



Comhairle Contae Mhaigh Eo
Mayo County Council



PUBLIC SPENDING CODE

QUALITY ASSURANCE REPORT 2023

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

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 2nd September 2013. The purpose of the Circular was to notify Departments and Authorities that the Public Spending Code was now in effect and introduced a new comprehensive set of expenditure appraisal and value for money requirements. This Quality Assurance procedure replaced and updated the “Spot Check” requirements previously laid down in Circular Letter dated 15th 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:

1. 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 2023.

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 2023. As the table identifies, there are a total of **129** 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 2023.

Table 1: Expenditure Projects/Services Being Considered by Category

Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	35	5
2/B	Road Transportation & Safety	24	3
3/C	Water Services	21	1
4/D	Development Management	10	2
5/E	Environmental Services	6	2
6/F	Recreation & Amenity	14	1
7/G	Agriculture, Education, Health & Welfare	1	0
8/H	Miscellaneous Services	2	2
	TOTAL	113	16

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 2023. In total there were **119** projects or services in the "Being Incurred category" in 2023. There were 64 capital projects and 55 services in this inventory with the majority, 94 projects/services incurring expenditure less than €5 million, 20 in the category €5m to €20m and 5 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 2023.

Table 2: Expenditure Projects/Services Being Incurred by Category

Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	24	9
2/B	Road Transportation & Safety	14	9
3/C	Water Services	8	5
4/D	Development Management	2	8
5/E	Environmental Services	3	11
6/F	Recreation & Amenity	10	5
7/G	Agriculture, Education, Health & Welfare	2	2
8/H	Miscellaneous Services	1	6
	TOTAL	64	55

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 2023. In total there were 24 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 2023.

Table 3: Expenditure Projects/Services Recently Ended by Category

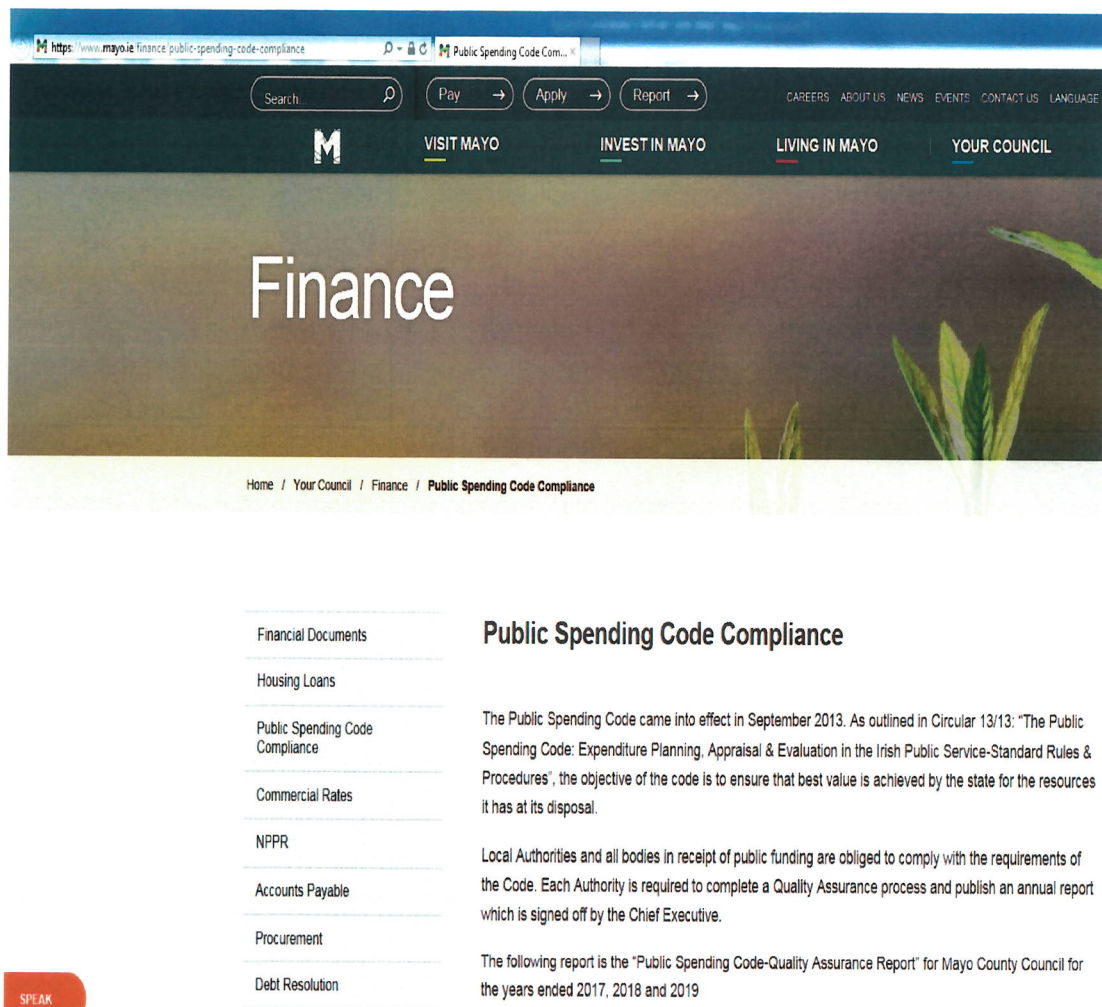
Prog Grp	Programme Group Description	Capital Expenditure	Revenue Expenditure
1/A	Housing & Building	12	0
2/B	Road Transportation & Safety	8	0
3/C	Water Services	1	0
4/D	Development Management	1	0
5/E	Environmental Services	0	0
6/F	Recreation & Amenity	1	0
7/G	Agriculture, Education, Health & Welfare	0	0
8/H	Miscellaneous Services	1	0
	TOTAL	24	0

2.2 Published Summary of Procurements

As part of the Quality Assurance process Mayo County Council will publish summary information, on the Local Authority's website, of all procurements in excess of €10 million. There were three procurements on projects/services in excess of €10 million carried out during 2023.

The link where the information is published is shown below:

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



Home / Your Council / Finance / Public Spending Code Compliance

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 2023 are as follows:

Procurements in excess of €10m during year ended 2023

Project Details	
Year:	2023
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	N5 Westport to Turlough Road Project
Procurement Details	
Advertisement Date:	25 th 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 th November 2019
Contract Price:	€128,117,689, excluding VAT
Progress	
Start Date:	Q4 2019
Expected Date of Completion per Contract:	Q4 2022
Spend in Year under Review:	€31,513,917 excluding VAT (including ex Gratia payments)
Cumulative Spend to End of Year:	€147,367,819 excluding VAT (including ex Gratia payments)
Projected Final Cost:	€156,000,000 excluding VAT and including ex Gratia payments
Value of Contract Variations:	€27,882,311 excluding VAT and including ex Gratia payments
Date of Completion:	Substantial Completion of Contract on 14 June 2023. Currently in a 3 years Defects Period.
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	20km of Type 2 Dual Carriageway and 7.5km of Single Carriageway
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	20km of Type 2 Dual Carriageway and 7.5km of Single Carriageway

Procurements in excess of €10m during year ended 2023

Project Details	
Year:	2023
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	N60 Balla to Claremorris Road Realignment at Heathlawn
Procurement Details	
Advertisement Date:	6 th May 2022
Tender Advertised in:	Official Journal of the EU (2022/S 089-238861)
Awarded to:	P & D Lydon Ltd
EU Contract Award Notice Date:	11 th November 2022
Contract Price:	€11,533,340 excluding VAT
Progress	
Start Date:	Q4 2022
Expected Date of Completion per Contract:	10 th July 2024
Spend in Year under Review:	€9,021,599 excluding VAT
Cumulative Spend to End of Year:	€9,575,677 excluding VAT
Projected Final Cost:	€14,000,000 excluding VAT
Value of Contract Variations:	€720,033 excluding VAT
Date of Completion:	Q3 2024
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	3.6km of Type 2 Single Carriageway with segregated pedestrian/cycleway.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	By end of 2023 Contractor has largely completed site clearance, fencing, mainline bulk earthworks, drainage and service diversions. Mainline pavement works are completed at eastern end. Side road earthworks, accommodation works and pavement works are ongoing.

Procurements in excess of €10m during year ended 2023

Project Details	
Year:	2023
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	50 Unit Housing Development at Golf Course Road, Westport, Co Mayo - A578
Procurement Details	
Advertisement Date:	8 th April 2022
Tender Advertised in:	e-Tenders
Awarded to:	LPB Building Services Ltd.
EU Contract Award Notice Date:	25 th November 2022
Contract Price:	€11,143,981 excluding VAT
Progress	
Start Date:	5 th December 2022
Expected Date of Completion per Contract:	4 th December 2024
Spend in Year under Review:	€6,480,743 including VAT
Cumulative Spend to End of Year:	€6,480,743 including VAT
Projected Final Cost:	€11,143,981 excluding VAT
Value of Contract Variations:	Unknown
Date of Completion:	Q4 2024
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	50 Dwelling Units
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	At end of 2023 works are well advanced on the 50 dwellings 30 of which were roofed, of which 20 which were nearing 95% completion internally. Of the remaining 20 dwellings, blockwork was near completion on 15 of same

3. ASSESSMENT OF COMPLIANCE

3.1 Checklist Completion: Approach Taken and Results

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

There are seven checklists in total:

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

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

Checklist 3: Current (Revenue) Expenditure Being Considered

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

Checklist 5: Current (Revenue) Expenditure Being Incurred

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

Checklist 7: Current (Revenue) Expenditure Completed

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

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

The checklists for 2023 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. While there is room for improvement in certain aspects of the requirements, no specific serious issues/concerns were evident during the completion of this element of the QA exercise.

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.

In Depth Checks – Steps Involved	
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 2023 follows this format.

Five projects were randomly selected by the Internal Auditors from the inventory prepared for the Public Spending Code Report 2023.

	Category of Expenditure	Project / Programme	Current / Capital Expenditure	Value of project €
A	Capital Being Considered	Ballina Flood Relief Scheme	Capital	€13,000,000
B	Capital Being Considered	Westport/Castlebar/Ballina Interurban Greenway	Capital	€25,000,000
C	Expenditure Recently Ended	Housing Development at Kilkelly Road, Swinford	Capital	€6,246,140
D	Expenditure Being Incurred	Defective Concrete Blocks Scheme	Capital	€50,835,000
E	Expenditure Recently Ended	Housing Development at, Friarsquarter (Slí na Roba), Ballinrobe	Capital	€3,896,918
F	Expenditure Being Incurred	Cloongullane Bridge	Capital	€20,752,031
G	Current Account Being considered	Community and Enterprise Function (D06)	Current	€3,133,526
		TOTAL		€122,863,615
		Overall total value of all projects in inventory listing 2022 (Capital & Current		€1,369,857,197
		Inventory	Capital	€1,151,624,974
		Inventory	Current	€218,232,223
		% Selected and Reviewed 2022	Capital	10.40%
		% Selected and Reviewed 2022	Current	1.44%
		% Selected and Reviewed over 3 year	Capital	5.18%
		Period 2020-2022	Current	1.21%

The Public Spending Code recommends that a minimum of 5% of the total value of all capital projects and 1% of the total value of all revenue services in the inventory listing be selected for review by internal audit, on average over a three-year rolling period. For the year ended 31st December 2023, 10.40% of capital expenditures and 1.44% of revenue (current) expenditures were selected for review. This brings the three-year rolling average to 5.18% of Capital and 1.21% 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. Ballina Flood Relief Scheme:

Project Description: This project aims to design and implement a flood relief scheme for the Community of Ballina to alleviate the risk of flooding.

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Ballina Flood Relief Scheme Project.

Recommended improvements to enhance future processes and management:

- management ensure the periodic review and update of the project inventory. This will ensure an accurate reflection of the project name and the actual project cost in the inventory.
- Proper retention of signed documents on file.
- Establishment of a formal KPI at the planning stage.
- Completion and signing of COI declarations by all members of the evaluation team prior to the evaluation.
- Monitoring of concluded tenders to ensure that timely publication of contract award notices on the eTenders website and OJEU.
- A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

B. Westport/Castlebar/Ballina Interurban Greenway:

Project Description The Ballina - Castlebar - Westport Interurban Sustainable Transport Corridor spans approximately 45 to 60 kilometers, connecting Westport to Castlebar and extending to Ballina. It is a stand-alone project within the administrative boundary of County Mayo. The project aims to link active travel facilities to major employment areas and educational facilities, facilitating a modal shift and providing a viable alternative to private car usage for the growing population of County Mayo

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Ballina - Castlebar - Westport Interurban Greenway Project.

Recommended improvements to enhance future processes and management:

- Management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost.
- Concluded tenders should be monitored to ensure that the contract award notices are published in a timely manner on the eTenders website.
- A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

C. Housing Development at Kilkelly Road, Swinford:

Project Description: This project is for the development of 27 housing units at Kilkelly Road, Swinford, Co. Mayo. This development formed part of Mayo County Council's (MCC) 2017 – 2021 Housing Capital Programme.

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents, and Step 4: Data Audit) above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the House Development at Kilkelly Road, Swinford, Co. Mayo Project.

Recommended improvements to enhance future processes and management:

- Management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost.
- Formal KPIs are set and evaluated in the Project Completion report.
- The COI declaration should be completed and signed by all members of the evaluation team prior to the evaluation.
- Concluded tenders should be monitored to ensure that the contract award notices are published promptly on the eTenders website.
- A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages

D. Defective Concrete Blocks Scheme:

Project Description: The project is a grant scheme providing financial assistance to support homeowner(s) affected by the use of defective concrete blocks in the construction of their dwellings. The grant scheme applies to the owners of dwellings located in Mayo, which have been damaged due to defective concrete blocks containing excessive amounts of deleterious materials, namely mica or pyrite.

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents, and Step 4: Data Audit) above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Defective Concrete Blocks Grant Scheme Project.

Recommended improvements to enhance future processes and management:

- Management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost.
- Formal KPIs should be set and regularly evaluated. Monthly reports to the Department of Housing, Planning and Local Government should include actual data related to the statistics indicated in the report (e.g., Average Processing Time from the Receipt of the HA decision to notify homeowners on Damage Threshold under the enhanced DCB Scheme in working days etc.).
- A document should be implemented to demonstrate that the tender box was opened by at least two (2) persons.
- The tender report should be signed and dated by the evaluators.
- The COI (Conflict of Interest) declaration should be completed and signed by all members of the evaluation team prior to the evaluation.

E. Ballinrobe, Friarsquarter (Slí na Roba) Housing Scheme:

Project Description: The development site is located on the outskirts of the town of Ballinrobe on the main R331 road. The project forms the second phase of the development of an existing social housing development (Sli na Roba) at Friarsquarter, Ballinrobe. The development aims to provide 16 housing units to meet the needs of specific households identified by MCC, that have expressed an interest in living in the Ballinrobe catchment area

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Friarsquarter (Sli na Roba 16), Ballinrobe Project.

Recommended improvements to enhance future processes and management:

- Management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost.
- Formal KPIs should be set and evaluated in the Project Completion Report.
- The COI (Conflict of Interest) declaration should be completed and signed by all members of the evaluation team prior to the evaluation.
- Concluded tenders should be monitored to ensure that the contract award notices are published promptly on the eTenders website.
- The standstill period required by the public procurement guidelines must be observed and referred to in the letters sent to successful and unsuccessful tenderers.
- A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages

F. Cloongullane Bridge:

Project Description: The project involves developing a route corridor for the N5 between Turlough and Bohola and identifying a preferred route corridor for the N58/N26 between Foxford and the N5 Route Corridor. The project also includes the realignment of 1.8km of the N26 at Cloongullane, approximately 3.4km north-west of Swinford, County Mayo. The proposed realignment includes:

- 1.8km of Type 2 Single Carriageway Road (predominantly offline).
- A new bridge crossing the River Moy SAC (downstream of the existing N26 bridge).
- Two new culverts over tributaries of the River Moy.
- Local road realignments.
- Accommodation works / farm accesses.

