



Comhairle Contae Mhaigh Eo  
Mayo County Council



**PUBLIC SPENDING CODE**

**QUALITY ASSURANCE REPORT 2021**

**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:**



Kevin Kelly

3<sup>rd</sup> June 2022

## 1. INTRODUCTION

“Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” was issued by The Department of Public Expenditure and Reform (DPER) on 2<sup>nd</sup> 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 replaced and updated the “Spot Check” requirements previously laid down in Circular Letter dated 15<sup>th</sup> May 2007.

In December 2019, DPER published the document “Public Spending Code – A Guide to Evaluating, Planning and Managing Public Investment” which replaced the capital expenditure requirements as notified in Circular 13/13 above. The document details the steps required in the evaluation, planning and management of investment projects, which are funded by public monies.

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 4).

The Quality Assurance Process contains five steps:

- **Inventory List**

The Authority must compile a list of Inventories of all projects/services at different stages of the Project Life Cycle. The definition of the “Project Life cycle” is set out in the guidance from DPER:

*“The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. Projects vary in size and complexity, but all projects can be mapped to the following project lifecycle structure.*

*There are six stages in the lifecycle:*

- *Strategic Assessment*
- *Preliminary Business Case*
- *Final Business Case (including design, procurement strategy and tendering)*
- *Implementation*
- *Review*
- *Ex-Post Evaluation*

*Previous PSC guidance referenced a four stage project lifecycle. The current version of the PSC Guide reflects a revised lifecycle which better aligns with the realities of project delivery.”*

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.

In the report, 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 2021.

## 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 2021. As the table identifies, there are a total of 96 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 2021.

**Table 1: Expenditure Projects/Services Being Considered by Category**

Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	16	1
2/B	Road Transportation & Safety	31	2
3/C	Water Services	10	0
4/D	Development Management	15	0
5/E	Environmental Services	4	0
6/F	Recreation & Amenity	13	0
7/G	Agriculture, Education, Health & Welfare	2	0
8/H	Miscellaneous Services	2	0
	<b>TOTAL</b>	<b>93</b>	<b>3</b>

#### 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 2021. In total there were 101 projects or services in the "Being Incurred category" in 2021. There were 49 capital projects and 52 services in this inventory with the majority, 81 projects/services incurring expenditure less than €5 million, 17 in the category €5m to €20m and 3 in the category greater than €20m. The full breakdown and description of these projects/services is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2021.

**Table 2: Expenditure Projects/Services Being Incurred by Category**

Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	22	9
2/B	Road Transportation & Safety	15	9
3/C	Water Services	2	4
4/D	Development Management	3	8
5/E	Environmental Services	2	9
6/F	Recreation & Amenity	5	5
7/G	Agriculture, Education, Health & Welfare	0	2
8/H	Miscellaneous Services	0	6
	<b>TOTAL</b>	<b>49</b>	<b>52</b>

**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 2021. In total there were 11 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 2021.

**Table 3: Expenditure Projects/Services Recently Ended by Category**

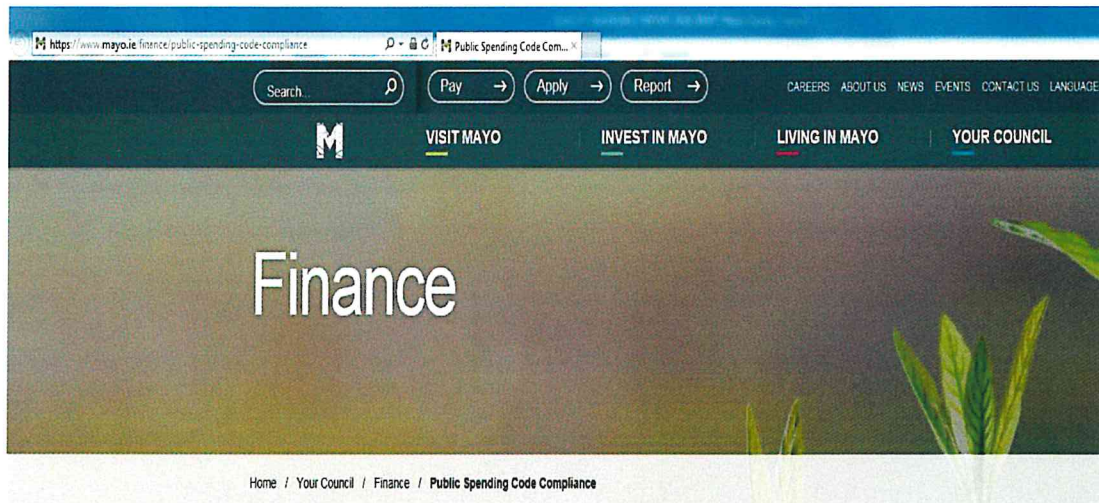
Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	3	0
2/B	Road Transportation & Safety	6	0
3/C	Water Services	0	0
4/D	Development Management	1	0
5/E	Environmental Services	0	0
6/F	Recreation & Amenity	0	0
7/G	Agriculture, Education, Health & Welfare	0	0
8/H	Miscellaneous Services	1	0
	<b>TOTAL</b>	<b>11</b>	<b>0</b>

## 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 was one procurement on projects/services in excess of €10 million carried out during 2021.

The link where the information is published is shown below:

<https://www.mayo.ie/finance/public-spending-code-compliance>



Financial Documents

Housing Loans

Public Spending Code Compliance

Commercial Rates

NPPR

Accounts Payable

Procurement

Debt Resolution

### Public Spending Code Compliance

The Public Spending Code came into effect in September 2013. As outlined in Circular 13/13: "The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service-Standard Rules & Procedures", the objective of the code is to ensure that best value is achieved by the state for the resources it has at its disposal.

Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Authority is required to complete a Quality Assurance process and publish an annual report which is signed off by the Chief Executive.

The following report is the "Public Spending Code-Quality Assurance Report" for Mayo County Council for the years ended 2017, 2018 and 2019

SPEAK

The details on the Procurement in excess of €10m during the year ended 31st December 2021 are as follows: **Procurements in excess of €10m during year ended 2021**

<b>Project Details</b>	
Year:	2021
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	N5 Westport to Turlough Road Project
<b>Procurement Details</b>	
Advertisement Date:	25 <sup>th</sup> May 2018
Tender Advertised in:	Official Journal of the EU (2018/S 099-225295)
Awarded to:	Wills BAM Joint Venture
EU Contract Award Notice Date:	28 <sup>th</sup> November 2019
Contract Price:	€128,117,689, excluding VAT
<b>Progress</b>	
Start Date:	Q4 2019
Expected Date of Completion per Contract:	Q4 2022
Spend in Year under Review:	€45,750,336 excluding VAT
Cumulative Spend to End of Year:	€66,504,887 excluding VAT
Projected Final Cost:	€128,117,689, excluding VAT
Value of Contract Variations:	Unknown
Date of Completion:	Q2 2023
<b>Outputs</b>	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	20km of Type 2 Dual Carriageway and 5km of Single Carriageway
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	By end of 2021 Site Clearance & topsoil is complete. Earthworks 80%, Drainage 25%, Utilities 75% and Structures 80% complete. Accommodation Works 10% and Pavement 5%.



### 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 - <b>Checklist 1</b>
A. Expenditure being considered	Capital Projects/Capital Grant Schemes - <b>Checklist 2</b> Current Expenditure - <b>Checklist 3</b>
B. Expenditure being incurred	Capital Projects/Capital Grant Schemes - <b>Checklist 4</b> Current Expenditure - <b>Checklist 5</b>
C. Expenditure recently ended	Capital Projects/Capital Grant Schemes - <b>Checklist 6</b> Current Expenditure - <b>Checklist 7</b>

The checklists for 2021 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.

#### 4. IN-DEPTH CHECKS

##### 4.1 Steps Involved

Step 4 of the Quality Assurance Process involves selecting a sample of projects from the Inventory Listing and undertaking a more detailed review of the sample to assess the level of compliance with the Public Spending Code, within the organisation.

The CCMA Finance Committee has prepared and issued a guidance document called “Public Spending Code (PSC) Quality Assurance Requirements -A Guidance Note for the Local Government Sector”. Included in this document is an example of an in-depth check methodology that Local Authorities shall use in their Quality Assurance (QA) reports. This identifies best practice evaluation tools and details the methodology which follows on the principals and guidance within the Public Spending Code (PSC or Code). There are 5 steps in this process as detailed in the table below.

<b>In Depth Checks – Steps Involved</b>	
Step One	Logic Model Mapping
Step Two	Summary Timeline of Project/Programme Lifecycle
Step Three	Analysis of Key Documents
Step Four	Data Audit
Step Five	Key Evaluation Questions

Details of the specified format are included at Appendix 3. The presentation of the in-depth review findings for the sample of projects and programmes selected in Mayo County Council in 2021 follows this format.

Five projects were randomly selected by the Internal Auditors from the inventory prepared for the Public Spending Code Report 2021.

	Category of Expenditure	Project / Programme	Current / Capital Expenditure	Value of project €
A	Capital Being Considered	Castlebar Historic Core	Capital	€11,370,000
B	Capital Being Considered	Lough Carra Environmental	Capital	€4,977,097
C	Expenditure being incurred	Castlebar Urban greenway Link	Capital	€2,500,000
D	Current Account Being Incurred	Operation of Arts Programme	Current	€1,648,998
E	Capital Recently Ended	R312 Glenisland Realignment	Capital	€2,276,442
		<b>TOTAL</b>		<b>€22,772,537</b>
		Overall total value of all projects in inventory listing 2021 (Capital & Current		<b>€1,011,418,414</b>
		Inventory	Capital	<b>€827,528,457</b>
		Inventory	Current	<b>€183,889,957</b>
		% Selected and Reviewed 2021	Capital	<b>2.55%</b>
		as a percentage of 2021 inventory	Current	<b>0.9%</b>
		<b>% Selected and Reviewed over 3 year</b>	Capital	<b>12%</b>
		<b>Period 2019-2021</b>	Current	<b>2.12%</b>

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 31<sup>st</sup> December 2021, 2.6% of capital expenditures and 0.9% of revenue (current) expenditures were selected for review. This brings the three-year rolling average to 12% of Capital and 2.12% of Revenue, thus meeting the sampling requirements for the Quality Assurance process.

## 4.2 Summary of Findings

The following section presents a summary of the findings of this In-Depth Check Report as prepared by the Internal Auditors:

### **Projects Selected and findings of the In-depth Review:**

#### **A. Castlebar Historic Core:**

**Project Description:** The project relates to a redevelopment of a significant area of vacant buildings and back lands in the town core of Castlebar, with the purpose of rejuvenating the town centre, to stimulate social, cultural, economic, amenity and regenerative leverage at a local, regional, and national level.

The in-depth check report for this Project is included in Appendix 4.A.

A summary of the findings on the in-depth check for this project is as follows:

- Based on a review of the information supplied and the current stage of this project, the delivery of Castlebar Historic Core project complies with the standards set out in the Public Spending Code.

#### **B. Lough Carra Environmental Project:**

**Project Description:** Improving ecosystem resilience & reducing nutrient pollution in Lough Carra, one of Europe's premier SAC Marl Lakes and aims to restore the habitat and improve the conservation status of the following habitats and species: 6210 (Orchid-Rich Grasslands), 8240 (Limestone Pavement), 7210 (Cladium fen), A182 (Common Gull), 1303 (Lesser Horseshoe Bat), 1355 (Otter).

The in-depth check report for this Project is included in Appendix 4.B.

A summary of the findings on the in-depth check for this project is as follows:

- Based on a review of the information supplied and the current stage of this project, the delivery of the Lough Carra Environmental Project complies with the standards set out in the Public Spending Code.

