

**Public Spending Code  
Quality Assurance Report for 2015  
Louth County Council**

**To be submitted to  
National Oversight and Audit Commission (NOAC)**

**May 2016**

# Certificate

This Annual Quality Assurance Report sets out Louth County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

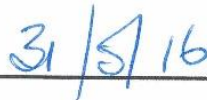
Signature of Accounting Officer:



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Joan Martin  
Chief Executive  
Louth County Council

Date:



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## Introduction

Louth County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code and the purpose of this report is to present the results of each of the 5 Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective.

## Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5 step** process as follows:

- **Step 1** - Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2** - Publishing summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. (The PSC originally required projects in excess of €2m to be published under this requirement but this has now been changed to €10m) A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Completing the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** - Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5** - Completing a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4 set out above.

## STEP 1 – Project Inventory

The project inventory presents a list of all projects/programmes with 2015 activity and which have a total project life cost of €500,000 or more. The inventory is presented in three stages as set out in the attached table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
1	Expenditure being considered	Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
		Current Expenditure programme - Increases over €0.5m
2	Expenditure being incurred	Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m
3	Expenditure that has recently ended	Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m

The Project inventory, set out in the format described above, is included in Appendix A. [Appendix A – Inventory of Projects and Programmes Over €0.5m - 2015](#)

The Inventory contains 84 Projects under the three stages and comprise a total value of €251.1m. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

	Revenue Expenditure	Capital Expenditure	Totals
	>€0.5m	>€0.5m	
<b>Project Numbers</b>			
Expenditure Being considered	5	23	28
Expenditure Being Incurred	40	11	51
Expenditure recently ended		5	5
<b>Totals</b>	<b>45</b>	<b>39</b>	<b>84</b>

	Revenue Expenditure	Capital Expenditure	Totals
	>€0.5m	>€0.5m	
<b>Project Total Values</b>			
Expenditure Being considered	5.7	100.5	106.2
Expenditure Being Incurred	86.4	43.3	129.7
Expenditure recently ended	0	15.2	15.2
<b>Totals</b>	<b>92.1</b>	<b>159.0</b>	<b>251.1</b>

## STEP 2 - Summary of Procurements in excess of €10m

Louth Co. Council has one procurement project with a procurement value of €10m or more for the 2015 financial year. (This project is the same project as reported under the 2014 PSC returns and the scheme is still on going)

In compliance with the requirement to publish all procurements in excess of €10m on our website we confirm that we have published same on our website.

The screenshot shows the website for Comhairle Contae Lú (Louth County Council). The header includes the council name, a phone number (1890 202 303), and a social media link to @louthcoco. The navigation menu includes Home, Services, About Us, Your Council, Publications, and Contact. The breadcrumb trail is Home > Publications > Finance Reports > Public Spending Code. The main content area is titled 'Public Spending Code' and features a sidebar with a list of reports. The main text discusses procurement over €10 million for 2014 and 2015, and provides links to quality assurance reports for 2015 and 2014. There are also sidebars for 'Winter Maintenance' and 'I want to... pay'.

**Comhairle Contae Lú**  
Louth County Council

Local 1890 202 303

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### Public Spending Code

#### Procurement over €10 million 2014 & 2015

Procurement in Louth County Council of over €10 million will be published here, pursuant to the requirements of the Public Spending Code.

[Public Spending Code - Procurement over €10 million \(size 195.5 KB\)](#)

#### Quality Assurance Report for 2015

The Quality Assurance Report for 2015 for Louth County Council was submitted to the Department of Public Expenditure and Reform in Compliance with the Public Spending Code.

[Public Spending Code Quality Assurance 2015.pdf \(size 1.2 MB\)](#)

#### Quality Assurance Report for 2014

The Quality Assurance Report for 2014 for Louth County Council was submitted to the Department of Public Expenditure and Reform in Compliance with the Public Spending Code.