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Cloongullane Bridge Project.

Recommended improvements to enhance future processes and management:

- Management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost.
- The COI (Conflict of Interest) declaration should be completed and signed by all members of the evaluation team prior to the evaluation. A member of the Procurement and Efficiency Review Team should participate in the evaluation process.
- A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

G. Community and Enterprise Function (D06):

Project Description: This expenditure is related to the provision of accommodation for Ukrainian refugees within the county of Mayo. MCC operates Lough Lannagh Accommodation, which has been provided to Ukrainian refugees as accommodation.

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

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

- Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Accommodation for Ukrainian Refugees Programme.

Recommended improvements to enhance future processes and management:

- Management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost.
- A formal Key Performance Indicators (KPIs) should be set and evaluated.
- Memorandums of Understanding (MoUs) containing the roles and responsibilities of each party should be developed and signed.
- Progress reports should be developed and submitted to DCEDIY.
- Contracts should be signed by both parties and kept up to date.
- A formal document listing the justification for any non-competitive procurement conducted should be created.
- A formal process for non-competitive procurement should be developed and documented in the Procurement manual. Consider developing templates / forms to ensure all necessary procurement details are documented.

4.3. High level summary of the internal audit recommendations:

- Establish key performance indicators (KPIs): Define KPIs at the planning stage of the project.
- Ensure that there are documented progress reports for the Accommodation for Ukrainian Refugees Programme.
- MoUs should be signed to document the roles and responsibilities of each party. These should be properly retained and available on file.
- Ensure that training/refresher training on the Public Spending Code and Procurement is periodically provided to all relevant personnel, specifically those responsible for the management and operation of the projects.
- Document the opening and receipt of tenders for procurement not conducted via eTenders.
- Ensure all evaluators complete and sign a declaration of COI prior to the evaluation. Additionally, evaluation scoresheets must be signed and date-stamped by all evaluators.
- Ensure that all tender responses are included in the evaluation process. A process should be implemented to ensure that all received tender responses are forwarded to the appropriate department managing the tender evaluation.
- Include the required standstill period in the letters issued to the successful and unsuccessful tenderers. This period should be a minimum of 14 days for electronically sent notices and 16 days for those sent by other means.
- Monitor concluded contracts to ensure timely publication of contract award notices on the eTenders website.
- Ensure that non-competitive procurements conducted are formally documented, listing the justification for not using the competitive procurement method.
- Update MCC's procurement policy (Procurement & Financial Procedures Manual for Goods, Services & Minor Works) to reflect procedures for non-competitive procurement. Consider developing templates / forms to ensure all necessary procurement details are documented.
- Ensure that all procurement-related documents for each project/programme are retained in a single repository and available for review.

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.

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.

Mayo County Council will progress the recommendations arising out of the Indepth Review.

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, 2023. There were three procurements in excess of €10 million during this period, N5 Westport to Turlough Road and the N60 Balla to Claremorris Road Realignment at Heathlawn and Westport Housing (50 units), 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 all of the projects reviewed there was Compliance with the requirements of 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

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
HOUSING & BUILDING							
Housing Development at Ballycastle (5)	Housing Scheme	€	€ 1,679	€	Jan 2023 - Feb 2029	€	2,500,000
Housing Development at Knockmore - Phase 2 (8)	Housing Scheme	€	€ 3,292	€	Jan 2023 - Feb 2029	€	2,000,000
Housing Development at Abbeyquarter, Ballyharris	Housing Scheme	€	€ 1,612	€	Jan 2023 - Oct 2028	€	8,533,774
Development of 8 Social Housing Units at Cum Labardane	Housing Scheme	€	€ 180,360	€	Jan 2023 - Sept 2028	€	1,400,000
Housing Development at Mount Assumpta, Ballina	Housing Scheme	€	€ 1,224	€	Jan 2023 - Feb 2030	€	800,000
Monamors, Lodge Road, Westport 21 (Affordable)	Affordable	€	€ 101,333	€	Jan 2023 - Feb 2030	€	7,905,555
Rathbawn Avenue, Castlebar 15 (Affordable)	Affordable	€	€ 2,706	€	Jan 2023 - Feb 2030	€	5,235,211
Affordable Housing Scheme at Springfield Drive, Westport	Housing Scheme	€	€ 4,379	€	Jan 2023 - Feb 2030	€	3,853,171
Lion Na Cre Saliem, Castlebar Phase 3 (14)	Housing Scheme	€	€	€	Jan 2020 - March 2027	€	3,327,327
Cross (8)	Housing Scheme	€	€ 20,088	€	Jan 2020 - June 2026	€	2,633,998
Ballyvary (12)	Housing Scheme	€	€ 60,597	€	Jan 2020 - Feb 2026	€	3,713,462
Atlantic Drive, Belmullet (4)	Housing Scheme	€	€ 684,245	€	Jan 2020 - March 2025	€	1,149,600
Market Street(3), Swinford	Housing Scheme	€	€ 4,749	€	Dec 2021 - Feb 2029	€	750,000
Mount Street, Claremorris (6)	Housing Scheme	€	€ 60,042	€	Jan 2021 - Aug 2027	€	1,767,861
Social Housing Development at Pottanny, Achill (20)	Housing Scheme	€	€ 567,906	€	Jan 2021 - April 2027	€	7,056,725
Convent Site Westport (17)	Housing Scheme	€	€	€	Jan 2021 - Aug 2027	€	6,634,109
Development at Church Manor Ballina 3 units	Housing Scheme	€	€ 22,071	€	Aug 2022 - Aug 2026	€	1,085,445
Development at Lower Charles Street (4)	Housing Scheme	€	€ 49,016	€	Nov 2022 - Sept 2026	€	1,368,053
Housing Development at Lavan Road, Castlebar	Housing Scheme	€	€ 1,117	€	July 2023 - Nov 2028	€	7,500,000
Housing Development at Ellison Street	Housing Scheme	€	€ 286,659	€	June 2023 to Nov 2028	€	4,772,092
Ellison House, Ellison St., Castlebar, Co. Mayo (Peter McVerry Trust)	Housing Scheme- RSV	€	€ 35,186	€	Apr 2021 to Jun 2024	€	1,814,847
Churchfield Knock (30)	Housing Scheme	€	€	€	Nov 2020 to Jun 2024	€	1,279,257
Chapel Street, Ballinrobe (8)	Housing Scheme	€	€	€	Apr-23 to June-28	€	798,086
Lion Na Cre Saliem, Castlebar Phase 3A (28)	Housing Scheme	€	€ 24,668	€	Apr 2023 - Nov 28	€	8,240,571
Duffry Bakery, Ballina	Housing Scheme	€	€ 740,433	€	Jun 2021 to Nov 2023	€	10,597,698
Black Oak Rise, Westport (8)	Housing Scheme	€	€	€	Jun 2023 to Nov 2027	€	3,483,810
The Meadows, Ballina (10)	Housing Scheme	€	€ 6,076	€	Mar 2023 to Nov 2027	€	3,500,000
Ballybeg, Bangor Erris (10)	Housing Scheme	€	€	€	Feb 2023-Dec 2026	€	1,080,000
Chester House Site, Ballina (66)	Housing Scheme	€	€ 52,352	€	Mar 2023 to Sept 2028	€	1,080,000
CAIF Scheme	Housing Scheme	€	€	€	Mar 2023 to Nov 2028	€	18,480,000
VOIDS 2024	Capital Advance Leasing Facility	€	€	€	Mar 2020 - Dec 2024	€	4,228,322
Repair and Leasing being considered	VOIDS	€	€ 19,925	€	Dec 2023 - Dec 2024	€	578,285
Buy and Renew	RS	€	€	€	Sept 2022 - Sept 2025	€	2,640,000
Energy Efficiency	Buy and Renew	€	€	€	July 2023 - Dec 2025	€	888,016
Maintenance/Improvement of LA Housing Units	Retrfitting	€	€ 46,535.38	€	Sept 2022 - Sept 2025	€	1,088,000
Administration of Homeless Service	Current expenditure	€	€ 583,080	€	Jan 2023-Dec 2023	€	-
Support to Housing Capital Programme	Current expenditure	€	€ 762,485	€	Jan 2023-Dec 2023	€	-
RAS and Leasing Programme	Current expenditure	€	€ 1,157,290	€	Jan 2023-Dec 2023	€	-
Housing Grants	Grant Scheme	€	€ 649,688	€	Jan 2023-Dec 2023	€	-
		€	€ 1,502,608	€	Jan 2023-Dec 2023	€	-
ROADS, TRANSPORTATION & SAFETY							
Regional Road - Maintenance and Improvement	Regional Road Works	€	€ 1,092,512	€	Jan 2023-Dec 2023	€	-
Local Road - Maintenance and Improvement	Local Road Works	€	€ 3,089,253	€	Jan 2023-Dec 2023	€	-
Support to Roads Capital Prog.	Supporting Capital Roads	€	€ 572,896	€	Jan 2023-Dec 2023	€	-
RS9 Westport to Mulrenny	Road Improvement Works	€	€	€	Jan 2009 - Dec 2025	€	-
RS9 Realignment at Manulla Cross	Road Improvement Works	€	€ 68,732	€	Jan 2011 - Dec 2027	€	13,300,000
RS9 Newport to Derrada	Road Improvement Works	€	€ 135,089	€	Jan 2016 - Dec 2026	€	25,000,000
RS9 Newfield to Derrada	Road Improvement Works	€	€ 494,022	€	Jan 2020 - Dec 2028	€	30,000,000
RS9 Bready Active Travel	Active Travel	€	€ 351,494	€	Jan 2021 - Dec 2024	€	5,000,000
RS9 Balla to Heathlam Active Travel	Road Improvement Works	€	€ 6,248	€	Jan 2021 - Dec 2024	€	3,000,000
RS6 Ballina Bypass Phase 1	Road Improvement Works	€	€ 384,047	€	Jan 2020 - Dec 2026	€	17,500,000
RS6 Foxford Bypass	Road Improvement Works	€	€ 3,112	€	Jan 2022 - Dec 2028	€	50,000,000
RS8 Foxford Bypass	Road Improvement Works	€	€ 5,092	€	Jan 2022 - Dec 2028	€	50,000,000
Killala Inner Relief Road (Phase 2)	Road Works Killala	€	€ 2,745	€	Jan 2020 - Dec 2029	€	1,240,000
RS22 Kilmaine to Foshal	Road Improvement Works	€	€ 445,420	€	Jan 2021 - Nov 2028	€	9,000,000
RS45 Cong Village Relief Road	Road Improvement Works	€	€ 106,334	€	Jan 2021 - Nov 2029	€	10,000,000
Public Lighting Programme	National Public Lighting Improvement P	€	€ 1,496,431	€	Jan 2021 - Nov 2027	€	8,661,162
RS6 Callow	Road Improvement Works	€	€	€	Nov 2021 - Nov 2026	€	700,000
RS12 Glenisland Phase 2	Road Realignment	€	€ 19,149	€	Nov 2021 - Nov 2027	€	2,800,000
R315 Castlehill	Road Realignment	€	€ 2,745	€	Nov 2021 - Nov 2028	€	2,500,000
R313 Glencastrle	Road Realignment	€	€ 3,262	€	Nov 2021 - Nov 2025	€	1,260,000
R60 Bekan (Railway Bridge)	Road Realignment	€	€	€	Jan 2021 - Nov 2027	€	3,500,000
RS9 Ballina Town	Road Improvement Works	€	€	€	Jan 2023 - July 2025	€	710,000
RS Licrowwell	Road Improvement Works	€	€	€	Sept 2023 - Nov 2025	€	2,000,000
NW Bridge Rehab. Mayo Contract 2	Bridge Improvement	€	€	€	Sept 2023 - Nov 2026	€	3,000,000
Ballina Flood Relief Scheme	Flood Mitigation Works	€	€ 278,521	€	Jun 2019 - Dec 2025	€	13,000,000
The Neale Flood Relief Scheme	Flood Mitigation Works	€	€	€	Jun 2019 - Dec 2025	€	4,300,000
Swinford Car Park and Related Works	Car Park	€	€ 128,884	€	Jan 2022-Dec 2025	€	2,250,000

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
WATER SERVICES							
Admin of Group and Private Installations THM'S DBO 2 Plants Upgrade (Bundle 2)	Current expenditure	€ 915,363	€ -	€ -	Jan 2023 - Dec 2023	€ -	-
Robben GWS	Group Water Scheme/Upgrade	€ -	€ 36,593	€ -	Jan 2019 - Dec 2026	€ 3,000,000	-
Callow Lake GWS	Group Water Scheme/Upgrade	€ -	€ 80,385	€ -	Jan 2019 - Sept 2025	€ 2,479,887	-
Murrisk Community Water Connection - New Community Water Supply Scheme	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Dec 2025	€ 816,000	-
Attymass GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€ -	€ 25,235	€ -	Jan 2019 - Dec 2025	€ 8,242,381	-
TIC Bundle No 4 (32 schemes) [Upgrade and Take in Charge by Ulster Firearm]	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2019 - Dec 2025	€ 976,802	-
Fahy/Drumindoo GWS	Group Water Scheme/Upgrade	€ -	€ 28,379	€ -	Jan 2019 - Sept 2025	€ 620,903	-
Grange CWC	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 560,000	-
Kilmeena GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 500,000	-
Kilmoyee/Ullar	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 500,000	-
PBKS GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 500,000	-
Glensaul/Tourmakeadi CWC	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 520,000	-
HV GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 530,000	-
Dooyork GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 570,000	-
Boohomma / Dieryconilla GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 640,000	-
Tooreen/Aughmare GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 700,000	-
Glencorrib GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 900,000	-
Wilkeser GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 975,000	-
Lough Carrá GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 1,500,000	-
Funshingagh Cross GWS	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 1,800,000	-
Canroweigue Area CVC	Group Water Scheme/Upgrade	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 3,800,000	-
DEVELOPMENT MANAGEMENT							
Community and Enterprise Function	Current Expenditure	€ 3,133,526	€ -	€ -	Jan 2023 - Dec 2023	€ -	-
Economic Development and Promotion	Current Expenditure	€ 736,054	€ -	€ -	Jan 2023 - Dec 2023	€ -	-
Castlebar Military Barracks	Urban Regeneration Project	€ -	€ 152,772	€ -	Jan 2018 - Dec 2026	€ 15,715,213	-
Castlebar Old Post Office Redevelopment (Part of "Castlebar Historic Core" Project)	Urban Regeneration Project	€ -	€ -	€ -	Jan 2024 - Dec 2025	€ 2,000,000	-
Castlebar Innovation Hub and Marketplan The Mill Area (Part of "Castlebar Historic Core" Project)	Urban Regeneration Project	€ -	€ -	€ -	Jan 2024 - Dec 2025	€ 9,370,000	-
Wildlife Town Renewal (Vision for Killala)	Urban Regeneration Project	€ -	€ -	€ -	Jan 2020 - Dec 2025	€ 1,100,000	-
Bainiubber Abbey	Tourism Project	€ -	€ -	€ -	Jan 2020 - Dec 2025	€ 6,700,000	-
Bemullet Town Centre Regeneration	Urban Regeneration Project	€ -	€ -	€ -	Jan 2021 - Dec 2025	€ 15,590,950	-
Old Convent Ballyvauns Community Hub	Urban Regeneration Project	€ -	€ 7,655	€ -	Jan 2022 - June 2026	€ 4,680,280	-
Newport Public Realm and Enterprise Centre	Public Realm/Enterprise Centre	€ -	€ 105,745	€ -	Nov 2018 - Dec 2025	€ 7,540,694	-
Knock SDZ	Development Project	€ -	€ -	€ -	Jan 2021 - Dec 2025	€ 500,000	-
Development of Ballina Town Centre	Town Enhancement Project	€ -	€ -	€ -	Jan 2021 - Dec 2026	€ 8,060,000	-
ENVIRONMENTAL SERVICES							
Operation of Fire Service	Current Account	€ 2,145,603	€ -	€ -	Jan 2023 - Dec 2023	€ -	-
Agency and Recoupable Services	Current Account	€ 532,528	€ -	€ -	Jan 2023 - Dec 2023	€ -	-
Castlebar Fire Station	Fire Station	€ -	€ -	€ -	April 2020 - Dec 2025	€ 1,700,000	-
Killmogh Fire Station	Fire Station	€ -	€ -	€ -	Sept 2020 - April 2026	€ 2,200,000	-
Ballina Fire Station	Fire Station	€ -	€ -	€ -	April 2023 - Dec 2026	€ 2,600,000	-
Lechate at Derrinmura	Environmental Treatment	€ -	€ 13,382	€ -	Jan 2021 - Dec 2026	€ 2,500,000	-
Claremorris Historic Landfill Remediation Plan	Landfill Remediation Project	€ -	€ -	€ 4,311	Jan 2020 - Dec 2025	€ 2,500,000	-
Bural Grounds	Bural Ground	€ -	€ -	€ -	Jan 2023 - Dec 2028	€ 4,000,000	-