#### **C. Castlebar Urban Greenway Link:**

**Project Description:** Castlebar Urban Greenway Link safely connects the Castlebar to Turlough Greenway with Lough Lannagh (which in turn will eventually link to Westport). It is a key piece of cycling/ walking infrastructure, providing safe town centre travel options for education, work and business.

The in-depth check report for this Project is included in Appendix 4.C.

A summary of the findings on the in-depth check for this project is as follows:

Except for minor gaps identified in Appendix 4.C. Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Castlebar Urban Greenway Link Project.

Recommended improvements to enhance future processes and management:

- Project documentation to be retained including funding approval records.
- Declarations of conflicts of interest to be signed.

#### **D. Operation of Arts Programme:**

**Project Description:** Mayo Arts Service is responsible for the development and implementation of services which supports the arts in Mayo. The service aims to ensure that the arts and associated areas are open, enjoyable, accessible and provide challenging events for all to experience, regardless of their background or previous experience of the arts.

The in-depth check report for this Project is included in Appendix 4.D.

A summary of the findings on the in-depth check for this project is as follows:

Except for minor gaps identified in Appendix 4.D relating to the assessment of the key performance indicators, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for Operation of Arts Programme Project.

Recommended improvements to enhance future processes and management:

- Appropriate assessment of KPI's to ensure that established objectives are attained.

#### **E. R312 Glenisland Realignment:**

**Project Description:** The project includes the realignment and road works improvement on the existing R312 in Glenisland, County Mayo, the construction of a new bridge to span the Glenisland river, as well as upgrades to a number of bends, road surfaces and road width following the identification of substandard bends and poor condition road pavement which is prone to flooding.

The in-depth check report for this Project is included in Appendix 4.E.

A summary of the findings on the in-depth check for this project is as follows:

Except for minor gaps identified in Appendix 4.E Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the R312 Glenisland Realignment Project.

Recommended improvements to enhance future processes and management:

- Project documentation to be retained including funding approval records and procurement documentation.
- Declarations of conflicts of interest to be signed.

- Management ensure procurement is conducted in line with established standard operating procedures detailed in Mayo County Council's Procurement & Financial Procedures Manual.
- Key performance indicators are established during planning to appropriately assess the achievement of the project objectives. Continuous monitoring and assessment should be performed to ensure that the set KPIs are met.
- A Final Business Case Report is prepared after the completion of the tender process and is continuously monitored and updated to ensure that critical issues of the projects, including costs, benefits, risks, delivery, and affordability are considered.

#### **4.3. High level summary of the internal audit recommendations:**

- In every tender evaluation, all participants must be required to declare conflict of interest before they can be considered for the evaluation panel and before they are given access to tender documentation. These declarations must be documented and maintained on file.
- Management ensure procurement is conducted in line with established standard operating procedures detailed in Mayo County Council's Procurement & Financial Procedures Manual.
- Documents related to the procurements should be stored in a single central repository, retained and made available for audit purposes.
- Approval is sought for each phase of the project and that this maintained on file.
- Key performance indicators are established during planning to appropriately assess the achievement of the project objectives. Continuous monitoring and assessment should be performed to ensure that the set KPIs are met.
- A Final Business Case Report is prepared after the completion of the tender process and is continuously monitored and updated to ensure that critical issues of the projects, including costs, benefits, risks, delivery, and affordability are considered.
- Update MCC's procurement policies and procedures to address the gaps identified.
- Prioritise the finalisation and implementation of the Assessment Framework and trainings related to the public spending code.
- Establish a formal training plan which includes trainings related to public spending code topics.
- Compliance with the Public Spending Code is maintained. In accordance with the Code, Project Completion Reports should be published and disseminated to support a culture of continuous improvement in the evaluating, planning, and managing of public investment. It is recommended that a library of sectoral Project Completion Reports is hosted with by each department with its sector-specific guidance.
- Update the internal procurement guidelines to reflect the requirements of Article 5k of EU Regulation 2022/576.
- Update internal practices to monitor and to report compliance to Article 5k of EU Regulation 2022/576.

The above recommendations were broadly agreed with by management, with changes to processes to be implemented where considered appropriate.

## **5 NEXT STEPS: ADDRESSING QUALITY ASSURANCE ISSUES**

The inventory and checklists for this Quality Assurance Report were compiled based on the submissions received from Directors of Service and Heads of Function across Mayo County Council. The Quality Assurance process shows a reasonable level of compliance with the Code. It also highlighted areas where improvements in processes could be implemented to further enhance understanding and compliance. Any areas where systems could be improved to increase compliance will be reviewed at Management Team Level.

Arising from audit outcomes in 2021, Mayo County Council has undertaken a review of all its systems of compliance and record-keeping throughout the organisation. Training and improved systems for compliance are being progressed.

Planned training for all Directors, Heads of Function and other relevant staff was again deferred because of the Covid Pandemic and will proceed in 2022. Templates to assist with Public Spending Code compliance were devised and used to develop Preliminary Business Cases for large scale capital projects during 2021.

Wider sectoral training for the Local Government Sector would also be welcomed.

## **6. CONCLUSION**

The detailed inventory in this report outlines all current and capital expenditure that was being considered, being incurred, and recently ended in the year under review, 2021. There was only one procurement in excess of €10 million during this period, N5 Westport to Turlough Road Project, the details of which are published on the Council's website.

The Checklists completed by Mayo County Council indicate a mostly satisfactory level of compliance, with some areas for improvement noted. The summary in-depth check findings of the projects reviewed noted that for:

- Two of the projects reviewed there was Compliance with the requirements of the Code
- Three of the projects reviewed, except for minor gaps identified, there was Substantial Compliance with the Code.

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

**APPENDIX 1**

**PROJECT INVENTORY**



Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
<b>HOUSING &amp; BUILDING</b>							
Castlebar Scheme (22)	Housing Scheme	€	€ 49,498	€	Dec 2017 - Oct 2023	€ 6,086,946	
Coastbar Scheme (14)	Housing Scheme	€	€ 93	€	Jan 2020 - Oct 2024	€ 3,327,377	
Coonitsadagb, Kilmagh (21)	Housing Scheme	€	€ 162,073	€	Jan 2020 - June 2024	€ 5,857,488	
Cross (15)	Housing Scheme	€	€ 9,026	€	Jan 2020 - Nov 2024	€ 3,870,463	
Mulfanny Housing Scheme (16)	Housing Scheme	€	€ 18,847	€	Jan 2020 - Dec 2023	€ 3,559,578	
Carnacon (9)	Housing Scheme	€	€ 86,724	€	Jan 2020 - Mar 2024	€ 1,448,662	
Westport Housing (50)	Housing Scheme	€	€ 206,831	€	Dec 2019 - June 2024	€ 13,303,260	
Ballyway (10)	Housing Scheme	€	€ 28,591	€	Jan 2020 - Dec 2023	€ 2,585,261	
Atlantic Drive, Belmullet (4)	Housing Scheme	€	€ 48,175	€	Jan 2020 - Dec 2023	€ 1,073,193	
Walsh Street, Ballina (10)	Housing Scheme	€	€ 265,699	€	Sept 2020 - June 2024	€ 2,189,613	
Market Street(3), Swinford	Housing Scheme	€	€ 92,135	€	Dec 2021 - Nov 2023	€ 750,000	
Mount Street, Chairemorris	Housing Scheme	€	€	€	Jan 2021 - Jan 2024	€ 1,500,000	
Housing Development, Church Road, Belmullet	Housing Scheme	€	€	€	Jan 2021 - Dec 2025	€ 855,000	
Social Housing Development at Pottammy, Achill (20)	Housing Scheme	€	€ 226,242	€	Jan 2021 - Dec 2025	€ 5,137,515	
Convent Site Westport (25)	Housing Scheme	€	€ 3,266	€	Jan 2021 - March 2024	€ 5,600,000	
CALP Scheme (Being Considered)	Capital Advance Leasing Facility	€	€	€	Mar 2020 - Dec 2023	€ 4,255,486	
Housing Grants	Grant Scheme	€	€ 532,811	€	Jan 2021 - Dec 2021	€	
<b>ROADS, TRANSPORTATION &amp; SAFETY</b>							
Regional Road - Maintenance and Improvement	Regional Road Works	€	€ 507,659	€	Jan 2021 - Dec 2021	€	
Local Road - Maintenance and Improvement	Local Road Works	€	€ 616,979	€	Jan 2021 - Dec 2021	€	
N59 Ballina Bypass (N26 Ballina South)	Preliminary Design of Bypass Scheme	€	€	€	Jan 2018 - Dec 2025	€ 7,900,000	
Redevelopment Town Centre Car Park Ballina	Enhancement of town centre	€	€ 15,398	€	Jan 2020 - Dec 2023	€ 2,000,000	
N59 Westport to Mullanny	Road Improvement Works	€	€ 1,838	€	Jan 2020 - Dec 2024	€ 1,600,000	
N60 Bally/Claremorris Heathblaw	Road Improvement Works	€	€ 235,808	€	Jan 2009 - Dec 2023	€ 13,300,000	
N60 Realignment at Manulla Cross	Road Improvement Works	€	€ 663,241	€	Jan 2011 - May 2024	€ 11,100,000	
N59 Newport to Derrada	Road Improvement Works	€	€ 31,181	€	Jan 2016 - May 2025	€ 25,000,000	
N59 Roskeen to Derrada	Road Improvement Works	€	€ 289,002	€	Jan 2020 - Dec 2024	€ 11,700,000	
N60 Breaffy Active Travel	Active Travel	€	€	€	Jan 2020 - Dec 2024	€ 13,000,000	
N59 Newport Active Travel	Active Travel	€	€ 117,603	€	Jan 2021 - Dec 2023	€ 3,000,000	
Killaha Inner Relief Road (Phase 2)	Road Works Killaha	€	€ 1,230	€	Jan 2021 - Dec 2024	€ 2,000,000	
R232 Kilmaine to Foshall	Road Improvement Works	€	€	€	Jan 2020 - Dec 2023	€ 1,240,000	
R245 Cong Village Relief Road	Road Improvement Works	€	€	€	Jan 2021 - Nov 2025	€ 9,000,000	
Public Lighting Programme	National Public Lighting Improvement Programme	€	€ 19,606	€	Jan 2021 - Nov 2025	€ 10,000,000	
Outdoor Training Centre	New Training Centre	€	€ 292,584	€	Jan 2021 - Nov 2025	€ 7,245,625	
N60 Ballystanford Phase 2	Road Improvement Works	€	€ 16,377	€	Dec 2020 - Dec 2023	€ 2,650,000	
N5 Ballywary Phase 3	Road Improvement Works	€	€	€	Nov 2021 - Dec 2023	€ 2,000,000	
N83 Corraun to County Boundary Phase 2	Road Improvement Works	€	€	€	Nov 2021 - Nov 2023	€ 800,000	
N26 Foxford East	Road Improvement Works	€	€	€	Nov 2021 - Nov 2023	€ 1,200,000	
N58 Foxford South	Road Improvement Works	€	€	€	Nov 2021 - Nov 2023	€ 200,000	
N58 Gurranard	Road Improvement Works	€	€	€	Nov 2021 - Nov 2023	€ 400,000	
N28 Callow	Road Improvement Works	€	€	€	Nov 2021 - Nov 2023	€ 500,000	
R312 Glenisland Phase 2	Road Realignment	€	€	€	Nov 2021 - Nov 2023	€ 800,000	
R315 Castlhill	Road Realignment	€	€	€	Nov 2021 - Nov 2025	€ 700,000	
R313 Glencastle	Road Realignment	€	€	€	Nov 2021 - Nov 2025	€ 2,800,000	
N60 Bekan (Railway Bridge)	Road Realignment	€	€ 3,988	€	Nov 2021 - Nov 2023	€ 2,500,000	
N84 Kilmaine to Shirule Realignment at Gorteen	Road Realignment	€	€ 32,785	€	Jan 2021 - Nov 2024	€ 1,260,000	
Ballina Flood Relief Scheme	Flood Mitigation Works	€	€ 352,869	€	Jan 2021 - Nov 2025	€ 680,000	
The Neale Flood Relief Scheme	Flood Mitigation Works	€	€ 105,656	€	Jan 2021 - Nov 2025	€ 8,200,000	
		€	€	€	Jan 2021 - Nov 2025	€ 4,300,000	
<b>WATER SERVICES</b>							
Tooreen/Aghamore GWS - Enhancement of existing scheme	Group Water Scheme/Upgrade	€	€ 24,097	€	Jan 2019 - Dec 2022	€ 540,000	
THM's DBO 2 Plants Upgrade (Bundle 2)	Group Water Scheme/Upgrade	€	€ 115,742	€	Jan 2019 - Dec 2023	€ 3,000,000	
Robeen GWS	Group Water Scheme/Upgrade	€	€	€	Jan 2019 - Dec 2023	€ 1,800,000	
Derrywohly GWS - Network upgrade and amalgamation	Group Water Scheme/Upgrade	€	€	€	Jan 2019 - Sept 2023	€ 625,000	
Callow Lake GWS - Network upgrade and amalgamation	Group Water Scheme/Upgrade	€	€	€	Jan 2019 - Dec 2023	€ 816,000	
Killasser GWS - Network upgrade	Group Water Scheme/Upgrade	€	€	€	Jan 2019 - Dec 2022	€ 578,000	
Johnstown/Lavalley Roe - Network upgrade and Take over by Irish Water	Group Water Scheme/Upgrade	€	€ 20,002	€	Jan 2019 - Sept 2024	€ 600,000	
Murrisk Community Water Connection - New Community Scheme	Group Water Scheme/Upgrade	€	€ 90,467	€	Jan 2019 - Dec 2023	€ 6,000,000	
Atymass GWS - Network upgrade and amalgamation	Group Water Scheme/Upgrade	€	€	€	Jan 2019 - Dec 2023	€ 510,000	
Irishtown GWS - Network upgrade and Take over by Irish Water	Group Water Scheme/Upgrade	€	€ 34,939	€	Jan 2019 - Dec 2022	€ 512,700	

