



Comhairle Contae Mhaigh Eo  
Mayo County Council



**PUBLIC SPENDING CODE**

**QUALITY ASSURANCE REPORT 2022**

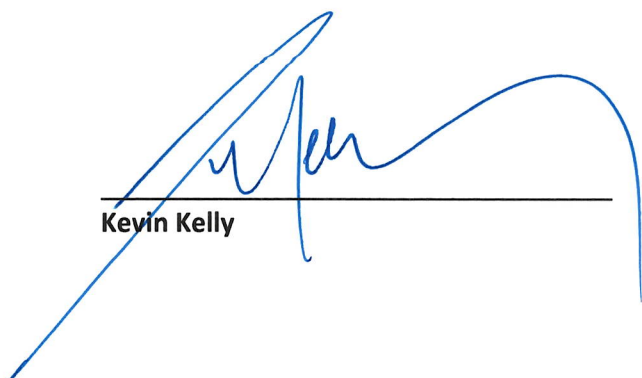
**MAYO COUNTY COUNCIL**



**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 2<sup>nd</sup> September 2013. The purpose of the Circular was to notify Departments and Authorities that the Public Spending Code was now in effect and introduced a new comprehensive set of expenditure appraisal and value for money requirements. This Quality Assurance procedure replaced and updated the “Spot Check” requirements previously laid down in Circular Letter dated 15<sup>th</sup> May 2007.

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

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

The Quality Assurance Reporting aspect of the code has been further enhanced for the Local Government Sector, by the development of a document entitled “Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector”. The need for the additional guidance is set out in the document - “The PSC was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. This guidance note, prepared by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective”. The report of Mayo County Council is prepared in accordance with the Public Spending Code and the Guidance Note for the Local Government Sector (Version 4).

The Quality Assurance Process contains five steps:

- **Inventory List**

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

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

*There are six stages in the lifecycle:*

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

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

The inventory should include all Capital and Current Expenditure projects/programmes/ capital grant schemes with an expected total lifecycle cost in excess of €0.5 million.

In the report, projects/services are divided in to three categories namely:

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

## **2. Publish Procurement**

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

## **3. Completion of Checklists**

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

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

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

## **5. Prepare and submit Summary Report**

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

This report fulfils the fifth requirement of the QA Process for Mayo County Council for 2022.

## 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 2022. As the table identifies, there are a total of 112 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 2022.

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

<b>Prog Grp</b>	<b>Programme Group Description</b>	<b>Capital Expenditure</b>	<b>Revenue Expenditure</b>
1/A	Housing & Building	33	3
2/B	Road Transportation & Safety	30	1
3/C	Water Services	8	0
4/D	Development Management	13	1
5/E	Environmental Services	4	1
6/F	Recreation & Amenity	14	1
7/G	Agriculture, Education, Health & Welfare	1	0
8/H	Miscellaneous Services	2	0
	<b>TOTAL</b>	<b>105</b>	<b>7</b>

#### 2.1.2 Expenditure Being Incurred

Table 2 provides a summary of the inventory of expenditures in excess of €0.5m being incurred by Mayo County Council during 2022. In total there were 109 projects or services in the "Being Incurred category" in 2022. There were 57 capital projects and 52 services in this inventory with the majority, 89 projects/services incurring expenditure less than €5 million, 17 in the category €5m to €20m and 3 in the category greater than €20m. The full breakdown and description of these projects/services is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2022.

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

<b>Prog Grp</b>	<b>Programme Group Description</b>	<b>Capital Expenditure</b>	<b>Revenue Expenditure</b>
1/A	Housing & Building	21	9
2/B	Road Transportation & Safety	14	9
3/C	Water Services	4	4
4/D	Development Management	3	8
5/E	Environmental Services	3	10
6/F	Recreation & Amenity	8	5
7/G	Agriculture, Education, Health & Welfare	2	2
8/H	Miscellaneous Services	2	5
	<b>TOTAL</b>	<b>57</b>	<b>52</b>

**2.1.3 Expenditure Recently Ended**

Table 3 provides a summary of the inventory of expenditures in Mayo County Council in excess of €0.5m which were “Recently ended” during 2022. In total there were 25 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 2022.

