ballina (50) Maintenance & Improvement of LA Housing Units Housing Assessment, Allocation and Transfer Housing Rent and TP Administration Support to Housing Capital Prog. RAS Programme Housing Loans Housing Grants	€3,275,000	€4,493,554 €2,366,418 €388,958 €2,140,139 €4,855,293 €17,855 €10,670 €74,134 €1,305,957 €1,000,000 €3,132,489	€5,166,792 €11,417,667	€1,100,000 €1,300,000 €890,748 €1,964,459 €1,160,000 €848,188 €2,485,324 €730,718 €782,263 €4,064,623 €1,089,435 €2,076,431 €5,967,859	€3,262,901 €650,892 €575,560 €1,303,123 €7,136,323 €900,665 €2,330,186	€1,000,704 €1,632,404 €7,700,369 €24,502,328 €1,600,468 €899,165 €1,237,117 €2,854,081 €1,064,274		€750,000 €1,500,000 €4,400,000 €10,300,000	€5,469,000 €843,555 €864,875	100% Dept Funded 100% Dept Funded		
Road Transportation and Safety NP Road - Maintenance and Improvement N5 Road - Maintenance and Improvement Regional Road - Maintenance and Improvement Local Road - Maintenance and Improvement Public Lighting Road Safety Engineering Improvement Car Parking Support to Roads Capital Prog Agency & Recoupable Services - Roads and Transportation Market Road/Pearse Street Link Ballina Kililla Inner Relief Road (Phase 2) CPO Land Swinford Town Centre - Car Park N26 Clongulane Bridge Realignment N59 Westport to Mullranny N60 Balla/Claremorris Heathlawn N60 Castlebar/Balla Realignment at Lagnamuck N59 Rosow Bands N59 Kilmenna LWS N5 Charlestown Bypass N5 Westport to Turlough Road Project N59 Kiltiride N59 Newport to Derrada N17/R320 Junction at Lisduff N84 Castlebar to Ballinrobe at Cloondesh N59 Garrauard Ballina to Crossmolina	€977,633 €4,021,096	€500,000 €2,000,000		€276,000,000			€1,000,704 €1,632,404 €7,700,369 €24,502,328 €1,600,468 €899,165 €1,237,117 €2,854,081 €1,064,274		€6,070,000 €5,600,000 €1,097,028 €1,245,646	20% Local contribution		

Local Authority	Expenditure being considered				Expenditure being incurred		Expenditure already incurred		Notes
	Current > €0.5m	Capital		Capital Grants Schemes > €0.5m	Current Expenditure	Capital Grants Schemes > €0.5m	Capital Projects	Capital Grants Schemes > €0.5m	
		Capital Grants Schemes > €0.5m	€0.5 - €5m						
Local Authority									
Environmental Services									
Lechats Treatment at Derrinurea									
Rahoonen Cell Capping									
Burial Grounds		€2,500,000			€3,246,832				€750,000
Landfill Operation and Aftercare		€1,000,000			€775,995				
Litter Management					€1,800,111				
Street Cleaning					€532,112				
Maintenance of Burial Grounds					€694,833				
Safety of Structures and Places					€6,144,394				
Operation of Fire Service					€585,055				
Fire Prevention					€942,844				
Water Quality, Air and Noise Pollution					€7,798,413				
Agency & Recoupable Services - Environment	€774,396								
Recreation and Amenity									
Achill Greenway Phase 2 (Part of Clew Bay Greenway)		€740,000					€480,000		
Achill Greenway Phase 3 (Part of Clew Bay Greenway)				€6,510,000					
Westport/Louisburgh Greenway Phase 1 (Clew Bay Trail part of Clew Bay Greenway)				€8,980,000			€1,825,000		
Westport/Louisburgh Greenway Phase 2 (Clew Bay Trail part of Clew Bay Greenway)				€2,500,000					
Greenway Link Castletbar Town		€500,000							
Turlough Greenway		€1,500,000					€11,300,000		
Moorehall Acquisition & Development of Garden and Roof		€6,000,000							
National Salmon Life Centre Ballina		€900,000							
Castletbar Pool and Outdoor Pursuits Centre				€10,000,000					
Multi Sports Outdoor Pursuits Hub				€5,010,000			€660,000		€885,271
Mary Robinson Centre									
Kililla Road Amenity Park		€700,000							
Quay Area Neighbourhood Park		€2,240,000							
Monasteries on the Moy Phase 2									
Monasteries on the Moy Phase 3									
Leisure Facilities Operations									
Operation of Library and Archival Service									
Outdoor Leisure Areas Operations									
Community Sport and Recreational Development									
Operation of Arts Programme									
Kilcummin Community Development							€1,100,000		
Agriculture, Education, Health and Welfare									
Redevelopment of Ballina Harbour									
Castletbar Civic Offices				€6,220,000			€800,000		€750,000
Westport Civic Offices and library				€5,000,000					
Castletbar Military Barracks		€1,500,000							€900,000
Ballina Military Barracks				€7,148,000					
SEAI Frenchport Pier Project									
Operation and Maintenance of Piers and Harbours									
Veterinary Service									
Miscellaneous Services									
Profit & Loss Machinery Account									
Profit & Loss Stores Account									
Administration of Rates									
Local Representation & Civic Leadership									
Motor Taxation									
Agency & Recoupable Services - Miscellaneous									
CPO Land at Kilbride							€650,000		
TOTAL	€0	€71,760,447	€143,102,449	€226,000,000	€140,353,880	€0	€93,657,028	€0	€33,158,616
Value									
Number of Projects	5	39	16	1	50	0	39	0	17
TOTAL									167