Expenditure being Considered - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
<b>DEVELOPMENT MANAGEMENT</b>							
Apostolin Abbey	Historic Structure Restoration	€ -	€ -	€ -	- Jan 2014 - Dec 2023	€ -	-
Ballycastle Tourism Hub	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2024	€ 650,000	
Castlebar Military Barracks	Urban Regeneration Project	€ -	€ 357,149	€ -	- Jan 2018 - Dec 2026	€ 1,500,000	
Castlebar Old Post Office Redevel (Part of "Castlebar Historic Core")	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2014 - Dec 2023	€ 2,925,317	
Castlebar Innovation Hub & Masterplan (Part of "Castlebar Historic Core")	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2014 - Dec 2024	€ 2,000,000	
Killala Town Renewal (Vision for Killala)	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2014 - Dec 2024	€ 9,370,000	
National Salmon Life Centre	Tourism Project	€ -	€ -	€ -	- Jan 2020 - Dec 2025	€ 1,594,233	
Discovery Point Keem	Tourism Project	€ -	€ 380	€ -	- Jan 2020 - Dec 2024	€ 4,000,000	
Moorehall Nature and Heritage Attraction	Tourism Project	€ -	€ 341,089	€ -	- Jan 2018 - Dec 2025	€ 4,423,000	
Destination Towns	Tourism Project	€ -	€ 20,560	€ -	- Jan 2020 - Dec 2023	€ 667,000	
Ballinrubber Abbey	Tourism Project	€ -	€ 57,536	€ -	- Jan 2020 - Dec 2023	€ 4,795,160	
Belfullet Town Centre Rejuvenation	Urban Regeneration Project	€ -	€ -	€ -	- Jan 2021 - Dec 2023	€ 1,355,140	
Old Convent Ballyhaunis Community Hub	Rural Regeneration Project	€ -	€ 28,750	€ -	- Jan 2021 - Dec 2024	€ 3,129,280	
Newport Public Realm and Enterprise Centre	Public Realm/Enterprise Centre	€ -	€ 87,572	€ -	- Nov 2018 - Dec 2024	€ 7,540,694	
Knock SDZ		€ -	€ -	€ -	- Jan 2021 - Dec 2025	€ 1,080,000	
<b>ENVIRONMENTAL SERVICES</b>							
Castlebar Fire Station	Fire Station	€ -	€ -	€ -	- April 2020 - Oct 2023	€ 1,200,000	
Kilnaghy Fire Station	Fire Station	€ -	€ -	€ -	- Sept 2020 - Jun 2024	€ 2,200,000	
Lechate at Derrinnumera	Environmental Treatment	€ -	€ -	€ -	- Jan 2021 - Dec 2023	€ 2,500,000	
Life Project Lough Carra	Environmental Lake Project	€ -	€ 4,498	€ -	- Jan 2021 - Dec 2024	€ 4,977,097	
<b>RECREATIONAL &amp; AMENITY</b>							
Westport Library and Community Building	New Library and Community Building	€ -	€ 65,000	€ -	- June 2020 - Dec 2023	€ 9,198,535	
Re-Imagining Ballinrobe Market House	Conservation Project	€ -	€ -	€ -	- Oct 2019 - Dec 2022	€ 3,817,000	
Coastal Walk and Amenities Downpatrick Head	Tourism Project	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 4,500,000	
Monasteries of the Moy Phase 3	Greenway Development	€ -	€ 77,328	€ -	- Dec 2020 - Dec 2025	€ 2,240,000	
Clewboy Greenway (Beldare/Muirisk & Achill/Bunnacurry) RRDf	Greenway Development	€ -	€ 148,434	€ -	- Dec 2020 - Dec 2025	€ 2,424,800	
Clewboy Greenway (Leacanvs/Louisburgh)	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 2,600,000	
Clewboy Greenway (Achill Island/Keel/Clochmore)	Greenway Development	€ -	€ -	€ -	- Dec 2020 - Dec 2025	€ 2,200,000	
Westport/Castlebar/Ballina Interurban Greenway (DITAS)	Greenway Development	€ -	€ 9,681	€ -	- Dec 2020 - Dec 2025	€ 25,000,000	
Museum Link Greenway (Turilough Stralde)	Greenway Development	€ -	€ -	€ -	- Jan 2021 - Dec 2026	€ 2,000,000	
Castlebar Outdoor Pursuits Complex -Phase 2	Facility Improvement Works	€ -	€ -	€ -	- Dec 2020 - Dec 2022	€ 600,000	
Grough Patrick Access and Habitat Restoration Project	Habitat Protection Works	€ -	€ 172,259	€ -	- Jan 2021 - Dec 2023	€ 600,000	
Carrowmore Beach Amenity Improvements	Facility Improvement Works	€ -	€ -	€ -	- Dec 2020 - Dec 2024	€ 850,000	
Keel Water Sports Activity Centre	Facility Improvement Works	€ -	€ -	€ -	- Dec 2020 - Dec 2024	€ 850,000	
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>							
Bundoola Sea Wall Project	Piers/Harbours Improvements	€ -	€ 7,042	€ -	- Jan 2021 - Dec 2025	€ 1,005,572	
Ballina Harbour Development	Piers/Harbours Improvements	€ -	€ -	€ -	- Jan 2019 - Jan 2024	€ 1,770,000	
<b>MISCELLANEOUS SERVICES</b>							
Westport Civic Offices and Related Works	Council Offices	€ -	€ 9,542	€ -	- June 2020 - Dec 2023	€ 4,795,018	
Swinford Offices Development	Acquisition & development of offices	€ -	€ 139,097	€ -	- Nov 2016 - Dec 2024	€ 500,000	
<b>Totals</b>		€ 1,657,449	€ 5,140,799	€ -		€ 379,310,083	