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

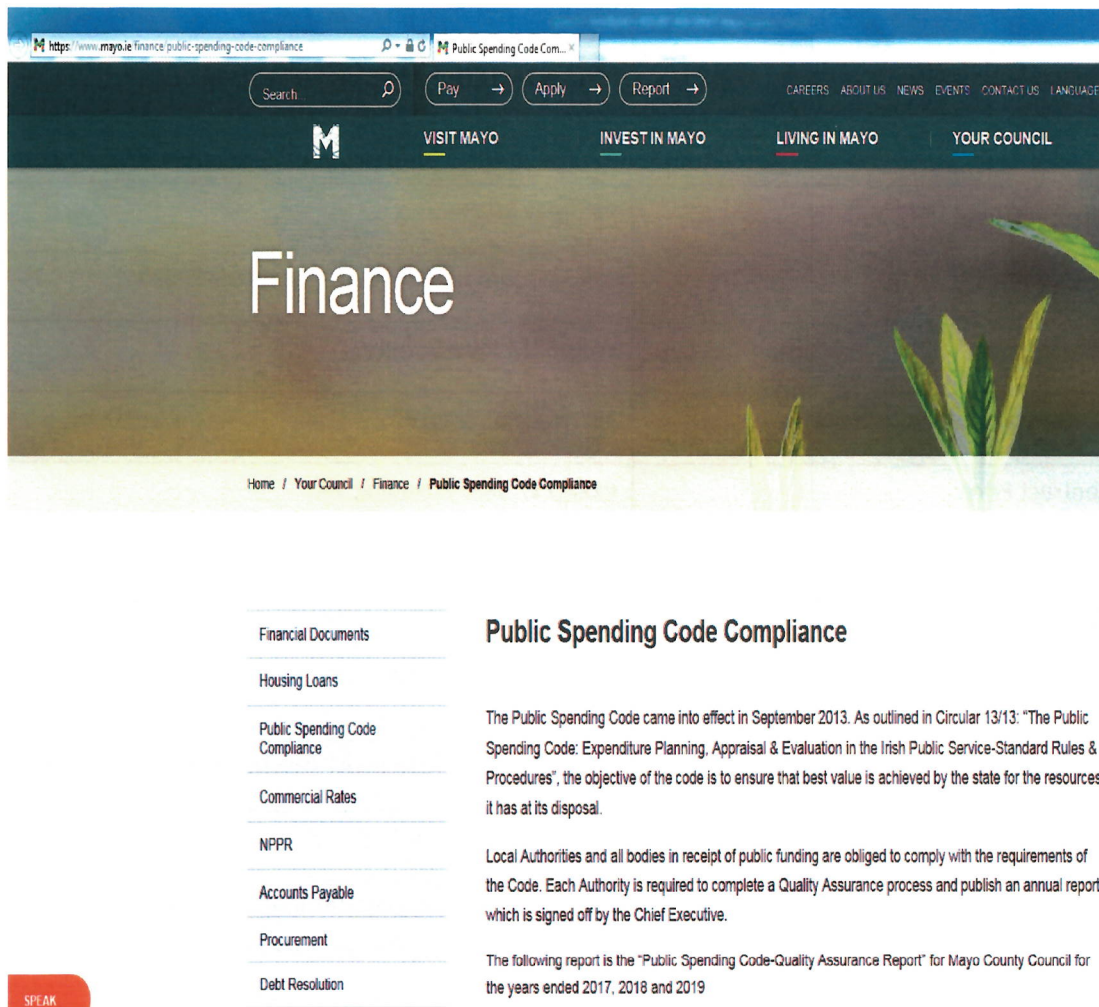
<b>Prog Grp</b>	<b>Programme Group Description</b>	<b>Capital Expenditure</b>	<b>Revenue Expenditure</b>
1/A	Housing & Building	8	0
2/B	Road Transportation & Safety	12	0
3/C	Water Services	2	0
4/D	Development Management	2	0
5/E	Environmental Services	0	0
6/F	Recreation & Amenity	1	0
7/G	Agriculture, Education, Health & Welfare	0	0
8/H	Miscellaneous Services	0	0
	<b>TOTAL</b>	<b>25</b>	<b>0</b>

## 2.2 Published Summary of Procurements

As part of the Quality Assurance process Mayo County Council will publish summary information, on the Local Authority's website, of all procurements in excess of €10 million. There was one procurement on projects/services in excess of €10 million carried out during 2022.