** No Capital Grant Schemes > 50% Funded by LA in Year

APPENDIX 2

SELF ASSESSMENT CHECKLISTS

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Yes Senior Management and Heads of Function made aware of requirements of Code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	All Senior Staff circulated with relevant information . Formal training in the sector would be welcomed. Does not appear to be readily available.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes, guidance notes have been prepared for the Local Authority Sector.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes, recommendations from previous reviews have mostly been implemented.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	Two in year under review. Future date set for some other projects.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Findings circulated to project owners. More formalised for large scale projects.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where cost variances occurred, lessons learned are noted for similar future projects.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	2	Appraisals on major projects for housing, roads, water. Preliminary appraisals to be formally documented where applicable.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Completed for major projects. Some projects sampled predate PSC.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Completed for all major projects. Some projects sampled predate PSC.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, broadly compliant
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, sent to with funding agency for approval
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Funding authority approval granted.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Overall, tenders were in line with Approvals in Principle.
2.9 Was approval granted to proceed to tender?	3	Broadly compliant
2.10 Were procurement rules complied with?	3	Broadly compliant
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes, broadly compliant, where applicable
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Measurable objectives set out at appraisal stage.
2.14 Have steps been put in place to gather performance indicator data?	2	Outcomes/outputs of projects defined and information gathered to assess performance against these objectives.

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Objectives set out in Annual Statutory Budget
3.2 Are objectives measurable in quantitative terms?	3	Primarily extension of existing service. One new service with objectives specified.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	For new service
3.4 Was an appropriate appraisal method used?	3	As above
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	No	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Not applicable
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not applicable
3.11 Was the required approval granted?	3	Statutory approval granted by members at Budget meeting
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	KPI's set at national level for LG Revenue Expenditure
3.15 Have steps been put in place to gather performance indicator data?	3	KPI's set at national level for LG Revenue Expenditure

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, broadly compliant, where applicable
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes for the majority of projects
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Broadly compliant
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Project reports were prepared in the majority of cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects stayed within budget. Where there were time/budget overruns the explanation is documented
4.7 Did budgets have to be adjusted?	2	Yes, on some projects primarily due to unforeseen circumstances
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes in general where within control of LA.
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	2	Rarely but reviewed where applicable
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes, required in limited circumstances per 4.9 above
4.11 If costs increased was approval received from the Sanctioning Authority?	3	
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	No projects were required to be terminated

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Spending programme set out in budget and support Corporate Plan.
5.2 Are outputs well defined?	3	National KPIs for Local Government
5.3 Are outputs quantified on a regular basis?	3	Preparation of KPIs and other internal reports
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Budget monitoring and performance. Supported by Audits including VFM studies.
5.5 Are outcomes well defined?	3	Service level indicators, programmes of work, Corporate Plan
5.6 Are outcomes quantified on a regular basis?	3	Service level indicators, programmes of work, Corporate Plan. Monitoring by budget managers
5.7 Are unit costings compiled for performance monitoring?	2	Some unit costings in KPIs, units and costing per capita as required by national indicators
5.8 Are other data compiled to monitor performance?	2	Other data which is specific to Programmes is gathered as necessary. Monitoring also through budget management
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Where possible to measure.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	National KPIs covers much of requirements. Other information gathered as identified by sections.

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

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

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

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes ended in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes ended in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes ended in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes ended in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes ended in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes ended in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes ended in 2018

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.