Expenditure being incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount In Reference Year	Capital Expenditure Amount In Reference Year (Non Grant)	Capital Expenditure Amount In Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to- date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
<b>HOUSING &amp; BUILDING</b>									
Maintenance & Improvement of LA Housing Units	As per Service Description	€ 3,672,423		€	- Jan 2021 - Dec 2021		€		
Housing Assessment, Allocation and Transfer	As per Service Description	€ 946,134		€	- Jan 2021 - Dec 2021		€		
Housing Rent and TP Administration	As per Service Description	€ 687,463		€	- Jan 2021 - Dec 2021		€		
Housing Community Development Support	As per Service Description	€ 558,586		€	- Jan 2021 - Dec 2021		€		
Administration of Homeless Service	As per Service Description	€ 1,000,778		€	- Jan 2021 - Dec 2021		€		
Support to Housing Capital Prog.	As per Service Description	€ 2,173,048		€	- Jan 2021 - Dec 2021		€		
RAS Programme	As per Service Description	€ 8,513,022		€	- Jan 2021 - Dec 2021		€		
Housing Loans	As per Service Description	€ 1,170,424		€	- Jan 2021 - Dec 2021		€		
Housing Grants	As per Service Description	€ 3,965,810		€	- Jan 2021 - Dec 2021		€		
Foxford Housing VDP Scheme	Housing Scheme	€		€	- March 2017 - Dec 2021	€ 594,373	€ 604,568	20% Local contribution	
Defective Concrete Block Scheme	Grant for remediation of houses	€	€ 525,867	€	- June 2020 - Dec 2025	€ 1,801,994	€ 50,835,000		
Central Heating Programme	Improvement Programme	€		€	- Dec 2015 - Dec 2023	€ 508,400	€ 1,180,000		
Ballinrobe (SVP 6)	Housing Scheme	€		€	- July 2018 - Dec 2021	€ 838,473	€ 944,027		
Foxford, Slabh Rua (10)	Housing Scheme	€	€ 3,109	€	- Dec 2017 - Dec 2022	€ 2,454,836	€ 2,461,428		
Balla (4)	Housing Scheme	€	€ 1,212	€	- Dec 2017 - Dec 2022	€ 760,549	€ 776,238		
Ballymore, Friarsquarter (Sli na Roba 16)	Housing Scheme	€	€ 196	€	- Dec 2017 - Dec 2022	€ 747,505	€ 747,505		
Achill Tomraige (5)	Housing Scheme	€	-€	€ 2,570	- Dec 2017 - Dec 2022	€ 3,894,348	€ 3,896,918		
Ballyhaunis, Irishtown Road (18)	Housing Scheme	€	€ 10,807	€	- Dec 2017 - Dec 2022	€ 1,117,963	€ 1,156,806		
Parke (8)	Housing Scheme	€	€ 99,189	€	- Dec 2017 - Dec 2022	€ 4,468,571	€ 4,475,187		
Kilavally (10)	Housing Scheme	€	€ 80,818	€	- Dec 2017 - Dec 2022	€ 2,077,581	€ 2,147,289		
Swinford, Kilkelly (27)	Housing Scheme	€	€ 309,699	€	- Dec 2017 - Dec 2023	€ 6,077,933	€ 6,367,859		
Moycownagh, Knockree (3)	Housing Scheme	€	€ 497,695	€	- Dec 2017 - Dec 2024	€ 665,501	€ 785,812		
Crossmolina, The Boreen (3)	Housing Scheme	€	€ 433,769	€	- Aug 2017 - Dec 2023	€ 695,216	€ 810,670		
Crossmolina, Ballina Street (4)	Housing Scheme	€	€ 423,215	€	- Dec 2017 - Dec 2023	€ 640,520	€ 674,134		
Castlebar Pound Road (6)	Housing Scheme	€	€ 5,485	€	- Dec 2017 - Dec 2022	€ 1,228,150	€ 1,223,116		
Kilmaine (6)	Housing Scheme	€	€ 711,130	€	- Oct 2017 - Dec 2022	€ 1,006,196	€ 1,008,744		
Bonniconlon Housing (5)	Housing Scheme	€	€ 1,479,099	€	- Aug 2018 - Dec 2023	€ 1,241,670	€ 1,335,506		
Ballina (50)	Housing Scheme	€	€ 740,934	€	- Jan 2020 - Dec 2024	€ 2,689,846	€ 11,565,461		
Lowpark, Charlestown	Housing Scheme	€	€ 265,730	€	- Sept 2019 - Dec 2021	€ 408,978	€ 709,579		
CALF Scheme (Being Incurred)	Capital Advance Leasing Facility	€	€ 116,522	€	- Jan 2019 - Dec 2022	€ 519,017	€ 546,103		
<b>ROADS, TRANSPORTATION &amp; SAFETY</b>									
NP Road - Maintenance and Improvement	As per Service Description	€ 984,884		€	- Jan 2021 - Dec 2021		€		
N5 Road - Maintenance and Improvement	As per Service Description	€ 1,386,222		€	- Jan 2021 - Dec 2021		€		
Regional Road - Maintenance and Improvement	As per Service Description	€ 8,702,137		€	- Jan 2021 - Dec 2021		€		
Local Road - Maintenance and Improvement	As per Service Description	€ 36,249,622		€	- Jan 2021 - Dec 2021		€		
Public Lighting	As per Service Description	€ 1,887,394		€	- Jan 2021 - Dec 2021		€		
Road Safety Engineering Improvement	As per Service Description	€ 984,077		€	- Jan 2021 - Dec 2021		€		
Car Parking	As per Service Description	€ 1,479,009		€	- Jan 2021 - Dec 2021		€		
Support to Roads Capital Prog	As per Service Description	€ 2,846,909		€	- Jan 2021 - Dec 2021		€		
Agency & Recoupable Services - Roads and Transportation	As per Service Description	€ 1,245,271		€	- Jan 2021 - Dec 2021		€		
N17/R320 Junction at Lisduff	Road Improvement Works	€	€ 9,197,261	€	- Jan 2018 - July 2022	€ 14,577,567	€ 19,500,000		
N59 Killeena LVNS	Road Improvement Works	€	€ 990,915	€	- Jan 2018 - Dec 2022	€ 990,915	€ 9,790,000		
N17/R320 Junction at Lisduff	Road Improvement Works	€	€ 1,127,942	€	- Jan 2015 - May 2022	€ 10,146,933	€ 10,300,000		
N5 Westport to Turlough Road Project	Road Improvement Works	€	€ 60,401,418	€	- Jan 2008 - Oct 2022	€ 155,931,866	€ 241,000,000		
N26 Cloonygawan & Carrowbeg Swinford	Road Improvement Works	€	€ 283,312	€	- Jan 2020 - July 2022	€ 1,009,674	€ 1,030,279		
N17 Charlestown Streets	Road Improvement Works	€	€ 1,505,925	€	- Jan 2020 - Nov 2022	€ 1,506,480	€ 1,533,893		
N60 Breatny Manulla Pavement (Manulla Carrowmuraur)	Road Improvement Works	€	€ 997,746	€	- Jan 2020 - May 2022	€ 1,482,331	€ 1,482,331		
N5 Ballyvary Phase 1 (Including N58)	Road Improvement Works	€	€ 258,263	€	- Jan 2019 - Sept 2022	€ 1,531,083	€ 2,338,100		
N5 Castlebar Distributor Rd. Sect2 East	Road Improvement Works	€	€	€	- Jan 2020 - June 2022	€ 589,120	€ 610,000		
N60 Ballytaugford to Facefield	Road Improvement Works	€	€ 1,055,364	€	- Sept 2020 - Sept 2022	€ 1,055,364	€ 1,076,900		
N83 Corraun to County Boundary	Road Improvement Works	€	€ 806,838	€	- Nov 2020 - Nov 2022	€ 806,838	€ 823,304		
N5 Ballyvary Phase 2	Road Improvement Works	€	€ 400,428	€	- Nov 2020 - Nov 2022	€ 400,428	€ 408,600		
N5 Kiltree	Road Improvement Works	€	€ 578,445	€	- Dec 2020 - Nov 2022	€ 578,445	€ 589,153		
N26 Swinford to the N5	Road Improvement Works	€	€	€	- Jan 2019 - May 2022	€ 660,873	€ 674,926		
Flood Mitigation Works -Carrowholly Flood Relief	Flood Mitigation Works	€	€ 582,743	€	- Nov 2014 - Dec 2023	€ 1,276,776	€ 1,495,000		

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to- date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>WATER SERVICES</b>								
Water Supply	As per Service Description	€ 6,973,652	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Waste Water Treatment	As per Service Description	€ 4,183,166	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Admin of Group and Private Installations	As per Service Description	€ 5,971,035	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Support to Water Capital Programme	As per Service Description	€ 2,054,350	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Kilmurry Group Water Scheme	Group Water Scheme/Upgrade	€ -	€ 8,344	€ -	- Sep 2018 - May 2022	€ 1,074,958	€ 1,194,397	
Cloonsmore / Cloontavish GWS - Network upgrade and connection to P	Group Water Scheme/Upgrade	€ -	€ 1,062,681	€ -	- Jan 2019 - Jun 2022	€ 1,388,171	€ 2,005,504	
<b>DEVELOPMENT MANAGEMENT</b>								
Forward Planning	As per Service Description	€ 1,005,360	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Development Management	As per Service Description	€ 2,578,328	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Enforcement	As per Service Description	€ 566,469	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Tourism and Promotion	As per Service Description	€ 1,540,553	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Community and Enterprise Function	As per Service Description	€ 3,146,079	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Economic Development and Promotion	As per Service Description	€ 8,871,085	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	SICAP 100% Govt Funded
Heritage and Conservation Services	As per Service Description	€ 601,022	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Agency and Recoupable Costs - Development Management	As per Service Description	€ 587,879	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Belleek Gate Lodge	Historic Structure Restoration	€ -	€ 4,525	€ -	- Dec 2020 - Dec 2022	€ 4,525	€ 600,000	
MegaAWE Wind Energy	Develop Wind Energy North Mayo	€ -	€ 10,228	€ -	- Apr 2020 - Dec 2023	€ 69,807	€ 655,070	
Balla Innovation Centre/Military Barracks	Urban Regeneration Project	€ -	€ 186,545	€ -	- Jan 2020 - Jun 2024	€ 1,369,172	€ 8,309,563	
<b>ENVIRONMENTAL SERVICES</b>								
Landfill Operation and Aftercare	As per Service Description	€ 2,436,851	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Litter Management	As per Service Description	€ 786,079	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Street Cleaning	As per Service Description	€ 1,957,299	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Maintenance and Upkeep of Burial Grounds	As per Service Description	€ 567,878	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Safety of Structures and Places	As per Service Description	€ 745,028	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Operation of Fire Service	As per Service Description	€ 6,251,641	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Fire Prevention	As per Service Description	€ 659,293	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Water Quality, Air and Noise Pollution	As per Service Description	€ 1,153,801	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Agency & Recoupable Services - Environment	As per Service Description	€ 2,895,844	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Burial Grounds	Provision of Burial Grounds	€ -	€ 107,035	€ -	- Jan 2012 - Dec 2023	€ 768,660	€ 2,000,000	
Crossmolina Fire Station	Fire Station	€ -	€ 276,334	€ -	- Jan 2020 - Nov 2022	€ 546,328	€ 1,730,000	
<b>RECREATIONAL &amp; AMENITY</b>								
Leisure Facilities Operations	As per Service Description	€ 2,936,093	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Operation of Library and Archival Service	As per Service Description	€ 3,604,073	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Outdoor Leisure Areas Operations	As per Service Description	€ 2,674,876	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Community Sport and Recreational Development	As per Service Description	€ 1,884,082	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Operation of Arts Programme	As per Service Description	€ 1,648,998	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Mary Robinson Centre	Development of Centre	€ -	€ 1,149,640	€ -	- June 2013 - Dec 2022	€ 4,390,327	€ 5,600,000	
Castlebar Pool and Outdoor Pursuits Complex	New Pool and Leisure Facility	€ -	€ 4,250	€ -	- Jan 2013 - Dec 2022	€ 10,949,307	€ 11,096,139	
GWG Improvements at Thompsons Cottage	Greenway Development	€ -	€ 244,945	€ -	- Sept 2020 - Dec 2021	€ 509,691	€ 625,000	
Clewbar Greenway (Belclare/Murrisk & Achill/Bunnacurry)	Greenway Development	€ -	€ 669,846	€ -	- Dec 2020 - Dec 2025	€ 669,846	€ 5,500,000	
Castlebar Urban Greenway Link	Greenway Development	€ -	€ 934,308	€ -	- Jan 2015 - June 2023	€ 1,018,651	€ 2,500,000	
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>								
Operation and Maintenance of Piers and Harbours	As per Service Description	€ 1,122,057	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Veterinary Service	As per Service Description	€ 947,352	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
<b>MISCELLANEOUS SERVICES</b>								
Profit & Loss Machinery Account	As per Service Description	€ 8,942,093	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Profit & Loss Stores Account	As per Service Description	€ 545,712	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Administration of Rates	As per Service Description	€ 15,966,987	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Local Representation & Civic Leadership	As per Service Description	€ 3,943,318	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Motor Taxation	As per Service Description	€ 1,363,023	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
Agency & Recoupable Services - Miscellaneous	As per Service Description	€ 2,717,939	€ -	€ -	- Jan 2021 - Dec 2021	€ -	€ -	
<b>Totals</b>		€ 182,232,508	€ 86,974,626	€ -		€ 252,134,383	€ 431,122,174	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
<b>HOUSING &amp; BUILDING</b>							
CALF Recently Ended	Capital Advance Leasing Facility	€ -	€ 202,201	€ -	Dec-21	€ 292,885	
Kilmeena Housing Development	Housing Scheme	€ -	€ -	€ -	Jun-21	€ 888,190	
Knockmore Housing Development	Housing Scheme	€ -	€ 4,815	€ -	Aug-21	€ 2,006,249	
<b>ROADS, TRANSPORTATION &amp; SAFETY</b>							
M17 Temple	Road Improvement Works	€ -	€ 88,322	€ -	Dec-21	€ 548,587	
N 84 North of Shrule	Road Improvement Works	€ -	€ 13,905	€ -	Nov-21	€ 697,413	
N84 South of Castlebar	Road Improvement Works	€ -	€ 215,348	€ -	Nov-21	€ 1,032,548	
R314 Killala Inner Relief Road	Road Improvement Works	€ -	€ 50,420	€ -	Sep-21	€ 750,140	
R312 Glensiland Realignment	Road Improvement Works	€ -	€ 1,153,681	€ -	Nov-21	€ 2,276,442	
N60 Castlebar/Balla Realignment at Lagnamuck	Road Improvement Works	€ -	€ 24,292	€ -	May-21	€ 7,249,625	
<b>WATER SERVICES</b>							
<b>DEVELOPMENT MANAGEMENT</b>							
IWAK REDZ	Tourism Project	€ -	€ 37,426	€ -	Jul-21	€ 718,734	
		€ -	€ -	€ -		€ -	
<b>RECREATIONAL &amp; AMENITY</b>							
		€ -	€ -	€ -		€ -	
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>							
		€ -	€ -	€ -		€ -	
<b>MISCELLANEOUS SERVICES</b>							
IT Systems Upgrade	IT capital enhancements	€ -	€ 53,299	€ -	Dec-21	€ 635,387	
		€ -	€ -	€ -		€ -	
<b>Totals</b>		€ -	€ 1,843,709	€ -		€ 17,096,201	

## **APPENDIX 2**

### **SELF ASSESSMENT CHECKLISTS**

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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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 2021). Training due to be delivered shortly. Sectoral training for LA staff would be welcomed.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes, guidance notes have been prepared for the Local Authority Sector.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	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 2021 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

	<b>General Obligations not specific to individual projects/programmes.</b> <b>(Checklist 1 Continued)</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects. Training to improve.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	9 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.**

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, completed for all projects > €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?	2	Outcomes/outputs of projects were defined and information gathered to assess against these objectives when projects complete.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Completed for major projects. Some sampled predate PSC. URDF projects align with PSC
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, broadly compliant
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Completed for major projects. 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?	3	Yes, broadly compliant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, for larger projects with improvements identified on some smaller scale projects.
Q 2.9	Was the evidence base for the estimated cost set out in each business case?  Was an appropriate methodology used to estimate the cost?  Were appropriate budget contingencies put in place?	3	Yes, broadly compliant

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/a	Minor extension of existing programme
Q 3.4	Was an appropriate appraisal method used?	N/a	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/a	
Q 3.6	Did the business case include a section on piloting?	N/a	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/a	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes
Q 3.12	Has a sunset clause been set?	N/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes tenders progressed in line with rules
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, broadly compliant where applicable.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, for the majority of projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Broadly compliant.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Requirements met in the majority of projects.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Most projects stayed within budget. Where there were time/ budget overruns the explanation is documented and discussed at Senior level.
Q 4.7	Did budgets have to be adjusted?	2	Yes, on some projects primarily due to unforeseen circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within the control of the LA.