The link where the information is published is shown below:

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



The screenshot shows the Mayo County Council website. The browser address bar displays the URL: <https://www.mayo.ie/finance/public-spending-code-compliance>. The website header includes a search bar, navigation buttons for 'Pay', 'Apply', and 'Report', and links for 'CAREERS', 'ABOUT US', 'NEWS', 'EVENTS', 'CONTACT US', and 'LANGUAGE'. The main navigation menu features 'M', 'VISIT MAYO', 'INVEST IN MAYO', 'LIVING IN MAYO', and 'YOUR COUNCIL'. The main content area has a large 'Finance' heading. Below the heading is a breadcrumb trail: 'Home / Your Council / Finance / Public Spending Code Compliance'. A sidebar on the left lists various financial documents: 'Financial Documents', 'Housing Loans', 'Public Spending Code Compliance', 'Commercial Rates', 'NPPR', 'Accounts Payable', 'Procurement', and 'Debt Resolution'. The main content area is titled 'Public Spending Code Compliance' and contains the following text:

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



The details on the Procurement in excess of €10m during the year ended 31st December 2022 are as follows:

**Procurements in excess of €10m during year ended 2022**

<b>Project Details</b>	
Year:	2021
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	N5 Westport to Turlough Road Project
<b>Procurement Details</b>	
Advertisement Date:	25 <sup>th</sup> May 2018
Tender Advertised in:	Official Journal of the EU (2018/S 099-225295)
Awarded to:	Wills BAM Joint Venture
EU Contract Award Notice Date:	28 <sup>th</sup> November 2019
Contract Price:	€128,117,689, excluding VAT
<b>Progress</b>	
Start Date:	Q4 2019
Expected Date of Completion per Contract:	Q4 2022
Spend in Year under Review:	€49,023,573 excluding VAT (including ex Gratia payments)
Cumulative Spend to End of Year:	€115,853,902 excluding VAT (including ex Gratia payments)
Projected Final Cost:	€156,000,000 excluding VAT and including ex Gratia payments
Value of Contract Variations:	Unknown
Date of Completion:	Q2 2023
<b>Outputs</b>	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	20km of Type 2 Dual Carriageway and 7.5km of Single Carriageway
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	By end of 2022 site clearance, earthworks, drainage, utilities, structures and pavement are 90% complete.  Accommodation works, landscaping, barriers and signage and lighting are 50% complete.

**Procurements in excess of €10m during year ended 2022**

<b>Project Details</b>	
Year:	2022
Parent Department:	Mayo County Council
Name of Contracting Body:	Mayo County Council
Name of Project/Description:	N60 Balla to Claremorris Road Realignment at Heathlawn
<b>Procurement Details</b>	
Advertisement Date:	6 <sup>th</sup> 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 <sup>th</sup> November 2022
Contract Price:	€11,533,339.90 excluding VAT
<b>Progress</b>	
Start Date:	Q4 2022
Expected Date of Completion per Contract:	10 <sup>th</sup> July 2024
Spend in Year under Review:	€554,077.33 excluding VAT
Cumulative Spend to End of Year:	€554,077.33 excluding VAT
Projected Final Cost:	€11,533,339.60, excluding VAT
Value of Contract Variations:	Unknown
Date of Completion:	Q3 2024
<b>Outputs</b>	
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 2022 Contractor has completed set up of site offices and started works for Site Clearance, Fencing and Ducting works along with some utility diversions.