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
RECREATIONAL & AMENITY							
Community Sport and Recreational Development	Current Account	€ 775,804	€ -	€ -	Jan 2023-Dec 2023	€ -	-
Westport Library and Community Building	New Library and Community Building	€ -	€ 471,152	€ -	June 2020 - Dec 2024	€ 13,648,397	-
Re-Imagining Ballinrobe Market House	Conservation Project	€ -	€ -	€ -	Oct 2019 - Dec 2023	€ 3,820,000	-
Ceide Coastal Walk and Amenities Downpatrick Head	Tourism Project	€ -	€ 17,990	€ -	Dec 2020 - Sept 2026	€ 4,500,000	-
Downpatrick Head Car Park and Access	Tourism Project	€ -	€ -	€ -	Dec 2020 - Sept 2026	€ 1,500,000	-
Monasteries of the Moy Phase 3	Greenway Development	€ -	€ -	€ -	Dec 2020-Dec 2025	€ 2,017,778	-
Clew Bay Greenway (Belclare/Murrisk & Achill/Bunmacum) BRDF	Greenway Development	€ -	€ 11,839	€ -	Dec 2020- Dec 2024	€ 2,406,000	-
Westport/Castlebar/Ballina Interurban Greenway (DTTAS)	Greenway Development	€ -	€ 59,316	€ -	Dec 2020- Dec 2028	€ 25,000,000	-
Castlebar Outdoor Pursuits Complex -Phase 2 Climbing Wall	Facility Improvement Works	€ -	€ 2,813	€ -	Dec 2020- Dec 2025	€ 1,100,000	-
Carroonmore Beach Amenalty Improvements	Facility Improvement Works	€ -	€ 1,524	€ -	Dec 2020- Dec 2026	€ 1,200,000	-
Beach Water Sports Activity Centre	Facility Improvement Works	€ -	€ 1,357	€ -	Jan 2021 - Dec 2025	€ 2,000,000	-
Great Western Greenway (Leopold Town	Greenway	€ -	€ 11,682	€ -	Jan 2022 - Dec 2026	€ 4,500,000	-
Clew Bay Belclare to Murrisk Greenway	Greenway	€ -	€ 217,911	€ -	June 2013 - Dec 2025	€ 1,000,000	-
Mary Robinson Ffittout	Development of Centre	€ -	€ -	€ -	Jan 2024 - Jan 2025	€ 700,000	-
Asset Renewal Great Western Greenway 2024	Greenway	€ -	€ -	€ -			-
AGRICULTURE, EDUCATION, HEALTH & WELFARE							
Ballina Harbour Development	Piers/Harbour Improvements	€ -	€ -	€ -	Jan 2022 - Dec 2027	€ 1,770,000	-
MISCELLANEOUS SERVICES							
Administration of Flats	Current Account	€ 2,204,402	€ -	€ -	Jan 2023-Dec 2023	€ -	-
Franchise Costs	Current Account	€ 763,008	€ -	€ -	Jan 2023-Dec 2023	€ -	-
Westport Civic Offices and Related Works	Council Offices	€ -	€ 130,409	€ -	June 2020 - Mar 2027	€ 4,904,000	-
Pathfinder Retrofitting Programme	Building Improvement	€ -	€ -	€ -	Jan 2023 - Dec 2026	€ 3,330,000	-
Totals		€ 20,616,198	€ 8,284,280	€ -		€ 616,579,132	

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
HOUSING & BUILDINGS								
Maintenance & Improvement of LA Housing Units	As per Service Description	€ 4,165,780	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Housing Assessment, Allocation and Transfer	As per Service Description	€ 1,059,825	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Housing Rent and TP Administration	As per Service Description	€ 726,214	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Housing Community Development Support	As per Service Description	€ 566,173	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Administration of Homeless Service	As per Service Description	€ 2,288,439	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Support to Housing Capital Prog.	As per Service Description	€ 3,604,948	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
RAS Programme	As per Service Description	€ 11,505,768	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Housing Loans	As per Service Description	€ 1,507,988	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Housing Grants	As per Service Description	€ 4,977,938	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Energy Efficiency Programme 2021-2023	Improvement Programme	€ -	€ 728,597	€ -	Jan 2021 - May 2024	€ 793,920	€ -	20% Local Contribution
Defective Concrete Block Scheme	Grant for remediation of houses	€ -	€ 12,916,490	€ -	June 2020 - Dec 2025	€ 17,236,777	€ 50,835,000	
CAL Scheme (Being Incurred)	Capital Advance Leasing Facility	€ -	€ 1,516,499	€ -	Jan 2019 - Dec 2023	€ 1,578,205	€ 1,674,238	
Lowark, Charlestown	Housing Scheme	€ -	€ 8,711	€ -	Sept 2019 - Dec 2023	€ 653,248	€ 709,539	
Ballinrobe (SV9 6)	Housing Scheme	€ -	€ -	€ -	July 2018 - Jun 2024	€ 838,473	€ 944,027	
Kilwalshy (L0)	Housing Scheme	€ -	€ -	€ -	Dec 2017 - May 2024	€ 2,392,675	€ 2,401,105	
Rehns Fort, Ballina (50)	Housing Scheme	€ -	€ 4,725,243	€ -	Jan 2020 - Dec 2024	€ 11,528,336	€ 12,931,975	
Moynagh, Knockree (3)	Housing Scheme	€ -	€ -	€ -	Dec 2017 - Dec 2024	€ 785,609	€ 785,812	
Crosmolina, The Boreen (3)	Housing Scheme	€ -	€ -	€ -	Aug 2017 - Dec 2023	€ 839,775	€ 810,670	
Bomiconon Housing (5)	Housing Scheme	€ -	€ -	€ -	Aug 2018 - Dec 2023	€ 1,345,617	€ 1,360,048	
Chapel St, Louisburgh (5)	Housing Acquisitions	€ -	€ 15,000	€ -	Jan 2019 - Dec 2023	€ 954,450	€ 963,257	
Mulranny Housing Scheme (16)	Housing Scheme	€ -	€ 2,127,044	€ -	Jan 2020 - Jan 2026	€ 2,650,122	€ 6,150,742	
Golf Course Road, Westport Housing (50)	Housing Scheme	€ -	€ 6,986,621	€ -	Dec 2019 - Feb 2026	€ 8,084,976	€ 14,925,455	
Main Street, Ballinrobe (2)	Housing Scheme	€ -	€ 20,473	€ -	Dec 2022 - Feb 2028	€ 20,473	€ 574,507	
Creeagh Road, Ballinrobe (3)	Housing Scheme	€ -	€ 32,492	€ -	Jan 2023 - Feb 2028	€ 32,492	€ 976,706	
Glebe Street/Convent Road Ballinrobe	Housing Scheme	€ -	€ 52,708	€ -	Jan 2023 - Feb 2028	€ 52,708	€ 690,148	
Castlebar Road, Ballinrobe	Housing Scheme	€ -	€ 26,161	€ -	Jan 2023 - Feb 2028	€ 26,161	€ 1,613,384	
Barrack Street, Beaulieu 8 Turnkeys	Housing Scheme	€ -	€ 170	€ -	Jan 2020 - Sept 2025	€ 170	€ 2,364,711	
Clonkeadagh, Kiltmogh (21)	Housing Scheme	€ -	€ 3,427,445	€ -	Jan 2023 - Dec 2025	€ 4,435,474	€ 6,506,887	
Lios Na Cric Saleen Castlebar Phase 2 (22)	Housing Scheme	€ -	€ 4,701,524	€ -	April 23 - March 25	€ 6,852,875	€ 7,252,367	
Riverside, Newtown, Castlebar	Housing Scheme	€ -	€ 373,033	€ -	Jan 2022 - Feb 2030	€ 373,033	€ 2,000,000	
Mank C Henry Lane, Charlestown (5)	Housing Scheme	€ -	€ -	€ -	Jan 2023 - July 2025	€ 126,500	€ 1,290,000	
Chestnut Grove 145-148 Turnkey Development	Housing Scheme	€ -	€ 112,996	€ -	Jan 2021 - July 2025	€ 112,996	€ 1,160,600	
Carnoon (9)	Housing Scheme	€ -	€ 113,599	€ -	Jan 2020 - June 2026	€ 291,329	€ 3,231,297	
ROADS, TRANSPORTATION & SAFETY								
NP Road - Maintenance and Improvement	As per Service Description	€ 1,059,663	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
RS Road - Maintenance and Improvement	As per Service Description	€ 1,523,531	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Regional Road - Maintenance and Improvement	As per Service Description	€ 10,274,822	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Local Road - Maintenance and Improvement	As per Service Description	€ 36,347,797	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Public Lighting	As per Service Description	€ 2,128,403	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Road Safety Engineering Improvement	As per Service Description	€ 867,813	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Car Parking	As per Service Description	€ 1,995,829	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Support to Roads Capital Prog	As per Service Description	€ 3,729,572	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Agency & Recoupable Services - Roads and Transportation	As per Service Description	€ 1,915,287	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
NGO Balla/Claremorris/Heathlawn	Road Improvement Works	€ -	€ 11,902,673	€ -	Jan 2011 - Oct 2023	€ 16,305,943	€ 22,450,000	
Clongaulane Bridge	Road Improvement Works	€ -	€ 4,535,496	€ -	Jan 2018 - Jan 2024	€ 20,422,084	€ 20,752,031	
N17/R320 Junction at Lisduff	Road Improvement Works	€ -	€ 2,948,657	€ -	Jan 2018 - Mar 2024	€ 8,758,431	€ 9,750,000	
N5 Westport to Tulough Road Project	Road Improvement Works	€ -	€ 45,693,913	€ -	Jan 2008 - Apr 2024	€ 237,807,956	€ 243,683,712	
RS Westport to Turlogh Additional Works	Road Improvement Works	€ -	€ 1,216,247	€ -	Jan 2023 - Jan 2024	€ 1,224,248	€ 1,224,248	
2020 NW Bridge Rehab. Mayo Contract 1	Road Improvement Works	€ -	€ 105,343	€ -	June 2020 - Mar 2024	€ 2,236,158	€ 2,236,158	
M05 Knockatemple	Road Improvement Works	€ -	€ 691,503	€ -	Jan 2023 - June 2025	€ 691,503	€ 2,291,503	
2023 HD28 NP Treatment Sites	Road Improvement Works	€ -	€ 613,012	€ -	Jan 2023 - June 2024	€ 613,012	€ 640,000	
N59 Knappagh to Liscarny - Phase 1	Road Improvement Works	€ -	€ 1,888,042	€ -	Jan 2023 - Oct 2024	€ 1,388,042	€ 1,425,000	
N83 Tarraun	Road Improvement Works	€ -	€ 611,055	€ -	Jan 2023 - Nov 2024	€ 611,055	€ 625,000	
R84 Kilmaine Village	Road Improvement Works	€ -	€ 520,114	€ -	Jan 2023 - Nov 2024	€ 520,114	€ 550,000	
Cois Abhainn Ashwood	Flood Mitigation Works	€ -	€ 731,241	€ -	Jan 2023 - Nov 2024	€ 731,241	€ 750,000	
Flood Mitigation Works - Carrowholly Flood Relief	Flood Mitigation Works	€ -	€ 943,615	€ -	June 2019 - Dec 2024	€ 1,404,644	€ 1,600,911	
		€ -	€ 3,750	€ -	Nov 2014 - June 2024	€ 687,235	€ 842,235	