	<b>Incurring Capital Expenditure</b> <b>(Checklist 4 Continued)</b>	<b>Self- Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	2	Rarely but reviewed where considered necessary where circumstances changed.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, required in limited circumstances per 4.9 above. Relevant data considered before proceeding.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	This is being 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?	1	4.5 projects were required to be terminated.

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

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

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	11 projects completed. Close out reports completed for each scheme 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?	2	11 Reports.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	10 reports
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	10 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	Where any defects are identified during the maintenance period the contractor is required to rectify. Any relevant learned knowledge is applied to future projects. This is applicable for consultant appointments.
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.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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 2021
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/a	No programmes ended in 2021
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/a	No programmes ended in 2021
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/a	No programmes ended in 2021
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	No programmes ended in 2021
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	No programmes ended in 2021
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	No programmes ended in 2021



## APPENDIX 3

### Quality Assurance -In Depth Check Template (Excerpt from the “Public Spending Code (PSC) Quality Assurance Requirements – A Guidance note for the Local Government Sector, Version 3” Document issued by CCMA Finance Committee

#### “Quality Assurance – In Depth Check Template

##### **Document Purpose**

*This document sets out the outline template to be filled in by the evaluator, in conjunction with the division/unit/agency, while completing an in-depth check as part of the Quality Assurance Process (QAP). This document is drawn directly from the In-Depth Check Methodology document which can be used to assist in carrying out the evaluation exercise. As such it is split in to 5 sections in line with the 5 identified steps of the process.*

##### **Document Format**

*Section A: Introduction*

*Section B: Evaluation*

- 1. Logic Model Mapping*
- 2. Summary Timeline of Life Cycle*
- 3. Analysis of Key Documents*
- 4. Data Audit*
- 5. Key Evaluation Questions*

*Section C: Summary and Conclusions*

##### **Summary and Use**

*The templates, once completed, will be the in-depth check and will be attached as an appendix to the Quality Assurance report. The Summary and Conclusions section, usually no longer than two paragraphs, will be copied into the main report under the In-Depth Check section.”*

## Appendix 4: In-Depth Check – Quality Assurance

### A. Castlebar Historic Core Project

#### Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
<b>Name</b>	Castlebar Historic Core Project
<b>Detail</b>	The project relates to a redevelopment of a significant area of vacant buildings and back lands in the town core of Castlebar, with the purpose of rejuvenating the town centre.
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure being considered
<b>Start Date</b>	May 2020
<b>End Date</b>	On-going
<b>Overall Cost</b>	€11.37 million

#### Project Description

Mayo County Council has identified a series of high value and transformational interventions devised to stimulate social, cultural, economic, amenity and regenerative leverage at a local, regional, and national level. The main objective of the project is to redevelop a significant area of vacant buildings and back lands in the town core of Castlebar as a strategy to reverse vacancy trends and bring valuable extant building stock into use. This will act as a catalyst for greater town centre regeneration and public realm enhancement.

## Section B: Evaluation

### Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Castlebar Historic Core Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
<p>The following are the objectives of the project:</p> <ul style="list-style-type: none"> <li>• Increase town centre employment</li> <li>• Increase town centre population and support population growth</li> <li>• Develop a high-quality urban place through investment to enhance the town centre</li> <li>• To support the welfare and quality of life for the young population by providing services in the town core</li> <li>• To increase the number of festivals and provide the infrastructure to cater for public events of varying range, scope, and size</li> <li>• Contribute to the evening, night-time and weekend economy</li> </ul>	<p>The primary input to the programme was capital funding of €11.37m</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> <li>• Submission of strategic assessment for approval</li> <li>• Development of a preliminary business case for approval</li> <li>• Conducting various surveys for the site area</li> <li>• Assessment and submission of performance indicators for the programme</li> </ul>	<ul style="list-style-type: none"> <li>• Historic building repurposed and refurbished</li> <li>• Job Creation</li> <li>• Community based Initiatives</li> <li>• Night-time economy</li> <li>• Increase in footfall and public confidence</li> </ul>	<p>Transformation of the town centre to become a place that is attractive for people to live, work and invest.</p>

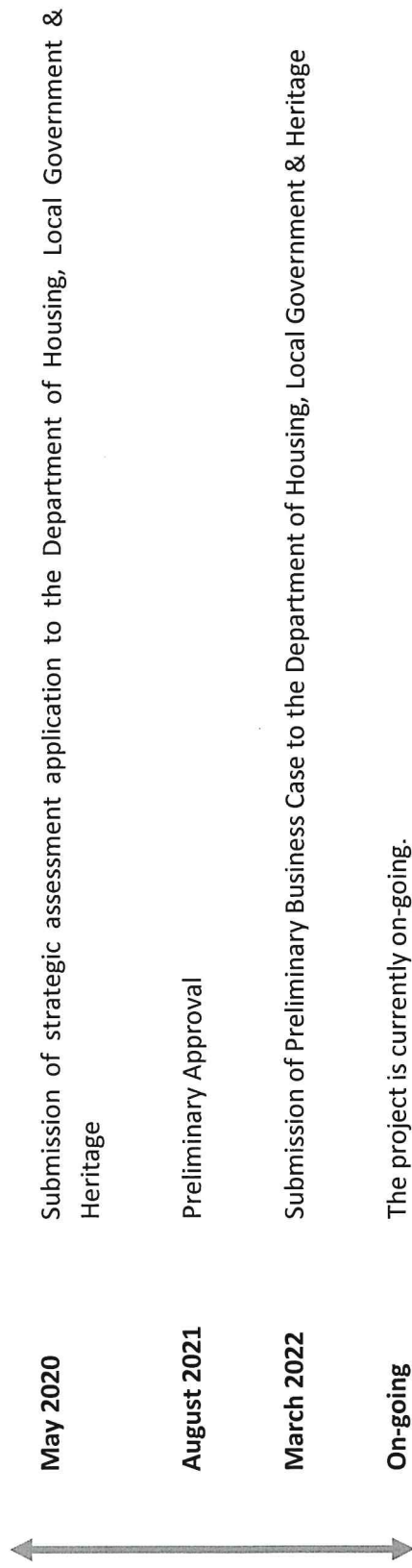
### Description of Programme Logic Model

- **Objective:** The objective of the scheme is a redevelopment of a significant area of vacant buildings and back lands, acting as a catalyst of town centre regeneration and public realm enhancement.
- **Input:** The primary input to the programme was capital funding of €11.37m.

- **Activities:** There were a number of key activities carried out through the scheme including the submission of a strategic assessment for approval, development of a preliminary business case and conducting of various surveys for the site areas.
- **Outputs:** The expected output of this project is the regeneration of the town centre strengthening the Social, Economic and Physical Infrastructure of Castlebar.
- **Outcomes:** The envisaged outcome of this project is the regeneration of the town centre into an attractive place for people to live, work and invest.

**Step 2: Summary Timeline of Project/Programme**

The following section tracks the Castlebar Historic Core Project from inception to conclusion in terms of major project/programme milestones



### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the Castlebar Historic Core Project.

Project/Programme Key Documents	
Title	Details
URDF CBAR Historic Core Application	Signed application form submitted for the URDF Second Call 2020
URDF May004 Preliminary Business Case	The signed preliminary business case submitted to the Department of Housing, Local Government & Heritage
Minutes of Meeting	Steering Group meeting minutes for Castlebar Municipal District Urban Regeneration Development Fund Projects

- **Key Document 1: URDF CBAR Historic Core Application**

The Urban Regeneration and Development Fund Application Form provides the proposal details, the cost of the project, summary of proposal, the concept (strategic assessment report) and a breakdown of financial information.

- **Key Document 2: URDF May004 Preliminary Business Case**

The preliminary business case provides the background of the project and detailed appraisal of available options for the scheme. It also provides clear articulation of the preferred options and sets out the benefits and associated risks.

- **Key Document 3: Minutes of Meeting**

A steering group committee has been established for the Castlebar Municipal District Urban Regeneration Development Fund Projects which includes the Castlebar Historic Core Project. The minutes of the meeting document the updates and current status of the project.

#### Step 4: Data Audit

The following section details the data audit that was carried out for the Castlebar Historic Core Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
New jobs created and jobs sustained	To evaluate and assess the job creation impact of the project.	KPIs are established as part of business case.
Number of new businesses	To evaluate the number of new businesses established and economic impact of the project.	KPIs are established as part of business case.
No. of derelict buildings around the mall	To evaluate and assess the social impact of the project.	KPIs are established as part of business case.
No. of residents in the town core	To evaluate and assess the social impact, economic activity and contribution to compact growth in the community.	KPIs are established as part of business case.
Number of festivals and events	To evaluate and assess the social, cultural and economic impact of the project.	KPIs are established as part of business case.
Number of persons using youth services	To evaluate societal impacts, confidence in youth services and community.	KPIs are established as part of business case.
Night-time economy	To evaluate societal confidence, community and economic activity.	KPIs are established as part of business case.
Attitudinal change of businesses/confidence and future plans	To evaluate Economic Activity, contribution to compact growth and strengthened rural	KPIs are established as part of business case.

		towns.	
Attitudinal change of residents and visitors		To evaluate societal confidence, community and economic activity.	KPIs are established as part of business case.

**Data Availability and Proposed Next Steps**

All data appropriate to the current stage of the project are available on file.

**Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for Castlebar Historic Core Project based on the findings from the previous sections of this report.

- **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**

Based on a review of the information supplied, the delivery of this project complies with the standards set out in the Public Spending Code.

- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**

All data appropriate to the current stage of this project is available on file.

- **What improvements are recommended such that future processes and management are enhanced?**

Based on the substantive testing performed for Castlebar Historic Core Project, Internal Audit did not identify any exceptions on the project.

**Section C: Summary and Conclusions**

The following section presents a summary of the findings of this In-Depth Check on the Castlebar Historic Core Project.

**Summary of In-Depth Check**

Considering the current stage of this project, Internal Audit noted compliance with the provisions of the Public Spending Code for the Castlebar Historic Core Project.

## B. LIFE LOUGH CARRA PROJECT

### Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
<b>Name</b>	Life Lough Carra Project
<b>Detail</b>	Improving ecosystem resilience & reducing nutrient pollution in Lough Carra, one of Europe's premier SAC Marl Lakes.
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure being considered
<b>Start Date</b>	September 2021
<b>End Date</b>	On-going
<b>Overall Cost</b>	€4,977,097

### Project Description

The LIFE Lough Carra project aims to restore the Marl Lake habitat (3140) and improve the conservation status of the following habitats and species: 6210 (Orchid-Rich Grasslands), 8240 (Limestone Pavement), 7210 (Cladium fen), A182 (Common Gull), 1303 (Lesser Horseshoe Bat), 1355 (Otter).