**Procurements in excess of €10m during year ended 2022**

<b>Project Details</b>	
Year:	2022
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
<b>Procurement Details</b>	
Advertisement Date:	08-04-2022
Tender Advertised in:	e-Tenders
Awarded to:	LPB Building Services Ltd.
EU Contract Award Notice Date:	25 <sup>th</sup> November 2022
Contract Price:	€11,143,981.00
<b>Progress</b>	
Start Date:	5.12.2022
Expected Date of Completion per Contract:	4.12.2024
Spend in Year under Review:	N/A – No payments issued in 2022
Cumulative Spend to End of Year:	No payments issued in 2022
Projected Final Cost:	€11,143,981.00
Value of Contract Variations:	N/A
Date of Completion:	On-going
<b>Outputs</b>	
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)	N/A – in construction



### 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:

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

The checklists for 2022 for Mayo County Council are included in Appendix 2 of this document. There were no Current (Revenue) Expenditure services discontinued during the year under review and therefore **Checklist 7: Current Expenditure Completed** was not completed.

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

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

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

#### 4. IN-DEPTH CHECKS

##### 4.1 Steps Involved

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

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

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

Details of the specified format are included at Appendix 3. The presentation of the in-depth review findings for the sample of projects and programmes selected in Mayo County Council in 2022 follows this format.

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

	<b>Category of Expenditure</b>	<b>Project / Programme</b>	<b>Current / Capital Expenditure</b>	<b>Value of project €</b>
A	Capital Being Considered	Westport Library and Community Building	Capital	€9,198,535
B	Capital Being Considered	Newport Public Realm and Enterprise Centre	Capital	€7,540,694
C	Expenditure being incurred	N17/R320 Junction at Lisduff	Capital	€9,982,318
D	Current Account Being Incurred	Landfill Operation and Aftercare	Current	€2,404,776
		<b>TOTAL</b>		<b>€29,126,323</b>
		Overall total value of all projects in inventory listing 2022 (Capital & Current		<b>€1,220,866,097</b>
		Inventory	Capital	<b>€1,035,111,618</b>
		Inventory	Current	<b>€185,754,480</b>
		% Selected and Reviewed 2022	Capital	<b>2.58%</b>
		% Selected and Reviewed 2022	Current	<b>1.29%</b>
		% Selected and Reviewed over 3 year	Capital	<b>11.63%</b>
		<b>Period 2020-2022</b>	Current	<b>2.31%</b>

The Public Spending Code recommends that a minimum of 5% of the total value of all capital projects and 1% of the total value of all revenue services in the inventory listing be selected for review by internal audit, on average over a three-year rolling period. For the year ended 31<sup>st</sup> December 2022, 2.56% of capital expenditures and 1.29% of revenue (current) expenditures were selected for review. This brings the three-year rolling average to 11.63% of Capital and 2.31% 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. Westport Library and Community Building:**

**Project Description:** The project, which entails the development of a new, state-of-the-art Public Library, Community Facilities (exhibition and meeting spaces), and Public Realm/Civic Spaces, will be located entirely within the existing grounds of the historic former Sisters of Mercy Convent site on Altamont Street, in the centre of Westport town. The property is a highly visible and prominent gateway site, and this project will achieve the Council's long-term plans to provide Westport with much-needed community facilities, spaces, and amenities. The in-depth check report for this Project is included in Appendix 4.A.

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

- Aside from the gaps identified in Section A (Project Name) and 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 Westport Regeneration – Redevelopment of Convent Site Project.

Recommended improvements to enhance future processes and management:

- A COI declaration is completed and signed by all members of the evaluation team prior to the evaluation.
- A member of the Procurement Efficiency Review Team should be included in the evaluation process.
- Monitor concluded contracts. This is to ensure that the contract award notices are promptly published on the eTenders website.

#### **B. Newport Public Realm and Enterprise Centre:**

**Project Description** The Newport Regeneration Project encompasses the following:

- Redevelopment of Local Authority/community-owned derelict buildings at Barrack Hill to provide for a new Enterprise Hub workspace facility and a new Tourism Office.
- Public Realm works along Medlicott and Main Streets, the bridge, and Barrack Hill are to include the provision of paved public open spaces, wider footpaths, safe pedestrian crossings, improved disability access, off-road cycling routes, and general streetscape enhancements within the town centre.
- Creation of a new Greenway Cycling Hub and visitor parking facilities at Barrack Hill.
- Development of a new off-road greenway and walking route. This will be used as an alternative to Georges Street, a road safety blackspot.
- Provision of new "Dark Skies-friendly" public lighting within the town-centre project area.