[Public Spending Code Quality Assurance 2014 \(size 1.3 MB\)](#)

**Related Links:**

**Winter Maintenance**

- Winter Gritting
- Be Winter-Ready

**I want to... pay**

- Pay Motor Tax Online
- Pay Dog Licence
- Housing Rents and Arrears
- Parking Fines before 8th March 2016
- Parking fines after 7th March 2016
- Pay by direct debit
- NPPR Online Payment System
- Household Charge Payment System

**THE PUBLIC SECTOR**  
Excellence in Business Awards 2015  
Louth County Council  
Outright Winner  
For Local Authority of the Year

## STEP 3 - Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklist 1 captures general information while Checklists 2, 4 and 6 related to capital projects and checklists 3, 5 and 7 are Revenue Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists

<b>Checklist Completion aligned with Project Inventory</b>	
<b>Expenditure Type</b>	<b>Checklist to be completed</b>
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined below have been completed and can be found in [Appendix B](#) of this document.

1. [General Obligations Not Specific to Individual Projects/Programmes.](#)
2. [Capital Projects or Capital Grant Schemes Being Considered.](#)
3. [Current Expenditure Being Considered](#)
4. [Capital Expenditure Being Incurred](#)
5. [Current Expenditure Being Incurred](#)
6. [Capital Expenditure Completed](#)
7. [Current Expenditure Completed](#)

### **Findings on Completion of Checklists**

While the responses included in the Checklist indicate a satisfactory level of compliance there are indications that there is room for improvement in certain aspects of the requirements. However, no specific serious issues/concerns were evident during the completion of this element of the QA exercise.

### **STEP 4 - In-Depth review of a sample number of projects**

Step 4 of the Quality Assurance Process involved the examining a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

### **Internal Audit In-Depth Checks**

Capita, our Internal Auditors was assigned the task of completing the In-depth check. The approach taken was to select two projects from the inventory.

The In-depth review has been completed and the projects selected were Mell Phase I – Boice Court and Port Access Northern Cross Route – Phase I – Land Purchase. The level of compliance and number of recommendations on this project is summarised in the following table:

Project Reviewed	Compliance	Total Recommendations
Mell Phase I – Boice Court and Port Access Northern Cross Route – Phase I – Land Purchase	Satisfactory	2

A formal report on the In-depth review has been completed and submitted to the Management Team within Louth Council. There is a general sense of satisfactory compliance with the Public Spending Code with only two specific recommendations which are listed below:

- Louth County should carry out a formal post project review of all capital projects that exceed a certain threshold at a suitable time after the project has been completed.
- Louth County Council should introduce a **standardised** project file checklist to be filed and signed off by the relevant officer and placed at the front of each project file.

## Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Louth County Council within the 2015 financial year.
- The relevant publication in relation to procurements over €10m has been placed on Louth County Council’s website.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code. The level of compliance reported would suggest there are elements of the expenditure life cycle that could be improved but nothing of a serious nature was highlighted during this compliance exercise.
- A more in-depth review of the sample project contained in the Project inventory has been completed and further confirmed that there is, in general, satisfactory compliance with the requirements of the Public Spending Code. Two projects were examined and two recommendations arose from the review. These recommendations related to post project review process (this scheme has only recently been completed) and the maintenance of **standard** project files check lists for each project.

- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Louth Co Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, Chief Executive.

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

The results of the 2015 QA are satisfactory.

The Department of Public Expenditure and Reform has recently initiated training workshops for the local government sector and relevant staff will attend these information sessions as they are rolled out.

The ongoing development of specific guidance in relation to the QA requirements from a local government perspective and the experience gained by staff completing the exercise for the 2015 projects will enhance the process for future years.

## Appendix A – Inventory of Projects and Programmes Over €0.5m - 2015

### Louth County Council

#### 2015 Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory table

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital			> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	€0.5 - €5m	€5 - €20m	€20m plus							
Local Authority										
<b>Council</b>										
<b>Housing &amp; Building</b>										
Mell Phase II - Boice Court			€3.6							
Mell Phase III - Boice Court			€3.2							
Bothar Brugha			€0.8							
Tierney Street, Ardee - 7 CAS Units			€0.8							
Clós na Manach - 10 CAF Units			€2.0							
Fr. Finn Park Phase II			€3.6							
Rathmullen Road Social Housing Scheme - 105 Units					€21.0					
Acquisition of vacant units - CPO - Drogheda & Dundalk			€4.8							