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
WATER SERVICES								
Water Supply	As per Service Description	€ 7,653,197		€	- Jan 2023 - Dec 2023		€	
Waste Water Treatment	As per Service Description	€ 4,481,839		€	- Jan 2023 - Dec 2023		€	
Support to Group and Private Installations	As per Service Description	€ 6,225,645		€	- Jan 2023 - Dec 2023		€	
Support to Water Capital Programme	As per Service Description	€ 2,292,294		€	- Jan 2023 - Dec 2023		€	
Agency and Recoupable Services	As per Service Description	€ 643,826		€	- Jan 2023 - Dec 2023		€	
Tooreen/Aghamore GWS - Enhancement of existing scheme	Group Water Scheme/Upgrade	€	€ 244,868	€	- Jan 2019 - Sept 2025	€ 543,250	€ 657,623	
Inishtown GWS - Network upgrade and take over by Irish Water	Group Water Scheme/Upgrade	€	€ 28,915	€	- Jan 2019 - Sept 2025	€ 472,198	€ 512,700	
Barnasroil GWS - Network Upgrade and Take over by UE	Group Water Scheme/Upgrade	€	€ 57,576	€	- Jan 2019 - Dec 2025	€ 321,063	€ 1,788,487	
Derryvoke GWS - Network upgrade and amalgamation	Group Water Scheme/Upgrade	€	€ 334,263	€	- Jan 2019 - Sept 2025	€ 397,344	€ 625,000	
Johnstown/Unalley Roe - Network upgrade and amalgamation	Group Water Scheme/Upgrade	€	€ 917,325	€	- Jan 2019 - Sept 2025	€ 955,159	€ 1,340,276	
Kilsallan GWS - Network upgrade and take over by UE	Group Water Scheme/Upgrade	€	€ 682,796	€	- Jan 2019 - June 2025	€ 720,877	€ 911,760	
Rossport/Corriboy - Network upgrade and take over by UE	Group Water Scheme/Upgrade	€	€ 379,267	€	- Jan 2019 - June 2025	€ 497,600	€ 612,304	
Bradbrook/Westport - Network upgrade and take over by UE	Group Water Scheme/Upgrade	€	€ 61,031	€	- Jan 2019 - Sept 2025	€ 92,349	€ 705,000	
DEVELOPMENT MANAGEMENT								
Forward Planning	As per Service Description	€ 1,146,972		€	- Jan 2023 - Dec 2023		€	
Development Management	As per Service Description	€ 3,033,323		€	- Jan 2023 - Dec 2023		€	
Enforcement	As per Service Description	€ 872,066		€	- Jan 2023 - Dec 2023		€	
Tourism and Promotion	As per Service Description	€ 1,443,559		€	- Jan 2023 - Dec 2023		€	
Community and Enterprise Function	As per Service Description	€ 6,160,556		€	- Jan 2023 - Dec 2023		€	Includes SICAP 100% Govt Funded
Economic Development and Promotion	As per Service Description	€ 6,280,303		€	- Jan 2023 - Dec 2023		€	
Heritage and Conservation Services	As per Service Description	€ 559,760		€	- Jan 2023 - Dec 2023		€	
Agency and Recoupable Costs - Development Management	As per Service Description	€ 621,638		€	- Jan 2023 - Dec 2023		€	
MegaWE Wind Energy	Develop Wind Energy North Mayo	€	€ 2,909,261	€	- Apr 2020 - Jan 2024	€ 5,900,334	€ 5,902,699	
Ballina Innovation Centre/Military Barracks	Urban Regeneration Project	€	€ 3,937,246	€	- Jan 2020 - Jan 2024	€ 8,145,880	€ 9,484,597	
ENVIRONMENTAL SERVICES								
Landfill Operation and Aftercare	As per Service Description	€ 2,516,639		€	- Jan 2023 - Dec 2023		€	
Litter Management	As per Service Description	€ 930,587		€	- Jan 2023 - Dec 2023		€	
Street Cleaning	As per Service Description	€ 1,951,691		€	- Jan 2023 - Dec 2023		€	
Waste Regulations, Monitoring and Enforcement	As per Service Description	€ 606,447		€	- Jan 2023 - Dec 2023		€	
Maintenance and Upkeep of Burial Grounds	As per Service Description	€ 759,416		€	- Jan 2023 - Dec 2023		€	
Safety of Structures and Places	As per Service Description	€ 1,069,459		€	- Jan 2023 - Dec 2023		€	
Operation of Fire Service	As per Service Description	€ 6,787,784		€	- Jan 2023 - Dec 2023		€	
Fire Prevention	As per Service Description	€ 924,099		€	- Jan 2023 - Dec 2023		€	
Water Quality, Air and Noise Pollution	As per Service Description	€ 1,184,766		€	- Jan 2023 - Dec 2023		€	
Agency & Recoupable Services	As per Service Description	€ 3,610,502		€	- Jan 2023 - Dec 2023		€	
Climate Change and Flooding	As per Service Description	€ 614,081		€	- Jan 2023 - Dec 2023		€	
Burial Grounds	Provision of Burial Grounds	€	€ 1,343,452	€	- Jan 2012 - Dec 2025	€ 1,752,008	€ 1,925,000	
Fire Station	Fire Station	€	€ 874,252	€	- Jan 2020 - June 2023	€ 2,497,470	€ 2,497,470	
Life Project Lough Carra	Environmental Lake Project	€	€ 526,178	€	- Jan 2021 - Dec 2024	€ 906,590	€ 4,977,097	
RECREATIONAL & AMENITY								
Leisure Facilities Operations	As per Service Description	€ 4,481,839		€	- Jan 2023 - Dec 2023		€	
Operation of Library and Archival Service	As per Service Description	€ 4,344,601		€	- Jan 2023 - Dec 2023		€	
Outdoor Leisure Areas Operations	As per Service Description	€ 3,108,425		€	- Jan 2023 - Dec 2023		€	
Community Sport and Recreational Development	As per Service Description	€ 3,261,475		€	- Jan 2023 - Dec 2023		€	
Operation of Arts Programme	As per Service Description	€ 1,807,049		€	- Jan 2023 - Dec 2023		€	
Mary Robinson Centre	Development of Centre	€	€ 312,650	€	- June 2013 - Dec 2024	€ 5,096,144	€ 5,300,000	
Castlebar Urban Greenway Link	New Foot and Leisure Facility	€	€ 32,942	€	- Jan 2013 - June 2023	€ 11,091,146	€ 11,386,878	
Clew Bay Achill Bannary Greenway III	Greenway Development	€	€ 631,413	€	- Jan 2013 - June 2024	€ 2,669,959	€ 640,700	
Crough Patrick Access and Habitat Restoration Project	Habitat Protection Works	€	€ 189,436	€	- Jan 2021 - April 2024	€ 601,452	€ 2,779,717	
Clew Bay Achill Bannary Greenway III	Greenway Development	€	€ 1,691,286	€	- Dec 2021 - Dec 2025	€ 4,923,269	€ 5,437,217	
Clew Bay Trail, Section ID, Murrisk to Bertra ORIS	Greenway Development	€	€ 16,048	€	- Jan 2017 - May 2024	€ 1,478,188	€ 1,565,000	
Asset Renewal Phase 1 - Great Western Greenway	Greenway Development	€	€ 721,427	€	- Jan 2023 - Mar 2024	€ 721,427	€ 721,427	
Asset Renewal Phase 2 - Great Western Greenway	Greenway Development	€	€ 671,294	€	- Jan 2023 - Mar 2024	€ 671,294	€ 671,294	
Asset Renewal Phase 3 - Great Western Greenway	Greenway Development	€	€ 805,146	€	- Jan 2023 - Mar 2024	€ 805,146	€ 805,146	
Destination Towns	Tourism Project	€	€ 430,247	€	- Jan 2020 - Mar 2024	€ 469,748	€ 667,000	

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
AGRICULTURE, EDUCATION, HEALTH & WELFARE								
Operation and Maintenance of Piers and Harbours	As per Service Description	€ 1,103,328	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Veterinary Service	As per Service Description	€ 1,097,538	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Inishurk Helipad	Helipad on island for Landing	€ -	€ 177,661	€ -	July 2019 - Feb 2024	€ 600,729	€ 619,926	
Bundoola Sea Wall Project	Piers/Harbours Improvements	€ -	€ 13,377	€ -	Jan 2021 - Dec 2024	€ 1,011,813	€ 1,050,000	
MISCELLANEOUS SERVICES								
Profit & Loss Machinery Account	As per Service Description	€ 9,551,036	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Administration of Rates	As per Service Description	€ 621,294	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Local Representation & Civic Leadership	As per Service Description	€ 5,921,905	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Motor Taxation	As per Service Description	€ 4,454,003	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Agency & Recoupable Services - Miscellaneous	As per Service Description	€ 1,519,433	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
Outdoor Training Centre	New Training Centre	€ 3,520,860	€ -	€ -	Jan 2023 - Dec 2023	€ -	€ -	
		€ -	€ 1,135,747	€ -	Dec 2020 - July 2024	€ 2,283,791	€ 3,030,561	
Totals		€ 197,616,025	€ 128,916,572	€ -		€ 411,034,119	€ 498,416,833	

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
HOUSING & BUILDING							
GALF Scheme	Capital Advance Leasing Facility	€	€	€	- Q4 2023	€	173,376
Chestnut Grove 137-140 Turnkey Development	Turnkey	€	€	€	- Q3 2023	€	1,147,603
106- 111 Carrabeg Part V Development	Part V	€	€	€	- Q3 2023	€	1,519,985
Hollymount, Buy and Renew	Buy and Renew	€	€	€	- Q4 2023	€	569,187
Parke (8)	Housing Scheme	€	€	€	- Q4 2023	€	2,077,581
Kilkelly Road, Swinford (27)	Housing Scheme	€	€	€	- Q4 2023	€	6,246,338
Foxford, Slabh Rua (10)	Housing Scheme	€	€	€	- Q3 2023	€	2,461,428
Balla (4)	Housing Scheme	€	€	€	- Q4 2023	€	776,238
Ballinrobe, Friarsquarter (Sli na Roba 16)	Housing Scheme	€	€	€	- Q4 2023	€	3,896,918
Deel Court, Crossmolina, Ballina Street (4)	Housing Scheme	€	€	€	- Q4 2023	€	674,134
Ballyhannis, Inishtown Road (18)	Housing Scheme	€	€	€	- Q4 2023	€	4,475,187
Foxford Housing SVDP Sch Phase 2	Housing Scheme	€	€	€	- Q4 2023	€	604,568
ROADS, TRANSPORTATION & SAFETY							
N59 Muinighalloona North	Road Improvement Works	€	€	€	- Q4 2023	€	809,255
N84 Kilmaine to Shrule Realignment at Gorteen	Road Improvement Works	€	€	€	- Q4 2023	€	644,498
N60 Ballytangford Phase 2	Road Improvement Works	€	€	€	- Q4 2023	€	2,214,812
N5 Ballyvary Phase 3	Road Improvement Works	€	€	€	- Q4 2023	€	1,264,873
N83 Corraun to County Boundary Phase 2	Road Improvement Works	€	€	€	- Q4 2023	€	1,163,356
N26 Foxford East	Road Improvement Works	€	€	€	- Q4 2023	€	823,420
N58 Foxford South	Road Improvement Works	€	€	€	- Q4 2023	€	355,798
N58 Gurranaud	Road Improvement Works	€	€	€	- Q4 2023	€	851,412
WATER SERVICES							
Cloonmore/Cloonlavish GWS	Group Water Scheme Upgrade	€	€	€	- Q4 2023	€	1,960,075
DEVELOPMENT MANAGEMENT							
Belleek Gate Lodge	Historic Structure Restoration	€	€	€	- Q4 2023	€	465,320
RECREATIONAL & AMENITY							
GWG Improvements at Thompsons Cottage (ORIS)	Greenway Development	€	€	€	- Q2 2023	€	524,378
AGRICULTURE, EDUCATION, HEALTH & WELFARE							
MISCELLANEOUS SERVICES							
Mayo House Purchase	Office Acquisition	€	€	€	- Q1 2023	€	929,318
Totals		€	€	€		€	36,629,009

APPENDIX 2

SELF ASSESSMENT CHECKLISTS

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes Senior Mgmt. and Heads of Function are made aware of the requirements of Code, with the information to be further disseminated to all appropriate staff within their teams.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	All Senior Staff circulated with data. Training to be delivered on updates/amendments to the PSC to Project/Programme Managers.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes, guidance notes have been prepared for the Local Authority Sector.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	MOAs and SLAs set out the engagement with such parties.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff. Reports generated in 2023 have been shared with relevant staff where appropriate.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes, recommendations from previous reviews have mostly been implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

	General Obligations not specific to individual projects/programmes. (Checklist 1 Continued)	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.9	<p>Is there a process in place to plan for ex post evaluations?</p> <p>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.</p>	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects.
Q 1.10	<p>How many formal evaluations were completed in the year under review? Have they been published in a timely manner?</p>	2	20 Project Completion reports add 15 Ex-Post Evaluations completed in year under review and disseminated to appropriate staff
Q 1.11	<p>Is there a process in place to follow up on the recommendations of previous evaluations?</p>	2	Findings circulated to project owners. More formalised for large scale projects.
Q 1.12	<p>How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?</p>	2	Where cost variances occurred, lessons learned are noted for similar future projects and built into plans.

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Outcomes/outputs of projects were defined for majority of projects, and information gathered to assess against these objectives when projects complete.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Completed for majority of projects where at appropriate stage.
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?	3	Yes, broadly compliant
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, broadly compliant.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes for majority of projects.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes for majority of 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 for majority of projects
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	

	Capital Expenditure being Considered – Appraisal and Approval (Checklist 2 continued)	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m	N/A	No projects >€200m being considered.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, broadly compliant. Some projects not yet at tender stage.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, Some projects not yet at tender stage
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, broadly compliant
Q 2.15	Were State Aid rules checked for all support?	3	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, broadly compliant
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, broadly compliant.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No projects >€200m being considered.

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	Yes, broadly compliant where applicable. Majority of Programmes are minor extension of existing programme
Q 3.4	Was an appropriate appraisal method used?	N/A	. Majority of Programmes are minor extension of existing programme
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	. Majority of Programmes are minor extension of existing programme
Q 3.6	Did the business case include a section on piloting?	N/A	. Majority of Programmes are minor extension of existing programme
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	. Majority of Programmes are minor extension of existing programme

	Current Expenditure being Considered – Appraisal and Approval (Checklist 3 continued)	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	. Majority of Programmes are minor extension of existing programme
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	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
Q3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date	2	
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Yes

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, broadly compliant where applicable.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, for the majority of projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Broadly compliant.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Broadly compliant.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Most projects stayed within budget. Where there were time/ budget overruns the explanation is documented and discussed at Senior level.
Q 4.7	Did budgets have to be adjusted?	3	Yes, on some projects primarily due to Inflation.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within the control of the LA.
Q4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Rarely but reviewed where considered necessary where circumstances changed.

	Incurring Capital Expenditure (Checklist 4 Continued)	Self- Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, required in limited circumstanced per 4.9 above. Relevant data considered before proceeding.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Addressed through use of departments' approved systems (change of scope etc)
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No projects were required to be terminated.

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

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

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	20 Reports prepared
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Findings communicated to appropriate staff internally. Sectoral guidance would be a matter for the funding authority in this instance.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	15 Reports prepared
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	15 Reports prepared
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	15 Reports prepared
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	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	No projects >€50m completed in year

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/a	No programmes ended in 2023
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/a	No programmes ended in 2023
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/a	No programmes ended in 2023
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/a	No programmes ended in 2023
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	No programmes ended in 2023
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	No programmes ended in 2023
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	No programmes ended in 2023

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. Ballina Flood Relief Scheme

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Ballina Flood Relief Scheme
Details	This project involves the management (design and implementation) of a flood relief scheme to the Community of Ballina to alleviate the risk of flooding.
Responsible Body	Mayo County Council
Current Status	Expenditure being considered
Start Date	2018
End Date	On-going
Overall Cost	€13,000,000 as indicated in the inventory file.

Project Description

This project originated from the Office of Public Works (OPW) as part of the Flood Risk Management Plans. The OPW delegated the management of some of the mitigating plans to the local authorities, including Mayo County Council (MCC), to address high-risk areas vulnerable to flooding. This project aims to design and implement a flood relief scheme for the Community of Ballina to alleviate the risk of flooding.

Step 1: Logical Model Mapping

As part of this in-depth check, Crowley's DFK completed a Programme Logic Model (PLM) for the Ballina Flood Relief Scheme Project. A PLM serves as a standard evaluation tool. Additional information regarding it is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
Design and implementation of a flood relief scheme for the Community of Ballina to alleviate the risk of flooding.	Capital budget allocation of €13,000,000 from the OPW.	The project involved the following activities: <ul style="list-style-type: none"> Initial planning for the preparation of the business case for the project. Procurement of a consultant to assist with the planning. 	The expected output of this project is to build flood relief structures, such as flood walls, to mitigate the risk of flooding.	Reduced risk of flooding for the Community of Ballina.

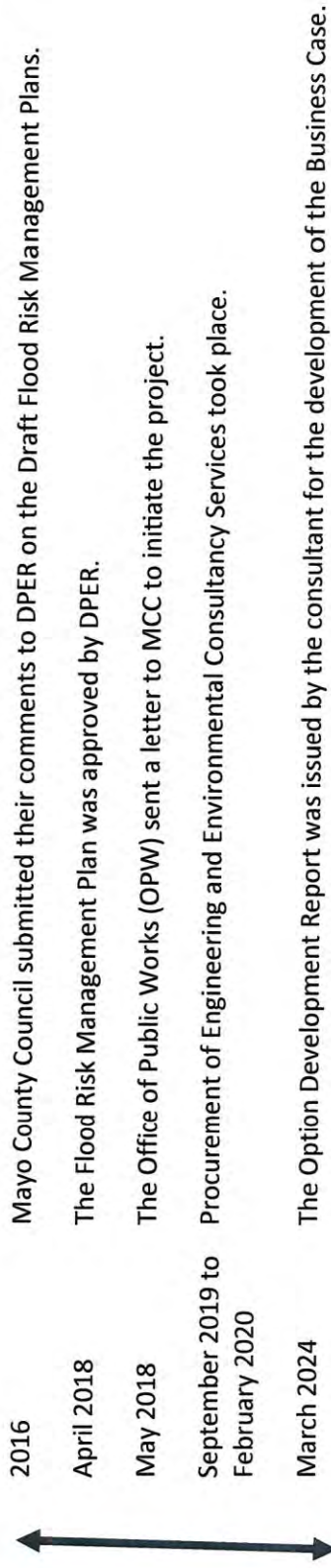
Description of Programme Logic Model

- Objective** : The primary objective of the project is to identify, design, and submit (for planning consent) a Flood Relief Scheme that is technically, socially, and economically acceptable. This scheme aims to alleviate the risk of flooding for the Community of Ballina. Additionally, the project involves procuring, managing and overseeing the construction of the Scheme.
- Input** : The primary input for this project is the capital budget allocation of €13,000,000.
- Activities** : The following activities were undertaken for the project:
 - Initial planning overseen by the project's Steering Group
 - Procurement of a consultant to assist with planning, including development options, financial appraisal etc.
- Outputs** : The main outputs for this project are the flood relief mitigating structures (e.g., flood walls etc.) that will be constructed.
- Outcomes** : Once completed, this project will reduce the risk of flooding for the Community of Ballina.