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

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

- Aside from the gaps identified in Section A (Project Name and Project Status) and 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 Newport Regeneration Project.

Recommended improvements to enhance future processes and management:

- The COI declaration is completed and signed by all members of the evaluation team prior to the evaluation.
- A member of the Procurement Efficiency Review Team should be included in the evaluation process.
- Evaluation scoresheets are signed by all evaluators and date stamped.
- The standstill period required by the public procurement guidelines is observed and indicated in the letters sent to successful and unsuccessful tenderers.
- Monitor concluded contracts to ensure that the contract award notices are published in a timely manner on the eTenders website.
- Contracts retained are signed by both MCC and supplier authorised personnel.
- All procurement-related documents are retained in a single repository and are easily accessible by relevant personnel.

### **C. N17/R320 Junction at Lisduff:**

**Project Description:** This road safety improvement scheme is highly necessary as the existing N17/R320 junction and its immediate vicinity have been the scene of many collisions, some fatal, in recent years. It has been identified as a high collision location by Transport Infrastructure Ireland (TII) in accordance with TII's HD 15 Safety Ranking Assessment. The Project comprises an upgrade of the existing at-grade junction of the N17 National Road with the R320 Regional Road to a compact grade-separated junction.

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

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

- Except for minor gaps identified in Section B (Step 3: Analysis of Key Documents), Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the N17/R320 Junction at Lisduff Project.

Recommended improvements to enhance future processes and management:

- 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. A member of the Procurement and Efficiency Review Team should participate in the evaluation process.
- Ensure appropriate procurement methods (i.e., at least five (5) quotations obtained for procurement of goods and services with an estimated value of €10,001 to €25,000, procurements are conducted via the eTenders website for goods and services with an estimated value greater than €25,000, etc.) are used and compliance with the adopted procurement policy and the OGP's Public Procurement Guidelines is observed in all instances.

#### **D. Landfill Operation and Aftercare:**

**Project Description:** Mayo County Council is responsible for the maintenance and aftercare of landfill sites in the county. High environmental standards need to be met in accordance with Environmental Protection Agency (EPA) licences and regulations. In addition, the environmental risks of groundwater pollution and landfill gas must be eliminated through their careful management and treatment. The programme includes expenditure on the maintenance and aftercare costs of two landfill sites, the operation and maintenance of civic amenities, and loan charges on borrowings to fund the construction of the landfill and civic amenity facilities. The in-depth check report for this Project is included in Appendix 4.D.

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

- Except for minor gaps identified in Section B (Step 3: Analysis of Key Documents and Step 4: Data Audit), Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Landfill Operation and Aftercare Programme.

Recommended improvements to enhance future processes and management:

- Appropriate assessment of KPI's to ensure that established objectives are attained.
- Ensure all evaluators complete and sign a declaration of COI prior to the evaluation.
- Monitor concluded contracts to ensure that the contract award notices are published on the eTenders website in a timely manner.
- Ensure appropriate procurement methods (i.e., at least five (5) quotations obtained for procurement of goods and services valued €10,001 to €25,000, that procurements are conducted via the eTenders website for goods and services amounting to greater than €25,000, etc.) are used and compliance with the adopted procurement policy and the OGP's Public Procurement Guidelines is observed in all instances.
- All procurement-related documents for each of the projects/programmes should be stored in a single repository.
- Establish key performance indicators (KPIs) at the planning stage of the project.

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

- Update MCC's procurement policy (Procurement & Financial Procedures Manual for Goods, Services & Minor Works) to include the roles and responsibilities and specific procedures performed in relation to the 5-step reporting requirements for PSC Quality Assurance.
- Ensure that the project inventory is complete and accurate. The project name, project status, and cost reflected in the inventory should be reviewed and confirmed with the respective project owners. Guidance on the completion of the project inventory is outlined in Version 4 of the PSC QA Requirements, Guidance Note for Local Government Section.
- Establish key performance indicators (KPIs) at the planning stage of the project.
- Ensure training/refresher training on the Public Spending Code and Procurement are periodically provided to all relevant personnel (specifically those responsible for the management and operation of the projects).
- Update the EU threshold documented in the MCC's Corporate Procurement Plan 2022-2024 and published on the MCC website. Furthermore, quarterly reports related to

contracts awarded amounting to €20,000 and above should be promptly published on the MCC's website.