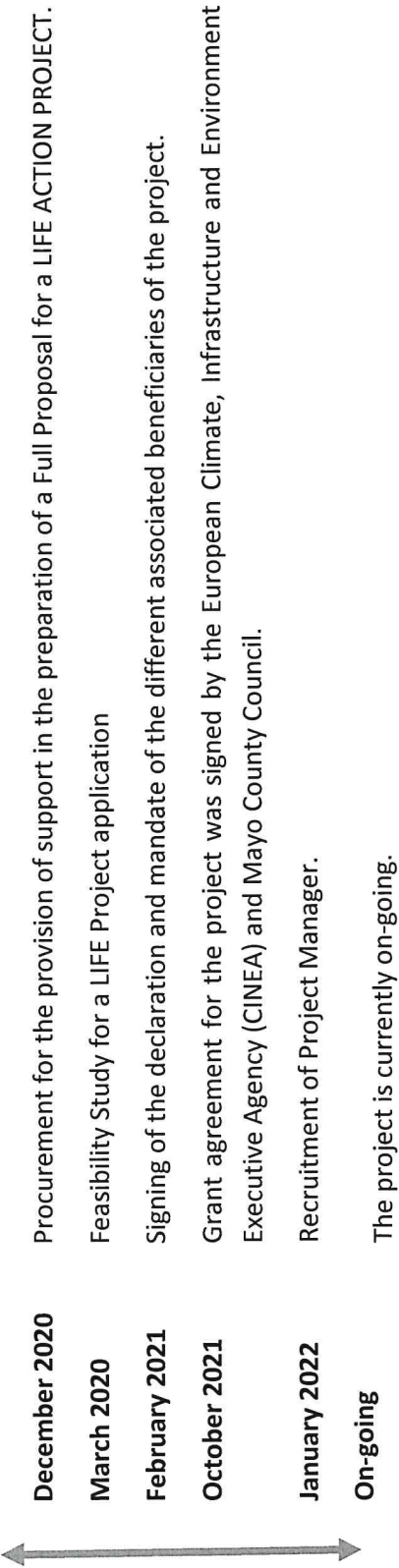


## Section B: Evaluation

### Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowley's DFK has completed a Programme Logic Model (PLM) for Life Lough Carra Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
<p>The following are the objectives of the project:</p> <ul style="list-style-type: none"> <li>• Establish and promote a model of farming to transform nutrient management on farms.</li> <li>• Define ground water-surface water connectivity in the catchment through a groundwater study.</li> <li>• Demonstrate and adopt an integrated approach to restoring the lake's habitats.</li> <li>• Reduce nutrient pollution from septic tanks/domestic wastewater by education and public awareness.</li> <li>• Implement a strategy to tackle invasive species, including preventing introduction of zebra mussels and controlling numbers of mink &amp; feral geese.</li> </ul>	<p>The total project budget and requested EU funding is amounting to €4,977,097.</p>	<p>The following are the actions and means involved in the project:</p> <ul style="list-style-type: none"> <li>• Project Set-up, Project Team &amp; Project Office</li> <li>• Groundwater Catchment Study</li> <li>• Acquisition of Land for Demonstration &amp; Conservation Activities</li> <li>• Agri-Environmental Scheme &amp; Nutrient Management</li> <li>• Biodiversity and Site Restoration</li> <li>• Invasive Species Control</li> <li>• Farm Monitoring for Results-Based Scheme</li> <li>• Monitoring of Project Impacts</li> <li>• Knowledge-Exchange, Public Outreach &amp; Awareness</li> </ul>	<p>Restoration of the Marl Lake habitat (3140) and improvement of the conservation status of the following habitats and species: 6210 (Orchid-Rich Grasslands), 8240 (Limestone Pavement), 7210 (Cladium fen), A182 (Common Gull), 1303 (Lesser Horseshoe Bat), 1355 (Otter).</p>	<ul style="list-style-type: none"> <li>• Recovery of lake ecosystems</li> <li>• Reduction in microbialite chlorophyll content in Carra's south basin</li> <li>• No loss and improved habitat quality for various species.</li> </ul>

<ul style="list-style-type: none"> <li>Maximise the project's impact on enhancing the coherence of the Natura 2000 network.</li> </ul>	<ul style="list-style-type: none"> <li>Dissemination of Project Results and Outcomes</li> <li>Project Management</li> </ul>	
<p><b>Description of Programme Logic Model</b></p> <ul style="list-style-type: none"> <li><b>Objective:</b> The primary objective of the project is improving ecosystem resilience &amp; reducing nutrient pollution in Lough Carra, one of Europe's premier SAC Marl Lakes.</li> <li><b>Input:</b> The primary input to the programme is the capital funding of €4,977,097.</li> <li><b>Activities:</b> There are number of key activities involved in the project such as establishment of a project team, carrying out a hydrogeological study, purchase/long-term lease of land, biodiversity and site restorations, and monitoring of project impacts and results/outcomes.</li> <li><b>Outputs:</b> The expected output of this project is the restored Marl Lakes and improved habitat for various species.</li> <li><b>Outcomes:</b> The envisaged outcome of this project is to halt destruction of, and begin restoration of, wetland habitats.</li> </ul>		
<p><b>Step 2: Summary Timeline of Project/Programme</b></p> <p>The following section tracks the Life Lough Carra Project from inception to conclusion in terms of major project/programme milestones</p> <div style="text-align: center;">  <p><b>December 2020</b> Procurement for the provision of support in the preparation of a Full Proposal for a LIFE ACTION PROJECT.</p> <p><b>March 2020</b> Feasibility Study for a LIFE Project application</p> <p><b>February 2021</b> Signing of the declaration and mandate of the different associated beneficiaries of the project.</p> <p><b>October 2021</b> Grant agreement for the project was signed by the European Climate, Infrastructure and Environment Executive Agency (CINEA) and Mayo County Council.</p> <p><b>January 2022</b> Recruitment of Project Manager.</p> <p><b>On-going</b> The project is currently on-going.</p> </div>		

### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for the Life Lough Carra Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Feasibility Study for a LIFE Project application	Documentation of the feasibility study for the potential LIFE project for the Lough Carra catchment.
Project Proposal Documents: <ul style="list-style-type: none"> <li>LIFE20_NAT_IE_000172_Parts A_B_C_F</li> <li>LIFE20_NAT_IE_000172_Parts B_C_F</li> <li>LIFE20 NAT_IE_000172_LIFE20 Key Project Level Indicators</li> </ul>	Documentation of the project proposal including the following: <ul style="list-style-type: none"> <li>Part A - Evidence of agreement of the different associated beneficiaries on the proposed project.</li> <li>Part B - technical summary and overall context of the project</li> <li>Part C – detailed technical description of the proposed actions</li> <li>Part F – financial information</li> <li>Details of project indicators at the end of the project</li> </ul>
Grant Agreement	Signed agreement between European Climate, Infrastructure and Environment Executive Agency (CINEA) and Mayo County Council.
Procurement Documents	Procurement files for the various contracts of the project.

- **Key Document 1: Feasibility Study for a LIFE Project application**

The feasibility study focuses on the threats to Lough Carra, considers a range of potential solutions, and examines how these might be implemented through a LIFE project. The study supported the proposal and funding for the Life Lough Carra Project.

- **Key Document 2: Project Proposal Documents**

The detailed project proposal provides the overall context of the project which includes the agreement of the associated beneficiaries, objectives, actions, outcomes, financial information, and project indicators.

- **Key Document 3: Grant Agreement**

This document provides evidence of the approval of the requested funding of Mayo County Council to the European Climate, Infrastructure and Environment Executive Agency for the Life Lough Carra Project.

- **Key Document 4: Procurement Documents**

The noted observations upon the review of procurement files in relation to the programme are detailed in **Section 6** of this report.

#### Step 4: Data Audit

The following section details the data audit that was carried out for the Life Lough Carra Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Various Environmental Indicators related to water, habitats, and species	To evaluate and assess the environmental impact of the project.	KPIs are established as part of the project proposal.

#### Data Availability and Proposed Next Steps

All data appropriate to the stage of the project are available on file.

#### Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Life Lough Carra Project based on the findings from the previous sections of this report.

- **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**  
Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.
- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**  
All data appropriate to the current stage of this project is available on file.
- **What improvements are recommended such that future processes and management are enhanced?**  
Based on the substantive testing performed for Life Lough Carra Project, Internal Audit did not identify any exceptions on the project.

**Section C: Summary and Conclusions**

The following section presents a summary of the findings of this In-Depth Check on the Life Lough Carra Project.

**Summary of In-Depth Check**

Considering the current stage of this project, Internal Audit noted compliance with the provisions of the Public Spending Code for the Life Lough Carra Project.

## C. Castlebar Urban Greenway Link

### Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
<b>Name</b>	Castlebar Urban Greenway Link
<b>Detail</b>	Castlebar Urban Greenway Link safely connects the Castlebar to Turlough Greenway with Lough Lannagh (which in turn will eventually link to Westport). It is a key piece of cycling/ walking infrastructure, providing safe town centre travel options for education, work and business.
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	September 2018
<b>End Date</b>	On-going
<b>Overall Cost</b>	€2.5 million

### Project Description

The proposed Castlebar Urban Greenway will be located in the town and is the final link completing the Turlough Great Western Greenway network with the River Walk Greenway, Lough Lannagh and on to Westport / Achill. Undertaken in parallel to the regeneration of the town centre, the Castlebar Riverwalk development links two new public parks, Lough Lannagh, to the west of the town, and Castlebar Town Park in the east. Together they serve to provide high value amenities and sustainable transport links between social, educational, cultural, retail and residential districts of Castlebar thus fostering a significant community dividend. This piece of public infrastructure has enhanced the quality of life for all users and in return has brought a fresh interpretation of the rural and urban landscape providing future community and economic benefits.

## Section B: Evaluation

### Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Castlebar Urban Greenway Link Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
<p>The following are the objectives of the project:</p> <ul style="list-style-type: none"> <li>To create an enhanced urban experience using high quality materials, paving &amp; street furniture in line with the town centre generation projects</li> <li>To facilitate on street trading and markets.</li> <li>To facilitate the utilisation of urban spaces for public functions.</li> <li>To control traffic speeds by design and to mitigate / reduce the requirement for regulatory controls</li> <li>To create an enhanced pedestrian and cycling experience for tourists, school goers and the general-public.</li> <li>To facilitate a connection with the Military Barracks</li> <li>To facilitate development balance and the potential redevelopment of</li> </ul>	<p>The primary input of this project is the capital budget allocation amounting to €2.5 Million</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> <li>Development of a Strategic Assessment for consideration</li> <li>Design creation and public consultation with community partners for consent</li> <li>Detailed design including cost checks, utilities screening and audits</li> <li>Creation of contract documents and tender for services</li> <li>Contract awards</li> </ul>	<p>Development of a 1.5km shared surface Greenway in order to create a continuous path in the current Greenway network within the town core. Bringing an important landmark, the Military Barracks within the fold of the Greenway chain. Overall connection of the towns' urban experience.</p>	<ul style="list-style-type: none"> <li>Enable urban infill development that would not otherwise occur;</li> <li>Encourage economic development and job creation, by creating conditions to attract internationally mobile investment and opportunities for indigenous enterprise growth.</li> <li>Ensure transition to more sustainable modes of travel (walking, cycling, public transport) and energy consumption) and efficiency,</li> </ul>