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital			> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
Local Authority		€0.5 - €5m	€5 - €20m	€20m plus						
<b>Council</b>										
Development of Barrack Street - 10 CAS Units			€0.8							
Acquisition of 7 CAS Units @ Saltown Dundalk			€1.4							
Scarlet Street Development - 15 Units			€2.7							
Narrow Water Bridge - phase I										€2.0
Woodlands Dunleer - 6 Units							€0.6			
Regeneration Works Scheme Coxs Demense							€8.4			
Moneymore Build to Lease - 5 CAS Units							€0.7			
Mell Phase I - Boice Court										€9.0
A01 Maintenance/Improvement LA Housing					€7.6					
A02 Housing Assessment, Allocation and Transfer					€0.7					
A03 Housing Rent & TP Administration					€0.6					
A05 Administration of Homeless Service					€1.3					
A06 Support to Housing Capital Prog.					€1.9					
A07 RAS Programme					€4.2					
A07 Increase in RAS expenditure - long term leasing	€1.8									

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	€0.5 - €5m	€5 - €20m	€20m plus								
Local Authority											
<b>Council</b>											
A08 Housing Loans Programme						€1.8					
A09 Housing Grants						€2.1					
<b>Road Transportation and Safety</b>											
St Dominicks Bridge Refurbishment			€0.5								
Surface Water Scheme			€1.5								
Greenway Routes			€4.5								
Ash walk to N52 - Ardee Master Plan			€0.8								
Ardee By Pass				€12.9							
N2 Blakestown Cross			€1.7					€1.7			
N52 Realignment Design & Construction								€2.0			
Port Access Northern Cross Route - phase I - land purchase								€10.0			
Bellurgan Embankment Improvement Works								€2.3			
N53 Barronstown to HBX											€2.6
Drumleck to Castlebellingham (Station Road)											€0.7
Greenway Cycle Route											€0.9
<b>Other Projects</b>											
Carlingford Library			€1.1								
8 Classroom Primary School at Ardee			€2.8								
Post Primary School at Marshes Lanes, Dundalk				€13.0							

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	€0.5 - €5m	€5 - €20m	€20m plus								
Local Authority											
<b>Council</b>											
Northern Infrastructure Route (Dundalk)			€5.0								
N53 Route 4 Option				€6.0							
Drogheda Office Refurbishment				€6.0							
Post Primary School Ballymakenny New Build								€12.2			
B01 NP Road - Maintenance and Improvement						€0.6					
B03 Regional Roads – Maintenance & Improvement						€2.1					
B04 Local Road – Maintenance & Improvement						€9.9					
B05 Public Lighting						€1.8					
B07 Road Safety Engineering Improvement						€0.6					
B09 Car Parking						€0.8					
B10 Support to Roads Capital Prog						€0.5					
<b>Water Services</b>											
C01 Water Supply						€3.6					
C01 Increase in water supply expenditure	€0.8										
C02 Waste Water Treatment						€1.7					
C03 Collection of Water and Waste Water Charges						€0.6					

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	€0.5 - €5m	€5 - €20m	€20m plus								
Local Authority											
<b>Council</b>											
<b>Development Management</b>											
D01 Forward Planning					€1.1						
D02 Development Management – Planning					€1.5						
D03 Enforcement					€0.8						
D06 Community and Enterprise Function					€1.8						
D06 Increase in Community and Enterprise Function expenditure	€1.5										
D07 Unfinished Housing Estates					€0.6						
D09 Economic Development & Promotion & Peace IV					€3.5						
<b>Environmental Services</b>											
Whiteriver Landfill Site - Development of Phase V							€1.2				
Landfill Renewable Energy Project & Ancillary Works							€3.0				
E01 Landfill Operation and Aftercare					€1.4						
E03 Waste to Energy Facilities Operations	€0.5										
E05 Litter Management					€1.0						
E06 Street Cleaning					€1.8						

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital			> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	€0.5 - €5m	€5 - €20m	€20m plus							
Local Authority										
<b>Council</b>										
E07 Waste Regulations, Monitoring and Enforcement					€1.2					
E11 Operation of Fire Services					€7.3					
E11 Increase in Operation of Fire Services expenditure	€1.1									
E13 Water Quality, Air, Noise Pollution					€1.0					
<b>Recreation and Amenity</b>										
Redevelopment of Sports Centre 2012							€1.2			
F02 Operation of Library & Archive Services					€3.2					
F03 Outdoor Leisure Areas Operations					€1.2					
F04 Community, Sports & Recreation Development					€0.9					
F06 Operation of Arts Programme					€1.4					
<b>Agriculture, Education, Health and Welfare</b>										
G04 Veterinary Service					€0.7					
G05 Educational Support Services					€1.2					