- Ensure appropriate procurement methods are used and that compliance with the adopted procurement policy and the OGP's Public Procurement Guidelines is observed in all instances. (For instance, that at least five (5) quotations are obtained for the procurement of goods and services valued from €10,001 to €25,000, that procurements are conducted via the eTenders website for goods and services amounting to greater than €25,000, etc.)
- 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. A member of the Procurement and Efficiency Review Team should participate in the evaluation process.
- Include the required standstill period (i.e., a minimum of 14 days for electronically sent notices and 16 days for those sent by other means) in the letters issued to the successful and unsuccessful tenderers.
- Monitor concluded contracts to ensure that the contract award notices are timely published on the eTenders website.
- Ensure contracts are signed by both MCC and supplier-authorized representatives and retained on file.
- All procurement-related documents for each of the projects/programmes should be stored in a single repository.
- Update MCC's procurement policy (Procurement & Financial Procedures Manual for Goods, Services & Minor Works) to reflect the requirements of Article 5k.

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

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

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

Arising from audit outcomes in 2022, Mayo County Council has delivered training to Budget/project managers. Procedures for Tender Evaluation have been enhanced to include requirement for members of the Evaluation team to sign Conflict of Interest Forms.

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, 2022. There were three procurement 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), projects, the details of which are published on the Council's website.