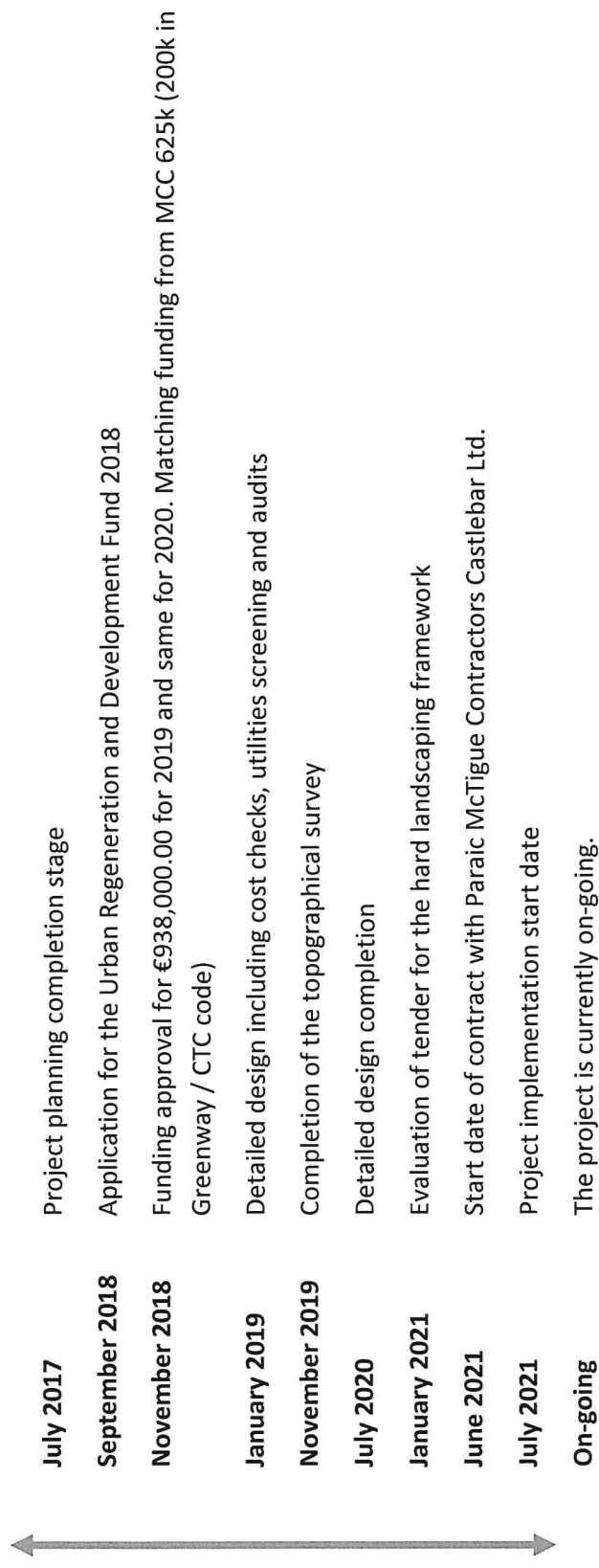
<p>underused back lands in line with Rebuilding Ireland and sustainable development policy objectives (see map 04 appended).</p> <ul style="list-style-type: none"> <li>To facilitate the incorporation of communication / digital utilities.</li> <li>To facilitate the installation of bicycle facilities in nearby schools.</li> </ul>		<p>renewables) within an urban context</p>
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**Description of Programme Logic Model**

- **Objective:** The primary objective of the project is to improve and expand on the existing Greenway network and creating an enhanced experience for users by facilitating the utilisation of urban and public space for economic and local benefit.
- **Input:** The primary input to the programme was the capital funding of €2.5 Million
- **Activities:** There were a number of key activities carried out through the project including the development of strategic assessment, design creation and public consultation, conducting of various surveys for the site area and the creation and awarding of contracts to contractors.
- **Outputs:** The expected output of this project is the construction of new 1.5km shared surface Greenway creating a continuous path extending the current Greenway network and connecting new and important landmarks, enhancing the experience for users.
- **Outcomes:** Construction of the new section of Greenway will have various outcomes such as creating a physical connection to new and important landmarks, creating a public park and events space and connecting main streets of local towns to the development and pathway.

## Step 2: Summary Timeline of Project/Programme

The following section tracks the Castlebar Urban Greenway Link Project from inception to conclusion in terms of major project/programme milestones



### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Castlebar Urban Greenway Link Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Application Form for the Urban Regeneration and Development Fund 2018	Submitted Application Form for the Urban Regeneration and Development Fund 2018
URDFMAY002 PM working doc	Project management working spreadsheet
URDF Project Monitoring Return Form	Submitted URDF Monitoring Return Forms for the quarterly review
Procurement Documents	Procurement files for the various contracts of the project.

- **Key Document 1: Application Form for the Urban Regeneration and Development Fund 2018**

The application form provides a summary of proposal, background and next steps of the project, funding timelines, rationale for investment and projected outcomes on completion of the project. However, there is no evidence that the application was approved by the Urban Regeneration and Development Fund (URDF) unit.

- **Key Document 2: URDFMAY002 PM working doc**

The spreadsheet provides an overview of the project in relation to project management, project planning, project brief, project risks, health and safety and design risk.

- **Key Document 3: URDF Project Monitoring Return Form**

Provides the latest update on the project stage, estimated project expenditures and active travel.

- **Key Document 4: Procurement Documents**

The noted observations upon the review of procurement files in relation to the programme are detailed in **Section 6** of this report.

#### Step 4: Data Audit

The following section details the data audit that was carried out for the Castlebar Urban Greenway Link Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
School Travel	To evaluate and assess the growth of sustainable school travel due to the project.	KPIs are established as part of funding application.
Cycling Tourism	To evaluate the number tourists who cycle impact of the project.	KPIs are established as part of funding application.
Street trading and Public events	To evaluate and assess the public and economic impact of the project.	KPIs are established as part of funding application.
Urban Regeneration and Renewal	To evaluate and assess the urban regeneration impact of the project.	KPIs are established as part of funding application.
Digital Infrastructure	To evaluate and assess the digital infrastructure impact of the project	KPIs are established as part of funding application.

#### Data Availability and Proposed Next Steps

All data appropriate to the stage of the project are available on file.

#### Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Castlebar Urban Greenway Link Project based on the findings from the previous sections of this report.

- **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.

- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**

All data appropriate to the current stage of this project is available on file.

- **What improvements are recommended such that future processes and management are enhanced?**

Based on the substantive testing performed for Castlebar Urban Greenway Link, Internal Audit identified the following observations:

- There is no evidence that the application for funding was approved by the Urban Regeneration and Development Fund (URDF) unit.
- For two (2) procurements reviewed, the evaluation team did not sign declaration of conflicts of interests and/or confidentiality.

### **Section C: Summary and Conclusions**

The following section presents a summary of the findings of this In-Depth Check on the Castlebar Urban Greenway Link Project.

#### **Summary of In-Depth Check**

Except for minor gaps identified in **Section B (Step 3: Analysis of Key Documents)** above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Castlebar Urban Greenway Link Project.

## D. Operation of Arts Programme

### Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
<b>Name</b>	Operation of Arts Programme
<b>Detail</b>	Development and implementation of services which supports the arts in Mayo
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	January 2021
<b>End Date</b>	December 2021
<b>Overall Cost</b>	€1,648,998

### Project Description

Mayo Arts Service is responsible for the development and implementation of services which supports the arts in Mayo. The service aims to ensure that the arts and associated areas are open, enjoyable, accessible and provide challenging events for all to experience, regardless of their background or previous experience of the arts.

Annually, the service works with artists, festivals, venues and community groups and has impacted on the lives of at least 200,000 people who access the services' direct supports (grants, training, information) and who attend events organized or funded through the arts service.

## Section B: Evaluation

### Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the Operation of Arts Programme Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
<p>The following are the objectives of the project:</p> <ul style="list-style-type: none"> <li>• Advocacy, Promotion &amp; Awareness</li> <li>• Audience, Access &amp; Participation</li> <li>• Developing Capacity</li> <li>• Developing Opportunities in the Broader Creative Sector</li> </ul>	<p>The primary input to the programme was the budget allocation amounting to €1,648,998.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> <li>• Provide letters of support for artists/groups and organisations seeking funding/training etc</li> <li>• Input to plans &amp; strategies locally &amp; nationally</li> <li>• Attend meetings, training and info briefings</li> <li>• Delivery of arts service programme</li> </ul>	<p>The outputs of the project are various art programmes and events. These carry out the strategic actions of the arts plan and framework agreement.</p>	<ul style="list-style-type: none"> <li>• Increased focus on contemporary dance and literature as areas requiring further opportunity and development for artists.</li> <li>• Ensuring that provision for the arts is as accessible as possible to all members of the community equally.</li> <li>• People who haven't engaged in cultural activities are provided with opportunities.</li> </ul>

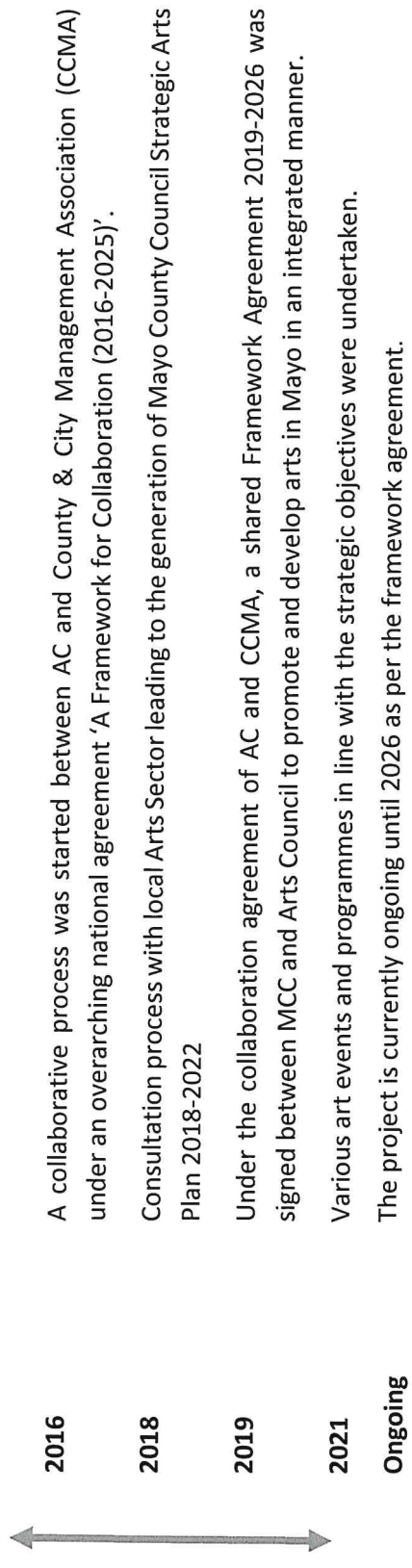
### Description of Programme Logic Model

- **Objective:** The primary objectives of the Operation of Arts Programme as defined in Annual Operational Plan are to promote and assist an inclusive Mayo and to ensure that the people and place of Mayo are connected to the values, culture and brand that promotes Mayo as a place to live, work, invest and visit.
- **Input:** The primary input to the programme was the budget allocation amounting to €1,648,998.

- **Activities:** There were a number of key activities carried out under each of the strategic actions to achieve the defined objectives. A Strategic Arts Plan 2018-2022 was developed and a Framework Agreement 2019-2026 was signed, along with an Annual Operational Plan 2021 defining KPIs against each objective.
- **Outputs:** A series of programmes and events were delivered under this project such as Residencies, Professional Development, Bursaries/Awards, Literature, Music, Children & Young People, Arts & Older People, Cultural Diversity events, Social Inclusion Week 2021, Culture Night 2021 and Arts & Disability events.
- **Outcomes:** The envisaged outcomes of this project are an increased focus on opportunity for artists and availability of art practices to all members of the community

**Step 2: Summary Timeline of Project/Programme**

The following section tracks the **Operation of Arts Programme** Project from inception to conclusion in terms of major project/programme milestones





### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Operation of Arts Programme Project**.