Section B: Evaluation

Step 2: Summary Timeline of Project/Programme

The following section tracks the Ballina Flood Relief Scheme Project from inception to conclusion, highlighting major project/programme milestones:



Section B: Evaluation

Step 3: Analysis of Key Documents

The following section examines the key documentation relating to the appraisal, analysis and evaluation of the Ballina Flood Relief Scheme Project.

Project/Programme Key Documents	
Title	Details
Letter from OPW	This letter serves as formal notification from the OPW that the Flood Relief Scheme project will commence.

Section B: Evaluation

<p>Memorandum of Understanding (MoU)</p>	<p>This document outlines the roles and responsibilities of both the OPW and Mayo County Council (MCC) for the Flood Relief Scheme Project.</p>
<p>Project Brief</p>	<p>This document outlines the following details about the project:</p> <ul style="list-style-type: none"> • Background and Objectives • General Management • Public Engagement • Stakeholders • Data Provision, Collection & Processing • Steps at various stages of the project
<p>Procurement Documents</p>	<p>These documents include the Request for Tender (RFT) document, responses to the RFT, the tender evaluation scoresheet and reports, as well as notifications of results to successful and unsuccessful tenderers.</p>
<p>Development of Options Report</p>	<p>This report outlines the option development process for the Ballina Flood Relief Scheme, starting from flood risk assessment, screening of potential Flood Risk Management measures, to the selection and development of a preferred option that will form the Scheme. It comprises the following sections:</p> <ul style="list-style-type: none"> • Flood Risk Assessment • Screening of Measures • Option Development • Option Appraisal • Preferred Option
<ul style="list-style-type: none"> • Key Document 1: Letter from OPW This document, received from OPW, authorised Mayo City Council to commence the project. • Key Document 2: MoU While the document available on file is not signed, Management explained that a copy was previously signed by the OPW and Mayo City Council, though it cannot be located. 	

Section B: Evaluation

- Key Document 3: Project Brief**
 This document outlines the background of the project and its objectives. It also covers the steps to be taken at various stage.
- Key Document 4: Procurement Documents**
 These documents include the Request for Tender (RFT) document, RFT responses, the tender evaluation scoresheet, reports, and notifications of results to successful and unsuccessful tenderers. It was observed during our review that evaluators completed their Conflict of Interest declarations after accessing the tender documents during the tender evaluation period: 25/11/2019 – 20/12/2019.
 COI Completion date: 16/12/2019 – 17/12/2019.
- Key Document 5: Development of Options Report**
 This document outlines the option development process for the Ballina Flood Relief Scheme, from flood risk assessment to screening of potential flood risk management measures, to selecting and developing a preferred option that will form the scheme.

Step 4: Data Audit

The following section details the data audit that was carried out for the Ballina Flood Relief Scheme Project. It assesses the availability of appropriate data for future evaluation of the project/programme.

Data Required	Use	Availability
Incidence and level of flooding	To measure the success of the project against the objectives	Not yet applicable. The project was still in the 'expenditure being considered' phase as of March 2024.
Total Cost of the Project		

Section B: Evaluation

Data Availability and Proposed Next Steps

No formal KPIs were set during the planning stage or documented in the Project Brief.

Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Ballina Flood Relief Scheme 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)**

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.

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

No formal KPIs were set during the planning stage or documented in the Project Brief.

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

Based on the substantive testing performed for the project, it is recommended that management ensure the periodic review and update of the project inventory. This will ensure an accurate reflection of the project name and the actual project cost in the inventory. Furthermore, Internal Audit recommends:

- a. Proper retention of signed documents on file.
- b. Establishment of a formal KPI at the planning stage.
- c. Completion and signing of COI declarations by all members of the evaluation team prior to the evaluation. A member of the Procurement and Efficiency Review Team should participate in the evaluation process.
- d. Monitoring of concluded contracts to ensure that timely publication of contract award notices on the eTenders website and OJEU.
- e. A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages

Detailed recommendations for the identified findings are discussed in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this in-depth check performed on the Ballina Flood Relief Scheme Project.

Summary of in-depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Ballina Flood Relief Scheme Project.

B. Westport Castlebar Ballina Interurban Greenway

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Ballina - Castlebar - Westport Interurban Greenway
Details	The Ballina - Castlebar - Westport Interurban Sustainable Transport Corridor is approximately 45 to 60 kilometers long, connecting Westport to Castlebar and onwards to Ballina.
Responsible Body	Mayo County Council
Current Status	Expenditure being considered
Start Date	2022
End Date	On-going
Overall Cost	€60 million to €170 million (based on the preliminary cost estimate, including VAT, indicated in the Strategic Assessment Report)

Project Description

The Ballina - Castlebar - Westport Interurban Sustainable Transport Corridor spans approximately 45 to 60 kilometers, connecting Westport to Castlebar and extending to Ballina. It is a stand-alone project within the administrative boundary of County Mayo. The project aims to link active travel facilities to major employment areas and educational facilities, facilitating a modal shift and providing a viable alternative to private car usage for the growing population of County Mayo.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowleys DFK completed a Programme Logic Model (PLM) for the Ballina - Castlebar - Westport Interurban Greenway Project. A PLM serves as a standard evaluation tool. Further information regarding it is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The overall aim and objective of the Ballina - Castlebar - Westport Interurban Greenway project is to create, wherever feasible, a segregated, age-friendly pedestrian and cycleway route.</p>	<p>The primary inputs for this project are public funding and design / construction personnel.</p>	<p>The project involved the following activities:</p> <ul style="list-style-type: none"> • Completion of a Strategic Assessment Report 	<p>The expected outputs of this project include, among others:</p> <ul style="list-style-type: none"> • New active travel infrastructure • Improved linkages between towns • Designated Walk / Cycleway Outputs 	<p>The successful achievement of these project outcomes will include:</p> <ul style="list-style-type: none"> • The creation of vibrant, thriving towns through improved performance for local businesses • The creation of a safer environment for non-motorised road users between Westport and Castlebar, extending to Ballina • Enhanced accessibility for individuals from socially disadvantaged areas

Section B: Evaluation

Description of Programme Logic Model

- **Objective** : The overall aim and objectives of the BCWIG project is to create, wherever feasible, a segregated, age-friendly pedestrian and cycleway route. This project aims to serve as a safe interurban commuter route, active travel facility, and tourist trail between the urban centres of Ballina, Castlebar and Westport. It seeks to encourage a greater modal shift away from private car usage and improve access to active travel options within the study area. The other objectives are as follows:
 - To increase the number of active travel commuters within the catchment and adjacent areas.
 - Enhance vulnerable road user (VRU) safety by providing a safe, continuous route for non-motorised road users.
 - Complement the Government's Road Safety Strategy.
 - Align with land use objectives set out in regional and local land use plans.
 - Integrate with other existing and planned active travel network in County Mayo.
 - Provide active travel connections between residential areas, employment and retail areas, educational facilities, and areas of interest.
 - Reduce existing CO2 and particulate emissions by decreasing in fuel consumption.
 - Improve environmental conditions, specifically noise and air quality, by reducing vehicle traffic along the route between both areas.
 - Provide an active travel route with a high-quality aesthetic.
 - Minimise the environmental impact of the scheme on the environment by utilising existing infrastructure where possible.
 - Improve accessibility for all social groups within the scheme's catchment area.
 - Offer a high-quality active travel route that is accessible to people of all ages and abilities.
 - Increase opportunities for active travel in communities through improved facilities.
 - Enhance health and well-being in communities along the route through increased physical activity.
 - Develop a cost-effective alternative to private car use in County Mayo, attracting domestic and international visitors to explore and stay in the County.
- **Input** : The primary inputs for this project are the following:
 - Capital budget allocation of €60 to €170 million.
 - Design / Construction Personnel
- **Activities** : The project involved the following activities:

Section B: Evaluation

- The completion of a Strategic Assessment Report
- **Outputs** : The expected outputs of this project include, among others:
 - New active travel infrastructure
 - Towns with improved linkages
 - Designated Walk / Cycleway Outputs
- **Outcomes** : The successful achievement of these project outcomes will result in the following:
 - The creation of vibrant, thriving towns with improved performance for local businesses.
 - The creation of a safer environment for non-motorised road users between Westport and Castlebar and onwards to Ballina.
 - Improved accessibility for individuals from socially disadvantaged areas.
 - Enhanced land use / geographical integration.
 - Seamless integration with other planned cycle routes.
 - Implementation of measures to manage environmental impact.
 - Improved quality of life for individuals with mobility or visual impairments.
 - The development of a healthier community through increased physical activity.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Ballina - Castlebar - Westport Interurban Greenway Project from its inception, highlighting major project/programme milestones:

July 2022	Transport Infrastructure Ireland (TII) publishes the Project Manager's Manual for Greenway Projects.
September 2022	Publication of the invitation to tender for Technical Consultancy Services – Phase 0 & Phase 1
February 2023	Tender evaluation conducted, and notification letters sent to successful and unsuccessful tenderers.
March 2023	Contract awarded to JB Barry Transportation Limited with contract value of €111,617.96 (ex-VAT). The contract was signed on 7/3/2023.
October 2023	Submission by Mayo County Council (MCC) to TII of the Strategic Assessment Report, including the Project Information Summary Notice, for Decision Gate 0 (Scope and Pre-Appraisal) approval. The request was sent on 26/10/2023.
November 2023	Approval by TII of the Strategic Assessment Report to progress to the next phase. This was approved on 02/11/2023.
January 2024	Start of activities for the next phase (i.e., Scope and Feasibility) for the completion of the Preliminary Business Case.

Section B: Evaluation

Step 3: Analysis of Key Documents

The following section evaluates the key documentation relating to the appraisal, analysis and evaluation of the Ballina - Castlebar - Westport Interurban Greenway Project.

Project/Programme Key Documents	
Title	Details
Strategic Assessment Report (SAR)	The SAR is a comprehensive document that describes the proposed Ballina - Castlebar - Westport Interurban Greenway, establishes the rationale for it, and informs a decision on whether to proceed with it. This report was prepared by Barry Transportation for Mayo County Council.
Procurement Documents	These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, reports, and result notifications sent to successful and unsuccessful tenderers.
Progress Reports	These reports comprise the monthly minutes of meetings of both the project team within MCC and the steering committee specifically dedicated to overseeing this project.

- **Key Document 1 Strategic Assessment Report (SAR)**

The SAR is a comprehensive document that describes the proposed Ballina - Castlebar - Westport Interurban Greenway, establishes the rationale for it, and informs a decision on whether to proceed with it. This report was prepared by Barry Transportation for Mayo County Council and approved by TII.

- **Key Document 2: Procurement Documents**

These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, reports, and result notifications sent to successful and unsuccessful tenderers.

However, it was noted that for the procurement of consultancy services, where JB Barry Transportation Limited was awarded a contract with a value of €111,617.96 (ex-VAT), no evidence was provided to Internal Audit of the publication of the contract award notice on eTenders. DPER Circular 10/14 requires contracting authorities to publish all Contract Award Notices over €25,000 (exclusive of VAT) on the eTenders website upon completion of the award.

Section B: Evaluation

- **Key Document 3: Progress Reports**

This document contains the monthly minutes of meetings of the project team within MCC and the steering committee specific to this project.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Westport – Castlebar – Ballina Interurban Greenway. It assesses the availability of appropriate data for future evaluation of the project/programme.

Data Required	Use	Availability
Numbers of pedestrians and cyclists of all age groups, particularly children and the mobility impaired.	To measure the success of the project against objectives	Not yet applicable. The project is still in the 'expenditure being considered' phase as of April 2024.
CO2 particulate levels due to modal shift		
Air quality levels		
Traffic noise levels		
Number of commuters from socially disadvantaged areas		
Number of domestic and overseas visitors		
Average visitors spend on attractions and accommodation		
Number of tourist bed spaces		

Section B: Evaluation

Data Availability and Proposed Next Steps

KPIs were set and defined in the Strategic Assessment Report prepared by Barry Transportation for Mayo County Council. The related KPI data is not yet available as the project is still in the 'expenditure being considered' phase as of April 2024.

Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Ballina - Castlebar - Westport Interurban Greenway 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)**

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.

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

A set of KPIs was established during the planning stage.

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

Based on the substantive testing performed for the project, it is recommended that management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost. Furthermore, Internal Audit recommends the following:

- a. Concluded tenders should be monitored to ensure that the contract award notices are published in a timely manner on the eTenders website.
- b. A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

The recommendations for the identified findings are discussed in detail in **Section 6** of this report.

Section B: Evaluation

Section C: Summary and Conclusions

The following section presents a summary of the findings from this in-depth check performed on the Ballina - Castlebar - Westport Interurban Greenway Project.

Summary of in-depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Ballina - Castlebar - Westport Interurban Greenway Project.

c. Housing Development at Kilkelly Road, Swinford, Co. Mayo

Section A: Introduction

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Housing Development at Kilkelly Road, Swinford, Co. Mayo
Details	This project is for the development of 27 housing units at Kilkelly Road, Swinford, Co. Mayo.
Responsible Body	Mayo County Council
Current Status	Expenditure that has recently been completed
Start Date	2017
End Date	2023
Overall Cost	€6,370,416 (in VAT)

Project Description

This project is for the development of 27 housing units at Kilkelly Road, Swinford, Co. Mayo. This development formed part of Mayo County Council's (MCC) 2017 – 2021 Housing Capital Programme.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this in-depth check, Crowleys DFK completed a Programme Logic Model (PLM) for the Housing Development at Kilkelly Road, Swinford, Co. Mayo Project. A PLM serves as a standard evaluation tool. Additional information regarding it is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
The primary objective of the project is to develop housing units at Kilkelly Road, Swinford, Co. Mayo.	The primary input for this project is the capital budget allocation of €6,370,416 (in VAT) from the Department of Housing, Planning, Community & Local Government.	<p>The project involved the following activities:</p> <ul style="list-style-type: none"> • Submission and approval of Capital Appraisal and the Preliminary Business Case. • Submission and approval of the Detailed Project Brief (pre-tender). • Procurement of civil and structural consultants, mechanical and electrical services, as well as a quantity surveyor and work contractors. • Submission and approval of the Final Business Case and the Post-Project Review 	The project will involve the creation of 27 housing units at Kilkelly Road, Swinford, Co. Mayo.	<p>The primary outcome of the project is to provide additional accommodation that is:</p> <ul style="list-style-type: none"> • within walking distance of all town schools, services, and amenities. • safe for pedestrians and offers a child-friendly environment.