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital				> €0.5m			> €0.5m		
		Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
€0.5 - €5m	€5 - €20m	€20m plus									
Local Authority											
<b>Council</b>											
<b>Miscellaneous Services</b>											
H01 Profit & Loss Machinery Account						€1.2					
H03 Administration of Rates						€8.9					
H09 Local Representation/Civic Leadership						€1.0					
H10 Motor Taxation						€1.3					
	<b>€5.7</b>	<b>€0.0</b>	<b>€41.6</b>	<b>€37.9</b>	<b>€21.0</b>	<b>€86.4</b>	<b>€0.0</b>	<b>€43.3</b>	<b>€0.0</b>	<b>€0.0</b>	<b>€15.2</b>

**Appendix B – Checklists of Compliance**  
**Checklist 1 – To be completed by All in respect of general obligations not specific to Individual projects or programmes**

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2015 is the second year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	2	DPER provided their initial formal training for Local Government on the 26 <sup>th</sup> May 2016 which was attended by some key staff – formal training programme will be implemented for all relevant staff by end of 2016
Has Internal training on the Public Spending Code been provided to relevant staff?	2	Following on from the DPER training this internal training will be enhanced and rolled out to all relevant staff in 2016
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	3	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	3	Required Sample reviewed by Capita our internal auditors
Has the Accounting Officer signed off on the information to be published to the website?	3	Yes.

**Checklist 2: – To be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.**

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	There were no projects at this level in Louth
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Required to secure Grants
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	There were no projects at this level in Louth
Were the NDFA Consulted for projects costing more than €20m?	N/A	There were no projects at this level in Louth
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Tenders were in line with approvals.
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	Yes
Were State Aid rules checked for all supports?	N/A	N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	1	Due to the fact that most of our projects are once off there are no standardised KPIs to be measured against but individual targets would be set for each project and tracked on same on an ongoing basis
Have steps been put in place to gather the Performance Indicator data?	N/A	See above

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Were objectives clearly set?	3	Outlined in budget process
Are objectives measurable in quantitative terms?		Where Possible
Was an appropriate appraisal method used?	N/A	Not new expenditure
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	Not new expenditure
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Local Authority unification process driven
Was the required approval granted?	3	Budget process
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2015
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2015
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2015
If outsourcing was involved were Procurement Rules complied with?	N/A	Procurement is only done once approved and moved to 'being incurred'
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	3	When expenditure is incurred they will be captured in the National KPIs
Have steps been put in place to gather the Performance Indicator	3	National Performance Indicators are completed for all actual spends in the year

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Internal Co-ordinating Team in place in most cases.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	2	In most cases
Did budgets have to be adjusted?	2	Yes. Up and down due mainly to grant funding changes
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	No	No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A
If costs increased was approval received from the Sanctioning Authority?	3	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Yes	One Project has been deferred due to issues with Funding when the project reached tendering stage
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	3	Updates are provided to the MT and Council on a regular basis and to relevant bodies periodically, as required.

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The Annual Service Plans and Municipal District Work programmes enhance this measurement
Are outcomes quantified on a regular basis?	2	The Annual Service Plans and Municipal District Work programmes enhance this measurement
Are unit costings compiled for performance monitoring?	3	National KPIs are in place for local government
Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes Budget performance and monitoring is in place.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. VFM reviews are completed
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		Not clear of relevance to Local Government. VFM reviews are completed
Have all VFMs/FPAs been published in a timely manner?		Not clear of relevance to Local Government
Is there a process to follow up on the recommendations of previous VPMS/FPAs and other evaluations?		Not clear of relevance to Local Government
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear of relevance to Local Government

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

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
How many post-project reviews were completed in the year under review?	1	Five completed project recorded for 2015 inventory – post project reviews should take place during 2016
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	Yes	Yes. Should be completed during 2016
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	
Was project review carried out by staffing resources independent of project implementation?	N/A	

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

**Notes:**

- (a) The scoring mechanism for the above tables is set out below@
  - I. Scope for significant improvements = a score of 1
  - II. Compliant but with some improvement necessary = a score of 2
  - III. Broadly Compliant = a score of 3
  
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
  
- (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