Project/Programme Key Documents	
Title	Evidence of compliance
MCC Strategic Arts Plan	Strategic plan for the development of the Arts Sector in Mayo
Framework Agreement 2019 -2026	Signed framework agreement between Arts Council and Mayo County Council
Arts Service OTP 2021	Documented Arts Services operational team plan for 2021
Arts Operational team meeting updates	Minutes of the team meetings in relation to the arts services
Procurement documents	Procurement files for the various contracts of the project
Arts Service Annual Report 2021 Draft	2021 Annual Report of the Mayo Arts Service

- **Key Document 1: MCC Strategic Arts Plan 2018-2022**

Key document outlining the strategic aims, objectives and actions to be achieved over the period 2018-2022

- **Key Document 2: Framework Agreement 2019 -2026**

This is an overarching agreement based on the master agreement between Arts Council and County & City Management Association outlining the strategic tasks to be achieved. This also provides the details of the funding for the programme.

- **Key Document 3: Arts Service OTP 2021**

This is a detailed document outlining the service area objectives with the related key activities, key performance indicators, 2021 targets, risk assessment, responsible personnel, budget, and income.

**Key Document 4: Arts Operational team meeting updates**

These are the minutes of the meetings held among the team members providing the status and funding arrangements of tasks/events under each strategic action.

- **Key Document 5: Procurement documents**

Procurement documents include the obtained quotations, evaluation evidence, approval, and contract or purchase order for the purchase.

- **Key Document 6: Arts Service Annual Report 2021 Draft**

This is the annual review report highlighting the activities of the Arts Service in 2021 and providing details in numbers on the delivered programmes and events.

**Step 4: Data Audit**

The following section details the data audit that was carried out for the **Operation of Arts Programme Project**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
<ul style="list-style-type: none"><li>• No. of queries received</li><li>• No. of queries resolved</li><li>• No. of newsletters / fliers published</li><li>• No. of posts on social media</li><li>• No. of visits to website</li><li>• No. of letters of support</li></ul>	To evaluate and assess the Advocacy, Promotion & Awareness objective	Not Available
<ul style="list-style-type: none"><li>• No. of projects/programmes delivered</li><li>• Audience numbers</li><li>• No. of Facilitators employed</li><li>• No. of groups we work with (For Artsquad)</li><li>• Number of groups supported by funding from the service</li></ul>	To evaluate and assess the Audience, Access & Participation objective	Not Available

<ul style="list-style-type: none"> <li>Ongoing evaluation of programme to capture qualitative aspect of the engagement</li> </ul>		
<ul style="list-style-type: none"> <li>No. of professional development events</li> <li>No. of attendees</li> <li>No. of individuals/groups supported by grants</li> <li>Ongoing evaluation of programme to capture qualitative aspect of the engagement</li> </ul>	To evaluate and assess the Developing Capacity objective	Not Available
<ul style="list-style-type: none"> <li>No. of productions in Mayo in 2021 – 30+ of varying scale</li> <li>No. of queries from film crews/filmmakers (100 queries)</li> <li>No. of Mayo beneficiaries of WRAP Fund (approx. 10-20 Mixture of production support, training and investment)</li> <li>No. of attendees for council/national initiative events (physical 100 attendees across all initiatives but online delivery could greatly increase this figure)</li> </ul>	To evaluate and assess the Developing Opportunities in the Broader Creative Sector objective	Not Available

**Data Availability and Proposed Next Steps**

The Arts Service Operational Team Plan 2021 sets out the key performance indicators for each service area objective and the Arts Service Annual Report 2021 provides the numbers of delivered programmes and events. However, the numbers indicated in the Annual Report do not match up with the set key performance indicators in the Arts Service Operational Team Plan to ensure that the established objectives were attained.

**Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions **Operation of Arts Programme** Project based on the findings from the previous sections of this report.

- **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**

Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.

- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**

No. Although the Arts Service Operational Team Plan 2021 sets out the key performance indicators for each service area objective and the Arts Service Annual Report 2021 provides the numbers of delivered programmes and events, these numbers do not match up with the set key performance indicators to ensure that the established objectives were attained.

- **What improvements are recommended such that future processes and management are enhanced?**

Based on the substantive testing performed for Operation of Arts Programme Project, Internal Audit identified that key performance indicators to ensure that the established objectives were attained were not appropriately assessed.

The recommendations for these findings are discussed in detail on **Section 6** of this report.

## **Section C: Summary and Conclusions**

The following section presents a summary of the findings of this In-Depth Check on the **Operation of Arts Programme Project**.

### **Summary of In-Depth Check**

Except for minor gaps identified relating to the assessment of the key performance indicators above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for Operation of Arts Programme Project.

## E. R312 Glenisland Realignment

### Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
<b>Name</b>	Glenisland Realignment Scheme
<b>Detail</b>	Construction of new bridge and road improvements works
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Completed
<b>Start Date</b>	October 2016
<b>End Date</b>	November 2021
<b>Overall Cost</b>	€2,276,442

### Project Description

The project includes the realignment and road works improvement on the existing R312 in Glenisland, County Mayo.

The project consists of the construction of a new bridge to span the Glenisland river, as well as upgrades to a number of bends, road surfaces and road width following the identification of substandard bends and poor condition road pavement which is prone to flooding.

## Section B: Evaluation

### Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK has completed a Programme Logic Model (PLM) for the R312 Glenisland Realignment Project. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The objective of the project is to complete the improvements to the R312 Castlebar – Belmullet Section at Glenisland as a matter of priority for County Mayo. The improvements proposed within the R312 Castlebar – Belmullet Road at Glenisland, are consistent with this strategy.	The primary input of this project is the capital budget allocation amounting to €2,276,442.	The following activities were undertaken for the project: <ul style="list-style-type: none"> <li>Preliminary appraisal submitted to the Department of Transport</li> <li>Procurement Activities</li> <li>Construction Works</li> </ul>	Creation of a straight alignment and construction of a new bridge.	Remove the risk of flooding along this section of the R312 as the road level has risen above the design flood levels

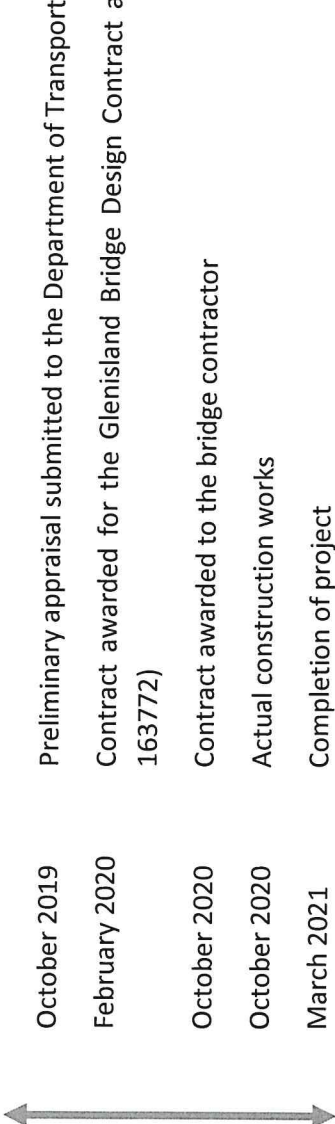
### Description of Programme Logic Model

- Objective:** The purpose of this scheme is to realign a section of the existing carriageway of the R312 in order to provide a new, safer, realigned section of carriageway with a width of 8.0m comprising 2 No 3.5m lanes and 2 No 0.5m hard strips throughout with 2 No 3.0m wide grass verges. The scheme also involved the construction of 19m clear span, skew bridge spanning the Glenisland River.
- Input:** The primary input of this project is the capital budget allocation amounting to €2,276,442.
- Activities:** There were a number of key activities carried out through the project including preparation of the appraisal and procurement of contractors.
- Outputs:** The expected output of this project is the creation of a straight alignment and construction of a new bridge which will bypass the seven substandard bend (3 No radius 100m, 2 No radius 150m, 1 No radius 80m, and 1 No radius 30m) on the existing section of road.

- **Outcomes:** The vertical alignment will remove the risk of flooding along this section of the R312 as the road level has risen above design flood levels.

**Step 2: Summary Timeline of Project/Programme**

The following section tracks the R312 Glenisland Realignment Project from inception to conclusion in terms of major project/programme milestones



### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the R312 Glenisland Realignment Project.

Project/Programme Key Documents	
Title	Evidence of compliance
RW 06 4 Part 2 Preliminary Appraisal Form RLR Capital Projects R312 Glenisland	The preliminary business case submitted to the Department of Transport
Glenisland Allocations - 2017 to 2021 inclusive	Schedule of the grant allocation provided for Glenisland for 2017 to 2021
Procurement Documents	Procurement files for the various contracts of the project
Final Business Case	Not available
Contract Programme - 29.09.20	Construction plan timeline
Project Updates	Not available
Justification Report	Justification Report on Overspend on the project as per re-assessment in September 2021
Project Completion Report	Not available

- **Key Document 1: RW 06 4 Part 2 Preliminary Appraisal Form RLR Capital Projects R312 Glenisland**

The preliminary business case provides the details of the proposed project including the project team, identified problem, objectives, option details, proposed outline programme, and total project budget. The business case was submitted to the Department of Transport. However, evidence of approval of the project was not obtained.



- **Key Document 2: Glenisland Allocations - 2017 to 2021 inclusive**

This document provides the amount of grant allocations in 2017-2021 from the Department of Transport funding for the R312 Glenisland Realignment Project

- **Key Document 3: Procurement Documents**

The noted observations upon the review of procurement files in relation to the programme are detailed in **Section 6** of this report.

- **Key Document 4: Contract Programme - 29.09.20**

This documents the detailed timeline of the actual construction works of the project.

- **Key Document 5: Project Updates**

There was no Board or Steering Committee meetings. Project was monitored and discussed through regular road design office meetings. However, we were not able to review documentation which evidence the regular review and progress update of the project.

- **Key Document 6: Justification Report**

The report provides details on the reason for cost increase on 2019 estimate that was initially provided in the preliminary appraisal.

- **Key Document 7: Project Completion Report**

There is no project completion review performed.

#### Step 4: Data Audit

The following section details the data audit that was carried out for the R312 Glenisland Realignment Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Not available	Not available	Not available

#### Data Availability and Proposed Next Steps

There is no formal key performance indicator established at the planning stage of the project to measure the achievement of the objectives and outcomes of the project.

#### Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for R312 Glenisland Realignment Project based on the findings from the previous sections of this report.

- **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**  
Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.
- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**  
No. There is no formal key performance indicator established at the planning stage of the project to measure the achievement of the objectives and outcomes of the project.
- **What improvements are recommended such that future processes and management are enhanced?**

Based on the substantive testing performed for Glenisland Realignment Scheme, Internal Audit identified the following observations:

- There is no evidence of approval of the preliminary appraisal submitted to the Department of Transport (DOT)
- For two procurements reviewed, the evaluation team did not sign declarations of conflict of interests and/or confidentiality.
- Four procurements amounting to greater than €25K were conducted via the SupplyGov instead of eTenders.
- For the other procurements conducted by MCC for the R312 Glenisland Realignment Project, the procurement documentations made available for review were not complete.
- There is no final business case published.
- There is no formal key performance indicator established at the planning stage of the project to measure the achievement of the objectives and outcomes of the project.
- There was no project completion report prepared for the project.

The recommendations for these findings are discussed in detail on **Section 6** of this report.

### Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the R312 Glenisland Realignment Project.

#### Summary of In-Depth Check

Except for minor gaps identified in **Section B (Step 3: Analysis of Key Documents and Step 4: Data Audit)** above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the R312 Glenisland Realignment Project.