Description of Programme Logic Model

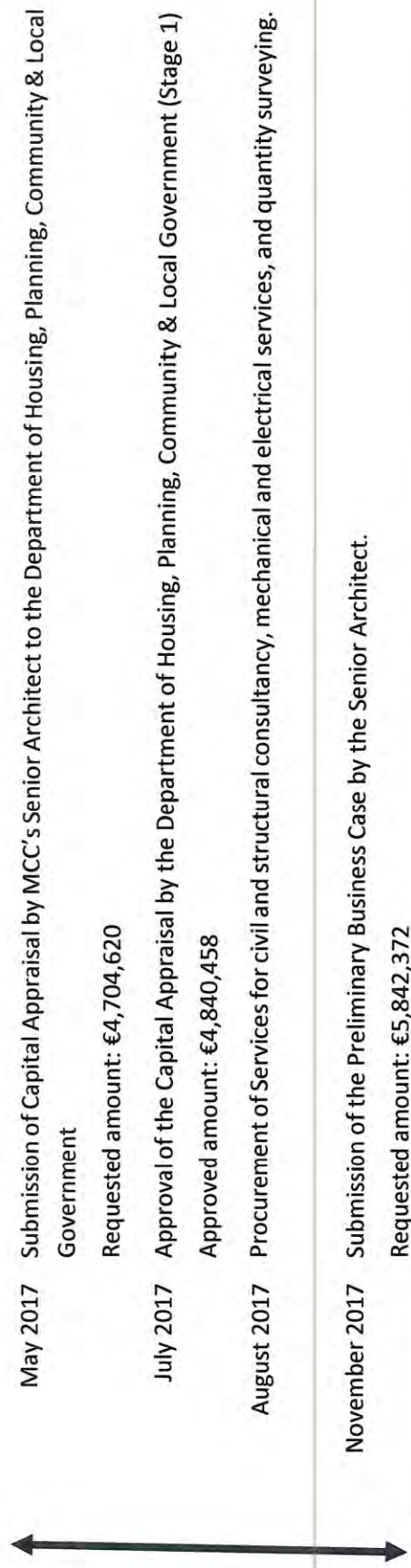
- **Objective** : The primary objective of the project is to develop housing units at Kilkelly Road, Swinford, Co. Mayo. The development also aims to:
 - Target the sustainable development of existing land banks within the town.
 - Maximise size potential to minimise constructions costs.

Section B: Evaluation

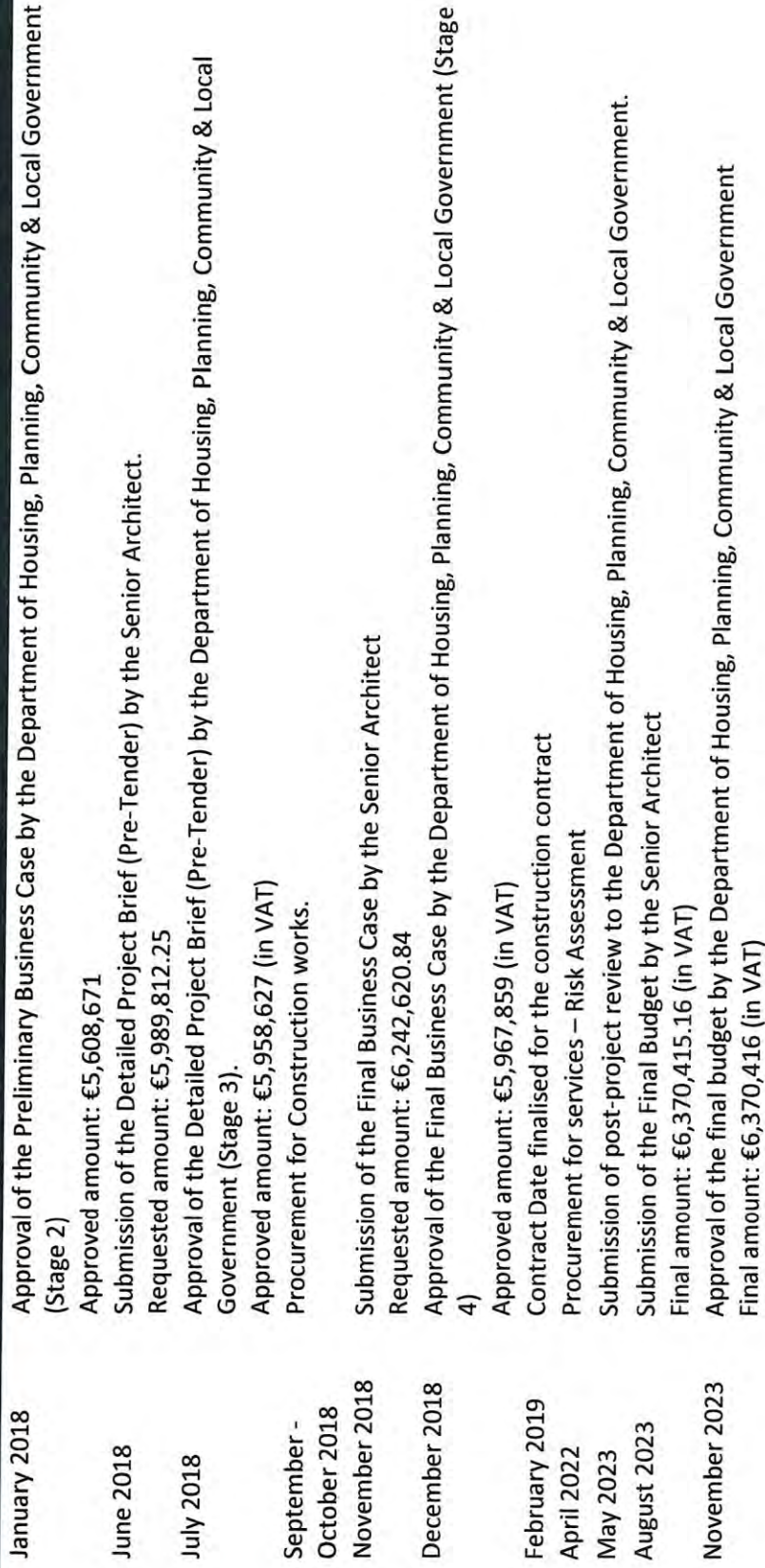
- Create a safe pedestrian and child-friendly environment.
 - Provide an environmentally sustainable development, and
 - Provide quality contemporary architectural design that is in harmony with the existing residential development.
- **Input** : The primary input for this project is the capital budget allocation of €6,370,416 (in VAT).
- **Activities** : The project involved the following activities:
- The development of a Capital Appraisal document.
- **Outputs** : The project will involve the creation of 27 housing units at Kilkelly Road, Swinford, Co. Mayo.
- **Outcomes** : The primary outcome of the project is the availability of additional accommodation that is:
- Within walking distance of all town schools, services and amenities.
 - Safe for pedestrians and offers a child-friendly environment.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Westport Regeneration – Redevelopment of Convent Site Project from inception to conclusion, highlighting major project/programme milestones:



Section B: Evaluation



Section B: Evaluation

Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation of the House Development at Kilkelly Road, Swinford, Co. Mayo Project.

Project/Programme Key Documents	
Title	Details
Capital Appraisal	<p>This document contains the following details regarding the project:</p> <ul style="list-style-type: none">• Analysis of Housing Needs• Design Proposal• Site Selection• Project Management Arrangements• Project Budget Cost• Project Timeframe
Preliminary Business Case	<p>This document contains the following details regarding the project:</p> <ul style="list-style-type: none">• Technical drawings• Cost details• Site Cost Memo• Programme Delivery Timeframe• Tender report for consultants
Detailed Project Brief (Pre-Tender)	<p>This document contains the following details regarding the project:</p> <ul style="list-style-type: none">• Cost details• Site Cost Memo

Section B: Evaluation

	<ul style="list-style-type: none"> • Updated Programme Delivery Timeframe
Final Business Case	<p>This document contains the following details regarding the project:</p> <ul style="list-style-type: none"> • Tender reports • Updated Cost details • Updated Programme Delivery Timeframe
Procurement Documents	<p>These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, a Suitability Assessment of Tenders and reports, and result notifications sent to successful and unsuccessful tenderers.</p>
Monitoring/Progress Reports	<p>These reports consist of internal meeting minutes from MCC's Architect Section for all the projects managed in various areas, including capital works and housing, etc.</p>
Post-Project Review	<p>This document contains the following details regarding the project:</p> <ul style="list-style-type: none"> • Details of the project • Performance Review of all teams and contractors involved (i.e., design team, contractor) • Governance and reporting set-up. • Risk management strategies. • Value management strategies • Design Review • Budget/Cost review • Overall construction time
Final Account Documents	<p>This document contains the following details regarding the project:</p> <ul style="list-style-type: none"> • Post Review • Post Contract • GL transactions • Expenditure • Signed FAC Statement

Section B: Evaluation

- Schedule of Change Orders

- **Key Document 1: Capital Appraisal (Stage 1)**

This document defines the business need, initial budget, and delivery timeframe for the project. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 2: Preliminary Business Case (Stage 2)**

This document details the cost information, technical drawings for the project, and tender report for the consultant. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 3: Detailed Project Brief (Pre-Tender) (Stage 3)**

This document provides updates in cost information and the project delivery date. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 4: Final Business Case (Stage 4)**

This document provides updates in project cost and delivery date, including the tender report for the contractor. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 5: Procurement Documents**

These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet and reports, result notifications to tenderers, contracts etc. Our review of these documents noted the following:

- a. The signed declarations of conflict of interest were not available for all procurements tested. The COI declaration form should be signed and completed by the evaluation team members prior to the evaluation and before providing access to the evaluation documents. Management explained that the requirement for evaluators to complete and sign COI declarations only became effective in 2022.
- b. The procurement process does not include a member of the Procurement and Efficiency Review Team. MCC's policy requires that a member of the Procurement and Efficiency Review Team be included in the procurement process (e.g., pre-publication of RFT).
- c. The award notice of the successful tenderer was not published. DPER Circular 10/14 requires contracting authorities to publish all Contract Award Notices over €25,000 (exclusive of VAT) on the eTenders website upon completion of the award.

Section B: Evaluation

- d. The standstill period indicated in the notification letters to successful and unsuccessful tenderers is just 7 days. The Public Procurement Guidelines state that the standstill notice period should be a minimum of 14 days for electronically sent notices and 16 days for those sent by other means.
- e. For the procurement of Mechanical and Electrical services, one tender (i.e., Delap & Waller Limited) was erroneously excluded from the evaluation as the submission was inadvertently included in another tender. Management explained that this tender was subsequently evaluated and confirmed that it was still not the winning tender.

- **Key Document 6: Monitoring/Progress Reports**

These reports consist of minutes of meetings for all the projects managed in various areas such as capital works, housing, etc.

- **Key Document 7: Post Project Review**

This document provides an overall review of the project delivery. It was submitted by the Senior Architect to the Department of Housing, Planning, Community & Local Government.

- **Key Document 8: Final Account**

This document summarises all costs incurred in the project, including the post-review, signed FAC statement, etc. It was submitted by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the House Development at Kilkelly Road, Swinford, Co. Mayo Project. It assesses the availability of appropriate data is available for future evaluation of the project/programme.

Data Required	Use	Availability
No. of houses built	To measure the success of the project against the objectives	This data is available in the Post-Project Report and Final Account documents.
Total cost of the project		

Section B: Evaluation

Data Availability and Proposed Next Steps

While data is available for this project, no formal KPIs were set at the planning stage, and consequently, no formal evaluation was performed during the post-project review.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Housing Development at Kilkelly Road, Swinford, Co. Mayo 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)**

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.

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

While data is available for this project, no formal KPIs were set at the planning stage, and consequently, no formal evaluation was performed during the post-project review.

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

Based on the substantive testing performed for the project, it is recommended that management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost. Furthermore, Internal Audit recommends that:

- a. Formal KPIs are set and evaluated in the Project Completion report.
- b. The COI declaration should be completed and signed by all members of the evaluation team prior to the evaluation. Additionally, a member of the Procurement and Efficiency Review Team should participate in the evaluation process.
- c. Concluded tenders should be monitored to ensure that the contract award notices are published promptly on the eTenders website.

Section B: Evaluation

- d. The standstill period required by the public procurement guidelines must be observed and indicated in the letters sent to successful and unsuccessful tenderers.
- e. A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

All tender responses should be included in the evaluation process. A process should be established to ensure that all received tender responses are forwarded to the appropriate department responsible for managing the tender evaluation.

The recommendations for the identified findings are discussed in detail in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this in-depth check performed on the House Development at Kilkelly Road, Swinford, Co. Mayo Project.

Summary of in-depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents, and Step 4: Data Audit) above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the House Development at Kilkelly Road, Swinford, Co. Mayo Project.

D. Defective Concrete Blocks Grant Scheme

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Defective Concrete Blocks Grant Scheme
Details	The project is a grant scheme providing financial assistance to support homeowner(s) affected by the use of defective concrete blocks in the construction of their dwellings. This grant scheme serves as a last resort for affected homeowners in County Mayo, who have no other practical options for remediating their dwellings.
Responsible Body	Mayo County Council Department of Housing, Planning and Local Government
Current Status	Expenditure being considered
Start Date	2020
End Date	Ongoing
Overall Cost	€50,835,000

Project Description

The project is a grant scheme providing financial assistance to support homeowner(s) affected by the use of defective concrete blocks in the construction of their dwellings. The grant scheme applies to the owners of dwellings located in Mayo, which have been damaged due to defective concrete blocks containing excessive amounts of deleterious materials, namely mica or pyrite.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this in-depth check, Crowley's DFK completed a Programme Logic Model (PLM) for the Defective Concrete Blocks Grant Scheme Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
The objective of the project is to support affected homeowner(s) in remediating their dwellings, particularly those damaged by the use of defective concrete blocks in their construction.	The primary input for this project is a financial grant from the Department of Housing, Planning and Local Government, totalling €50,835,000.	The project involved the following activities: <ul style="list-style-type: none"> • Procurement of Civil and Structural Consultancy Services • Payment of grants to applicants • Submission of claims and monthly reports to the Department of Housing, Planning and Local Government 	The expected output for this project is the remediation of homeowners' dwellings following the receipt of grant payments.	The achievement of these project outcomes will lead to a reduction in health and safety risks for homeowners associated with harmful house materials.

Description of Programme Logic Model


- **Objective** : The objective of the project is to assist affected homeowner(s) in remediating their dwelling, particularly those damaged by the use of defective concrete blocks in their construction.
- **Input** : The primary input for this project is the financial grant from Department of Housing, Planning and Local Government, amounting to €50,835,000.

Section B: Evaluation

- **Activities** : The project involved the following activities:
 - Procurement of Civil and Structural Consultancy Services
 - Payment of grants to applicants
 - Submission of claims and monthly reports to the Department of Housing, Planning and Local Government.
- **Outputs** : The remediation of homeowners' dwellings following the receipt of grant payments.
- **Outcomes** : The successful achievement of these project outcomes will lead to a reduction in health and safety risks for homeowners associated with harmful house materials.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Defective Concrete Blocks Grant Scheme Project from its inception, highlighting major project/programme milestones. Since it is an ongoing expenditure, there has been no definitive conclusion yet.



January 2020	Signing of the S.I. No. 25 of 2020 — Dwellings Damaged by the Use of Defective Concrete Blocks in Construction (Remediation) (Financial Assistance) Regulations 2020.
March to April 2020	Procurement of the Civil and Structural Consultancy Services needed for the assessment of applications for the defective concrete block scheme.
June 2020	Start of grant payments by MCC to successful applicants.
July 2022	Signing of Supplemental Instruction (S.I.) No. 28 of 2022, Remediation of Dwellings Damaged by the Use of Defective Concrete Blocks Act 2022.
June 2023	Signing of S.I. No. 347 of 2023, Remediation of Dwellings Damaged by the Use of Defective Concrete Blocks Regulations 2023, which updated the criteria for the grant.

Section B: Evaluation

Step 3: Analysis of Key Documents

The following section examines the key documentation relating to the appraisal, analysis and evaluation of the Defective Concrete Blocks Grant Scheme Project.

Project/Programme Key Documents	
Title	Details
Scheme Guideline Documents	<p>This refers to the relevant legislation applicable to this scheme:</p> <ul style="list-style-type: none"> S.I. No. 25 of 2020 – Dwellings Damaged by the Use of Defective Concrete Blocks in Construction (Remediation) (Financial Assistance) Regulations 2020 S.I. No. 347 of 2023 – Remediation of Dwellings Damaged by the Use of Defective Concrete Blocks Regulations 2023
Cost and Claims Breakdown	This document provides a breakdown of all the costs associated with the scheme.
Claim Forms	These forms outline the claims submitted by MCC to the Department of Housing, Planning and Local Government to recoup the expenses associated with the scheme.
Monthly Report to the Department of Housing, Planning and Local Government	This consists of a monthly report submitted to the Department of Housing, Planning and Local Government containing key summary information regarding the scheme (e.g., the number of applicants who have submitted RWPs, etc.).
Procurement Documents	These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, reports, and result notifications sent to successful and unsuccessful tenderers.

Section B: Evaluation

- **Key Document 1: Scheme Guideline Documents**

This refers to the relevant legislation applicable to this scheme:

- S.I. No. 25 of 2020 – Dwellings Damaged by the Use of Defective Concrete Blocks in Construction (Remediation) (Financial Assistance) Regulations 2020
- S.I. No. 347 of 2023 – Remediation of Dwellings Damaged by the Use of Defective Concrete Blocks Regulations 2023

- **Key Document 2: Cost and Claims Breakdown**

This document provides a breakdown of all the costs associated with the scheme. It is generated from Agresso financial system.

- **Key Document 3: Claim Forms**

These forms outline the claims submitted by MCC to the Department of Housing, Planning and Local Government to recoup the expenses associated with the scheme. They are signed by the Director of Corporate Services.

- **Key Document 4: Monthly Report to the Department of Housing, Planning and Local Government**

This consists of a monthly report submitted to the Department of Housing, Planning and Local Government containing key summary information regarding the scheme (e.g., the number of applicants who have submitted RWP's, etc.).

- **Key Document 5: Procurement Documents**

These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, reports, and result notifications to successful and unsuccessful tenderers.

Our review of these documents noted the following:

- a. There was no evidence that at least two (2) people opened the tender box and did so before the deadline.
- b. The tender report was not signed, and date stamped by the evaluators.
- c. The signed declarations of conflict of interest were not available for all procurements tested. The COI declaration form should be signed and completed by the evaluation team members prior to the evaluation, to provide access to the evaluation documents. Management explained that the requirement for evaluators to complete and sign COI declarations only became effective in 2022.

Section B: Evaluation

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Defective Concrete Blocks Grant Scheme Project. It assesses the availability of appropriate data is available for future evaluation of the project/programme.

Data Required	Use	Availability
Average Processing Time by LA for a Valid Application Referred to Housing Agency under the enhanced DCB Scheme (in working days).		
Average Processing Time from Receipt of the HA decision to notify the homeowner of Damage Threshold under the enhanced DCB Scheme (in working days)		
Average Processing Time from Receipt of the HA decision to notify the homeowner on Remedial Option under the enhanced DCB Scheme (in working days)	To measure the success of the project against the objectives	Not available. The monthly report does not provide the actual data related to these statistics.
Average Processing Time from the Notification of the Transitional Arrangements to Payment (in days)		
Details of payments of grants		Yes – available. This is generated from Agresso.

Section B: Evaluation

Data Availability and Proposed Next Steps

The monthly reports to the Department of Housing, Planning and Local Government do not provide the actual data related to the statistics indicated in the table above. Management also confirmed that no KPIs were set and agreed upon with the Department of Housing, Planning and Local Government.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Defective Concrete Blocks Grant Scheme 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)**

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.

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

The monthly reports submitted to the Department of Housing, Planning and Local Government do not provide the actual data related to the statistics indicated in the table above. Management also confirmed that no KPIs were set and agreed upon with the Department.

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

Based on the substantive testing performed for the project, it is recommended that management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost. Furthermore, Internal Audit recommends that:

- a. Formal KPIs should be set and regularly evaluated. Monthly reports to the Department of Housing, Planning and Local Government should include actual data related to the statistics indicated in the report (e.g., Average Processing Time from the Receipt of the HA decision to notify homeowners on-Damage Threshold under the enhanced DCB Scheme in working days etc.).
- b. A document should be implemented to demonstrate that the tender box was opened by at least two (2) persons.
- c. The tender report should be signed and dated by the evaluators.

Section B: Evaluation

d. The COI (Conflict of Interest) declaration should be completed and signed by all members of the evaluation team prior to the evaluation. The recommendations for the identified findings are discussed in detail in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this in-depth check performed on the Defective Concrete Blocks Grant Scheme Project.

Summary of in-depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents, and Step 4: Data Audit) above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Defective Concrete Blocks Grant Scheme Project.

E. Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe
Details	The project involves the development of 16 housing units in Friarsquarter (Sli na Roba 16), Ballinrobe.
Responsible Body	Mayo County Council
Current Status	Expenditure recently ended
Start Date	2017
End Date	2023
Overall Cost	€3,899,775

Project Description

The development site is located on the outskirts of the town of Ballinrobe on the main R331 road. The project forms the second phase of the development of an existing social housing development (Sli na Roba) at Friarsquarter, Ballinrobe. The development aims to provide 16 housing units to meet the needs of specific households identified by MCC, that have expressed an interest in living in the Ballinrobe catchment area.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this in-depth check, Crowleys DFK completed a Programme Logic Model (PLM) for the Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe Project. A PLM serves as a standard evaluation tool. Additional information regarding the tool is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The development aims to provide housing units to meet the needs of specific households identified by MCC, that have expressed an interest in living in the Ballinrobe catchment area.</p>	<p>The primary input for this project is the capital budget of €3,899,775.</p>	<p>The project involved the following activities:</p> <ul style="list-style-type: none"> • Submission and approval of the Capital Appraisal and the Preliminary Business Case. • Submission and approval of the Detailed Project Brief (pre-tender) • Procurement of consultancy services for Civil & Structural Engineers, Architects, Mechanical & Electrical Engineers, and Quantity Surveyors. • Submission and approval of the Final Business Case and the Post Project Review. 	<p>The expected output of this project is the construction of 16 housing units at Sli-na-Roba, Ballinrobe, in the Co. Mayo catchment area.</p>	<p>The successful achievement of these project outcomes will result in the following:</p> <ul style="list-style-type: none"> • Improved quality of life and well-being for residents of the town and catchment area. • Increased attractiveness of the area as a desirable place to live and visit. • Enhanced confidence in the town as a place to do business and invest. • Promotion of healthier, more sustainable lifestyles. • Elevated reputation of the town as an important visitor destination.

Section B: Evaluation


Description of Programme Logic Model

- **Objective** : The primary objective of the project is to develop housing units at Sli-na-Roba, Ballinrobe, Co. Mayo, with the following aims:
 - Targeting the sustainable development of existing land banks within towns.
 - Maximising size potential to minimise constructions costs.
 - Creating a safe, pedestrian-friendly, and child-friendly environment.
 - Providing environmentally sustainable development, and
 - Delivering quality contemporary architectural design in harmony with the existing residential development.
- **Input** : The primary input for this project is the capital budget of €3,899,775.
- **Activities** : The project involved the following activities:
 - Submission and approval of the Capital Appraisal and the Preliminary Business Case.
 - Submission and approval of the Detailed Project Brief (pre-tender)
 - Completion of the tender process for procuring the following consultancy services necessary for the project's completion:
 - Civil & Structural Engineers
 - Architects
 - Mechanical & Electrical Engineers and
 - Quantity Surveyors.
- **Outputs** : The expected output of this project is the construction of 16 housing units at Sli-na-Roba, Ballinrobe, in the Co. Mayo catchment area.
- **Outcomes** : The successful achievement of these project outcomes will result in the following:
 - Improved quality of life and wellbeing for residents of the town and catchment area.
 - Increased attractiveness of the area as a desirable place to live and visit.
 - Enhanced confidence in the town as a place to do business and invest.
 - Promotion of healthier, more sustainable lifestyles.
 - Enhanced reputation of the town as an important visitor destination.

Section B: Evaluation


Step 2: Summary Timeline of Project/Programme

The following section tracks the Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe from inception to conclusion, highlighting major project/programme milestones:



June 2017	Submission of the Capital Appraisal by MCC's Senior Architect to the Department of Housing, Planning, Community & Local Government. Requested amount: €2,642,850
July 2017	Approval of the Capital Appraisal by the Department of Housing, Planning, Community & Local Government (Stage 1). Approved amount: €2,642,850
September 2017	Submission of the Preliminary Business Case by the Senior Architect. Requested amount: €3,751,951.35
November 2017	Approval of the Preliminary Business Case by the Department of Housing, Planning, Community & Local Government (Stage 2). Approved amount: €3,342,443
April 2018	Submission of the Detailed Project Brief (Pre-Tender) by the Senior Architect. Requested amount: €3,777,053
May 2018	Approval of the Detailed Project Brief (Pre-Tender) by the Department of Housing, Planning, Community & Local Government (Stage 3). Approved amount: €3,697,923
June 2018	E Tender was published on 11 th June 2018 with a closing deadline of 9 th July 2018.
August 2018	Contractor evaluated by the Senior Architect and Approved by the Head of Housing, Planning, Community & Local Government.
August 2018	Submission of Tender Approval by the Senior Architect.

Section B: Evaluation



	Requested Amount: €4,061,623.40
September 2018	Approval of Tender Approval by the Department of Housing, Planning, Community & Local Government. Approved Amount: €3,819,773.
March 2019	Submission of Revised Budget Approval by the Senior Architect Requested Amount: €2,764,872.50 (Construction estimate – excluding abnormal costs).
March 2019	Approval of Revised Budget by the Department of Housing, Planning, Community & Local Government. Approved Amount: €3,908,428
September 2020	Project was completed on 29/09/2020. Duration – 18 months
August 2023	Post-Project Review: Signed by the Project Architect and Endorsed by the Senior Executive Architect
October 2023	Post-Contract Revised Budget Application Submission by the Senior Architect; P.R. 07A Form (Post Contract). Requested Amount: €3,899,774.76
October 2023	Final Account Approval by the Department of Housing, Planning, Community & Local Government. Approved Amount: €3,899,775

Section B: Evaluation

Step 3: Analysis of Key Documents

The following section examines the key documentation relating to the appraisal, analysis and evaluation of the Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe Project.

Project/Programme Key Documents	
Title	Details
Capital Appraisal	<p>This document contains the following details about the project:</p> <ul style="list-style-type: none"> • Analysis of Housing Needs • Design Proposal • Site Selection • Project Management Arrangements • Project Budget Cost • Project Timeframe
Preliminary Business Case	<p>This document contains the following details about the project:</p> <ul style="list-style-type: none"> • Technical drawings • Cost details • Site Cost Memo • Cost Estimate • Programme Delivery Timeframe • Tender report for the consultants
Detailed Project Brief (Pre-Tender)	<p>This document contains the following details about the project:</p> <ul style="list-style-type: none"> • Cost details • Site Cost Memo

Section B: Evaluation

	<ul style="list-style-type: none"> • Updated Programme Delivery Timeframe
<p>Final Business Case</p>	<p>This document contains the following details about the project:</p> <ul style="list-style-type: none"> • Tender reports • Updated Cost details • Updated Programme Delivery Timeframe
<p>Procurement Documents</p>	<p>These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, reports, and result notifications sent to successful and unsuccessful tenderers.</p>
<p>Monitoring/ Progress Report</p>	<p>The document consists of internal minutes of meetings from MCC's Architect Section, covering all projects managed in various areas such as Capital Works, Housing, etc.</p>
<p>Post-Project Review</p>	<p>This document contains the following details about the project:</p> <ul style="list-style-type: none"> • Details of the project • Performance Review of all teams and contractors involved (i.e., the design team, contractor) • Governance and reporting set-up. • Risk Management Strategies • Value Management Strategies • Design Review • Budget/Cost review • Overall Construction Time
<p>Final Account Documents</p>	<p>These documents contain the following details about the project:</p> <ul style="list-style-type: none"> • Post Review • Post Contract • GL transactions • Expenditure • Signed FAC Statement

Section B: Evaluation

- Schedule of Change Orders

- **Key Document 1: Capital Appraisal (Stage 1)**

This document defines the business need, initial budget and delivery timeframe for the project. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 2: Preliminary Business Case (Stage 2)**

This document details the cost information, technical drawings for the project and the tender report for the consultant. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 3: Detailed Project Brief (Pre-Tender) (Stage 3)**

This document contains updated cost information and the project delivery date. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 4: Final Business Case (Stage 4)**

This document details the updates in project cost and delivery date, including the tender report for the contractor. It was signed by the Senior Architect and approved by the Department of Housing, Planning, Community & Local Government.

- **Key Document 5: Procurement Documents**

These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet, reports, and result notifications sent to successful and unsuccessful tenderers. Our review of these documents noted the following:

- a. The signed declarations of conflict of interest forms were not available for all procurements tested. The COI declaration form should be signed and completed by the evaluation team members prior to the evaluation and before accessing the evaluation documents. Management explained that the requirement for evaluators to complete and sign COI declarations only became effective in 2022.
- b. The evaluation team does not include a member of the Procurement and Efficiency Review Team. MCC's policy requires the inclusion of a member from this team in the evaluation process.
- c. The award notice of the successful tenderer was not published. DPER Circular 10/14 requires contracting authorities to publish all Contract Award Notices over €25,000 (exclusive of VAT) on the eTenders website upon completion of the award.

Section B: Evaluation

d. The standstill period indicated in the notification letters to successful and unsuccessful tenderers is just 7 days. The Public Procurement Guidelines state that the standstill notice period should be a minimum of 14 days for electronically sent notices and 16 days for those sent by other means.

- **Key Document 6: Monitoring/Progress Reports**

These reports contain the meeting minutes for all the projects managed in various areas, such as Capital Works, Housing, etc.

- **Key Document 7: Post Project Review**

This report, signed by the Project Architect and endorsed by the Senior Executive Architect, contains the details of the project along with performance reviews of all the teams and contractors involved.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe. It assesses the availability of appropriate data for future evaluation of the project/programme.

Data Required	Use	Availability
No. of houses built	To measure the success of the project against the objectives	This data is available in the Post Project Report and Final Account documents.
Total cost of the project		

Data Availability and Proposed Next Steps

While there is data available for this project, no formal KPIs were set at the planning stage and consequently, no formal evaluation was performed during the post-project review.

Section B: Evaluation

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe 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)**

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.

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

While there is data available for this project, no formal KPIs were set at the planning stage and consequently, no formal evaluation was performed during the post-project review.

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

Based on the substantive testing performed for the project, it is recommended that management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost. Furthermore, Internal Audit recommends the following:

- a. Formal KPIs should be set and evaluated in the Project Completion Report.
- b. The COI (Conflict of Interest) declaration should be completed and signed by all members of the evaluation team prior to the evaluation.
- c. Concluded contracts should be monitored to ensure that the contract award notices are published promptly on the eTenders website.
- d. The standstill period required by the public procurement guidelines must be observed and referred to in the letters sent to successful and unsuccessful tenderers.
- e. A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

The recommendations for the identified findings are discussed in detail in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this in-depth check performed on the Housing Development at Friarsquarter (Sli na Roba 16), Ballinrobe Project.

Summary of in-depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Friarsquarter (Sli na Roba 16), Ballinrobe Project.

F. Cloongullane Bridge

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Cloongullane Bridge
Details	The project involves developing a route corridor for the N5 between Turlough and Bohola and identifying a preferred route corridor for the N58/N26 between Foxford and the N5 Route Corridor.
Responsible Body	Mayo County Council
Current Status	Expenditure being incurred
Start Date	2012
End Date	Ongoing
Overall Cost	€19,500,000 (as per Inventory)

Project Description

The project involves developing a route corridor for the N5 between Turlough and Bohola and identifying a preferred route corridor for the N58/N26 between Foxford and the N5 Route Corridor. The project also includes the realignment of 1.8km of the N26 at Cloongullane, approximately 3.4km north-west of Swinford, County Mayo. The proposed realignment includes:

- 1.8km of Type 2 Single Carriageway Road (predominantly offline).
- A new bridge crossing the River Moy SAC (downstream of the existing N26 bridge).
- Two new culverts over tributaries of the River Moy.
- Local road realignments.
- Accommodation works / farm accesses.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowley's DFK completed a Programme Logic Model (PLM) for the Cloongullane Bridge Project. A PLM serves as a standard evaluation tool. Further information regarding it is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
The primary objective of the project is to develop a route corridor between Turlough and Bohola, and to establish a preferred route corridor for the N58/N26 between Foxford and the N5.	The primary input for this project is the capital budget allocation of €19,500,000.	The project involved the following activities: Planning (i.e., the Development of a Business Case etc.) Procurement of consultants and works.	The main output of the project is the improved road / bridge.	The project is expected to provide the following benefits, among others: <ul style="list-style-type: none"> • Increased investment in the areas of Swinford and Ballina • Improved journey times • Enhanced road safety

Section B: Evaluation

	<p>Implementation of the project (i.e., construction of the bridge)</p> <p>Approval of the Business Case and awarding of the Works Contract by TII.</p>	
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Description of Programme Logic Model

- **Objective** : The primary objectives of the project are to develop a route corridor for the N5 between Turlough and Bohola and identify a preferred route corridor for the N58/N26 between Foxford and the N5 Route Corridor. The objectives are assessed based on multiple criteria outlined by the Department of Transport in their report 'Guidelines on a Common Appraisal Framework for Transport Projects and Programmes (June 2009)'. The multi-criteria headings are as follows:
 - Economy;
 - Safety;
 - Environment;
 - Accessibility & Social Inclusion; and
 - Integration.

- **Input** : The primary input for this project is the capital budget allocation of €19,500,000.

- **Activities** : The project involved the following activities:
 - Planning (i.e., the Development of a Business Case etc.)
 - Procurement of consultants and works.

Section B: Evaluation


- Implementation of the project (i.e., construction of the bridge)
 - Approval of the Business Case and awarding of the Works Contract by TII.
- **Outputs** : The main output of this project is the bridge.
- **Outcomes** : The project is expected to provide the following benefits, among others:
- Increased investment in the areas of Swinford and Ballina
 - Improved journey times
 - Enhanced road safety

Step 2: Summary Timeline of Project/Programme

The following section tracks the development of Cloongullane Bridge Project from inception to conclusion, highlighting major project/programme milestones:

June 2012	Completion of the Project Brief Project Report Phase 1.
October 2012	Completion of the Road Safety Impact Assessment.
November 2012	Completion of the Traffic Modelling Plan.
December 2012	Completion of the Project Execution Plan.
August 2014	Completion of Feasibility Working Cost – MO-12-9136- for the N26 Between Foxford and Swinford. This was approved by the Regional Manager and the Head of Major Projects.
September 2014	Completion of the Preliminary Appraisal Report.
January 2015	Completion of the Project Appraisal of Route Options.
March 2015	Completion of the Route Selection – Peer Review Report.

Section B: Evaluation



March 2015	Completion of the Business Case Report.
September 2016	TII's approval to publish a Compulsory Purchase Order (CPO) and a Natura Impact Statement (NIS) for the project was requested on 9th September 2016. The request was approved by TII on 27th September 2016.
March 2020	TII's approval to publish tender documents was requested on 5th March 2020. The request was approved by TII on 19th March 2020.
August 2020 – January 2021	Stage 1 procurement shortlisting for the project contractor under a Restricted Procedure.
April 2020 – September 2020	Stage 2 procurement tender for the project contractor under a Restricted Procedure
September 2020	TII's approval to publish tender documents was requested on 16th September 2020.
October 2020	Approval to award the contract was granted by TII on 6th October 2020.
2021 – 2023	Construction in progress.

Section B: Evaluation

Step 3: Analysis of Key Documents

The following section examines the key documentation relating to the appraisal, analysis and evaluation of the Cloongullane Bridge Project.

Project/Programme Key Documents	
Title	Details
Preliminary Business Case	<p>This document contains the details of the project, including the project context, analysis tools, consideration of alternatives, preferred scheme, and appraisal. The Appendix also includes the following documents previously completed by MCC:</p> <ul style="list-style-type: none"> • Project Brief Report • Traffic Modelling Report • Cost Benefit Analysis Report • Project Appraisal Balance Sheet
TII Approval for the Business Case	This document contains TII's approval of the submitted business case by MCC.
TII Approval to Tender	This document contains TII's approval of the submitted request by MCC to publish the tender.
Procurement Documents	This set of documents includes all the procurement-related documents, such as the suitability assessment questionnaire, evaluation reports, notification letters etc.
Progress Report	This document details the minutes of meeting for the progress of the construction project. It includes various agenda such as outstanding works, financial summary, landscaping, etc
Project Appraisal Report	This report forms the Phase 5 (Enabling & Procurement) Project Appraisal Report (PAR) for the realignment of the N26 at Cloongullane. The purpose of the PAR is to demonstrate the following:

Section B: Evaluation

Final Business Case

- Need for the proposed project;
- Present details of the design;
- Outline the costs and benefits of the scheme; and
- Proposed scheduling for its delivery

- **Key Document 1: Preliminary Business Case**

This document contains the details of the project, including the project context, analysis tools, consideration of alternatives, preferred scheme and appraisal etc. The Appendix also includes the following documents previously completed by MCC:

- a. Project Brief Report
- b. Traffic Modelling Report
- c. Cost Benefit Analysis Report
- d. Project Appraisal Balance Sheet

- **Key Document 2: TII Approval of the Business Case**

This document contains TII's approval of the business case submitted by MCC.

- **Key Document 3: TII Approval to Tender**

This document contains TII's approval of the request submitted by MCC to publish the tender.

- **Key Document 4: Procurement Documents**

This set of documents includes all the procurement-related documents, such as the suitability assessment questionnaire, evaluation reports, notification letters etc. Our review of these documents noted the following:

Section B: Evaluation

- a) The signed declarations of conflict of interest were not available for all procurements tested. The COI declaration form should be signed and completed by the evaluation team members prior to accessing the evaluation documents.
- b) The evaluation team does not include a member of the Procurement and Efficiency Review Team. MCC's policy requires the inclusion of a member from this team in the evaluation process.

- **Key Document 5: Progress Report**

This document details the minutes of meeting for the progress of the construction project.

- **Key Document 6: Project Appraisal Report**

This report details the review for the realignment project realignment of the N26 at Cloongullane. It includes the review of business need, design & planning of the project, scheme appraisal and proposed delivery.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Cloongullane Bridge Project. It assesses the availability of appropriate data for future evaluation of the project/programme.

Data Required	Use	Availability
Amount of investment in the Swinford and Ballina areas	To measure the success of the project against the objectives	

Section B: Evaluation

Journey Time between the Swinford and Ballina areas	Not yet applicable. The project is still in the 'Expenditure being incurred' stage as of May 2024.
No. of accidents occurring on the road in question.	

Data Availability and Proposed Next Steps

KPIs were set during the planning stage. Data for evaluation is not yet available as the project is still in the 'Expenditure being incurred' stage as of May 2024.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Cloongullane Bridge 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)**

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.

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

KPIs were set during the planning stage. Data for evaluation is not yet available as the project is still in the 'Expenditure being incurred' stage as of May 2024.

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

Section B: Evaluation

Based on the substantive testing performed for the project, it is recommended that management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost. Furthermore, Internal Audit recommends the following:

- a. The COI (Conflict of Interest) declaration should be completed and signed by all members of the evaluation team prior to the evaluation.
- b. A member of the Procurement and Efficiency Review Team should be consulted or involved in the procurement process, such as during the pre-publication of Requests for Tender (RFT) and other key stages.

The recommendations for the identified findings are discussed in detail in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this in-depth check performed on the Cloongullane Bridge Project.

Summary of in-depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Cloongullane Bridge Project.

G. Accommodation for Ukrainian Refugees

Section A: Introduction

This introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Accommodation for Ukrainian Refugees
Detail	This expenditure is related to the provision of accommodation for Ukrainian Refugees within the county of Mayo.
Responsible Body	Mayo County Council (MCC)
Current Status	Expenditure Being Incurred
Start Date	2023
End Date	Ongoing
Overall Cost	€2,007,654.64

Project Description

This expenditure is related to the provision of accommodation for Ukrainian refugees within the county of Mayo. MCC operates Lough Lannagh Accommodation, which has been provided to Ukrainian refugees as accommodation.

Section B: Evaluation

Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowley's DFK completed a Programme Logic Model (PLM) for the Accommodation for Ukrainian Refugees Programme. A PLM serves as a standard evaluation tool. Further information regarding it is available in the Public Spending Code.

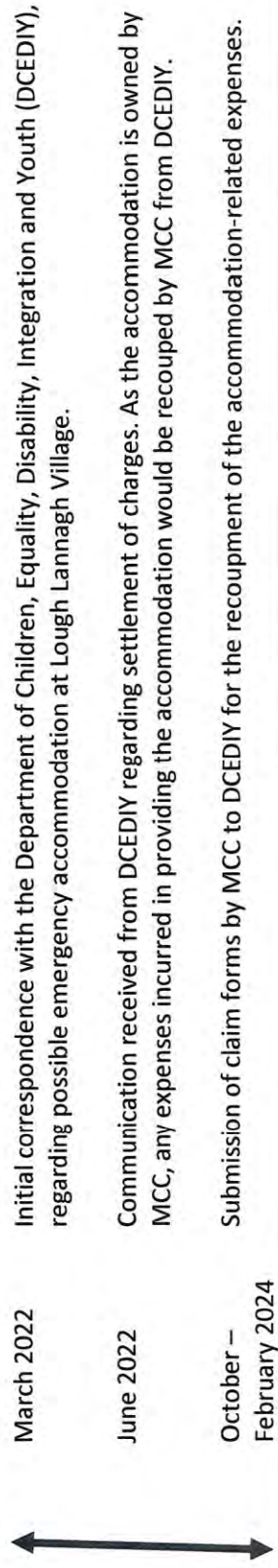
Objective	Input	Activities	Outputs	Outcomes
The objective of this programme is to provide accommodation to Ukrainian refugees.	Budget allocation of €2,007,654.64	<p>The project involved the following activities:</p> <ul style="list-style-type: none"> • Procurement of emergency accommodation • Recoupment of costs incurred in providing accommodation in County Mayo. 	The main output of the programme is accommodation for Ukrainian refugees.	This programme aims to reduce the incidence of homelessness among Ukrainian refugees.

Description of Programme Logic Model

- **Objective:** The objective of this programme is to provide accommodation for Ukrainian refugees.
- **Input:** A budget allocation of €2,007,654.64
- **Activities:**
 - The project involved the following activities:
 - Procurement of emergency accommodation
 - Recoupment of costs incurred in providing accommodation at Lough Lannagh Village
- **Outputs:** This programme aims to provide suitable accommodation for Ukrainian refugees.
- **Outcomes:** This programme will reduce the incidence of homelessness among Ukrainian refugees.

Step 2: Summary Timeline of Project/Programme

The following section tracks the Accommodation for Ukrainian Refugees Programme from its inception, highlighting major project/programme milestones. Since it is an ongoing expenditure, there has been no definitive conclusion yet.



Step 3: Analysis of Key Documents

The following section evaluates the key documentation relating to the appraisal, analysis and evaluation of the Accommodation for Ukrainian Refugees Programme.

Project/Programme Key Documents	
Title	Details
Purchasing documents	These documents consist of the Purchase Orders (generated from Agresso) and Invoices related to the programme.
Cost Breakdown	This shows the breakdown of costs generated from Agresso.
Recoupment Claim Forms	These show the breakdown of costs submitted to DCEDIY for the recoupment of expenses.
Progress Reports	Not available for review. Aside from the claim forms submitted to DCEDIY for the recoupment of expenses, no other formal progress reports on the status of the accommodation were submitted.
Memorandum of Understanding (MoU)	Not available for review. Management confirmed that there are no MoUs in place between MCC and DCEDIY regarding the provision of accommodation in County Mayo.

- **Key Document 1: Purchasing Documents**

This consists of the documents (i.e., emails) related to emergency procurement, including purchase orders (generated from Agresso) and invoices related to the programme. Our review noted the following:

- a. While a contract was in place between DCEDIY and MCC for the Lough Lannagh Accommodation, it only covers the period 19th March 2022 to 19th August 2022.
- b. No contract for the procurement of security services was provided to Internal Audit in time for review.
- c. There is no formal documentation (e.g., memo etc.) explaining the reason for the non-competitive procurement conducted for this programme.
- d. No formal procedures for non-competitive procurement have been implemented by MCC or documented in its Procurement manual.

- **Key Document 2: Cost Breakdown**

This shows the breakdown of costs for the programme generated from Agresso.

- **Key Document 3: Recoupment Claim Form**

This shows the breakdown of the costs submitted to DCEDIY for the recoupment of expenses.

- **Key Document 4: Progress Reports**

Not available for review. Aside from the claim forms submitted to DCEDIY for the recoupment of expenses, no other formal progress reports have been submitted on the status of the accommodation.

- **Key Document 5: Memorandum of Understanding (MoU)**

Not available for review. Management confirmed that there are no MoUs in place between MCC and DCEDIY regarding the provision of accommodation in County Mayo.

Step 4: Data Audit

The following section outlines the data audit that was carried out for the Accommodation for Ukrainian Refugees Programme. It assesses the availability of appropriate data is available for future evaluation of the project/programme.

Data Required	Use	Availability
Costs incurred	To evaluate the costs associated with the provision of accommodation for Ukrainian refugees.	Yes, data is available for 2023.

Data Availability and Proposed Next Steps

The breakdown of costs is available from Agresso. However, management confirmed that no memorandum of understanding or KPIs have been set for this programme.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Accommodation for Ukrainian Refugees Programme. It is 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)**
Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below.
- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**
Management confirmed that no memorandum of understanding or KPIs have been set for this programme.

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

Based on the substantive testing performed for the project, it is recommended that management ensure that the project inventory is periodically reviewed and updated to accurately reflect the project name and actual cost. Furthermore, Internal Audit recommends the following:

- a. A formal Key Performance Indicators (KPIs) should be set and evaluated.
- b. Memorandums of Understanding (MoUs) containing the roles and responsibilities of each party should be developed and signed.
- c. Progress reports should be developed and submitted to DCEDIY.
- d. Contracts should be signed by both parties and kept up to date.
- e. A formal document listing the justification for any non-competitive procurement conducted should be created.
- f. A formal process for non-competitive procurement should be developed and documented in the Procurement manual. Consider developing templates / forms to ensure all necessary procurement details are documented.

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 Accommodation for Ukrainian Refugees Programme.

Summary of In-Depth Check

Aside from the gaps identified in Section B (Evaluation: Step 3 Analysis of Key Documents and Step 4: Data Audit) above, Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Accommodation for Ukrainian Refugees Programme.