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

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

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



**APPENDIX 1**

**PROJECT INVENTORY**



Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount In Reference Year	Capital Expenditure Amount In Reference Year (Non Grant)	Capital Expenditure Amount In Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
<b>HOUSING &amp; BUILDING</b>							
Lios Na Circe Saleen, Castlebar Phase 2 (22)	Housing Scheme	€ -	€ 1,825,185	€ -	Dec-2017 - Dec-2023	€ 5,086,946	
Lios Na Circe Saleen, Castlebar Phase 2 (14)	Housing Scheme	€ -	€ 484,730	€ -	Jan-2010 - March-2023	€ 3,937,337	
Cloonkeagh, Kiltimogh (21)	Housing Scheme	€ -	€ 47,255	€ -	Jan-2010 - June-2024	€ 5,667,408	
Cross (15)	Housing Scheme	€ -	€ 47,859	€ -	Jan-2010 - Nov-2024	€ 3,670,463	
Mulranny Housing Scheme (16)	Housing Scheme	€ -	€ 20,137	€ -	Jan-2010 - Oct-2024	€ 3,538,578	
Carnacon (9)	Housing Scheme	€ -	€ 225,348	€ -	Dec-2018 - Nov-2024	€ 1,448,662	
Westport Housing (50)	Housing Scheme	€ -	€ 110,304	€ -	Jan-2020 - Nov-2024	€ 13,303,260	
Ballyvary (17)	Housing Scheme	€ -	€ 18,093	€ -	Jan-2020 - Dec-2023	€ 3,105,839	
Atlantic Drive, Belmullet (4)	Housing Scheme	€ -	€ 4,708	€ -	Sept-2020 - Dec-2023	€ 1,073,193	
Walsh Street, Ballina (10)	Housing Scheme	€ -	€ 14,317	€ -	Sept-2020 - Dec-2023	€ 2,168,613	
Market Street(3), Swinford	Housing Scheme	€ -	€ 19,138	€ -	Jan-2021 - Apr-2023	€ 1,950,000	
Mount Street, Claremorris (6)	Housing Scheme	€ -	€ 87,569	€ -	Jan-2021 - Sept-2025	€ 1,500,000	
Social Housing Development at Polranny, Achill (20)	Housing Scheme	€ -	€ 17,585	€ -	Jan-2021 - Jan-2025	€ 5,157,515	
Convent Site Westport (17)	Housing Scheme	€ -	€ 4,072	€ -	Jan-2021 - Nov-2024	€ 6,844,309	
Development at Church Manor Ballina 3 units	Housing Scheme	€ -	€ 82,297	€ -	July-2023 - Sept-2026	€ 862,303	
Development at Tallaght Belmullet (4)	Housing Scheme	€ -	€ 174,925	€ -	Nov-2022 - Sept-2026	€ 2,350,000	
Development at Lower Charles Street (4)	Housing Scheme	€ -	€ 608,936	€ -	July-2023 - Sept-2026	€ 1,718,984	
Housing Development at Lawn Road, Castlebar	Housing Scheme	€ -	€ 220,482	€ -	June-2023 to Aug-2026	€ 1,650,000	
Housing Development at Ellison Street	Housing Scheme	€ -	€ 214,571	€ -	Apr-2021 to Jun-2024	€ 1,950,000	
Acquisition of Property at Cahill Ellison Street,	Housing Scheme	€ -	€ 408,958	€ -	Jan-2020 to Jun-2024	€ 1,814,847	
Ellison House, Ellison St., Castlebar, Co. Mayo (Peter McVerry Trust)	Housing Scheme	€ -	€ -	€ -	Nov-2020 - Jan-2025	€ 1,279,257	
Churchfield Knock (30)	Housing Scheme	€ -	€ -	€ -	Nov-2020 - Jan-2025	€ 948,006	
Kilbride, Swinford (4)	Housing Scheme	€ -	€ -	€ -	Nov-2020 to Apr-2024	€ 796,086	
Chapel Street, Ballinrobe (8)	Housing Scheme	€ -	€ -	€ -	Apr-23 to May-26	€ 8,240,571	
Lios Na Circe Saleen, Castlebar Phase 3A (28)	Housing Scheme	€ -	€ -	€ -	Aug-2023 - Oct-2026	€ 11,950,000	
Duffy's Bakery, Ballina	Housing Scheme	€ -	€ -	€ -	Mar-2023 to Sept-2026	€ 1,222,580	
James Street, Kiltimogh (4)	Housing Scheme	€ -	€ -	€ -	Jun-2021 to Nov-2023	€ 3,483,810	
Black Oak Rise, Newport (24)	Housing Scheme	€ -	€ -	€ -	Mar-2022 to Sept-2026	€ 3,500,000	
The Meadows, Ballina (10)	Housing Scheme	€ -	€ -	€ -	Feb-2023-Jun-2024	€ 1,080,000	
Market Street, Kilkelly (4)	Housing Scheme	€ -	€ -	€ -	Feb-2023-Dec-2023	€ 1,950,000	
Mark C Henry Lane, Charlestown (5)	Housing Scheme	€ -	€ -	€ -	Mar-2020 to Sept-2026	€ 3,250,000	
Ballybeg, Bangor Erris (10)	Housing Scheme	€ -	€ -	€ -	Mar-2020 - Dec-2023	€ 2,210,300	
CALF Scheme (Being Considered)	Current expenditure	€ 999,791	€ -	€ -	Jan-2023-Dec-2023	€ -	
Support to Housing Capital Programme	Current expenditure	€ 1,927,976	€ -	€ -	Jan-2023-Dec-2023	€ -	
RAS and Leasing Programme	Current expenditure	€ 526,951	€ -	€ -	Jan-2023-Dec-2023	€ -	
Housing Grants	Grant Scheme	€ -	€ -	€ -	Jan-2023-Dec-2023	€ -	
<b>ROADS, TRANSPORTATION &amp; SAFETY</b>							
Local Road - Maintenance and Improvement	Local Road Works	€ 606,343	€ -	€ -	Jan-2023-Dec-2023	€ -	
N59 Westport to Mulranny	Road Improvement Works	€ -	€ 133,016	€ -	Jan-2009 - Dec-2024	€ 13,300,000	
N60 Realignment at Manulla Cross	Road Improvement Works	€ -	€ 147,600	€ -	Jan-2011 - Dec-2025	€ 25,000,000	
N59 Newport to Derrada	Road Improvement Works	€ -	€ 235,667	€ -	Jan-2016 - May-2025	€ 18,000,000	
N59 Newfield to Derrada	Road Improvement Works	€ -	€ -	€ -	Jan-2020 - Dec-2027	€ 18,000,000	
N60 Breefy Active Travel	Active Travel	€ -	€ 189,620	€ -	Jan-2021 - Dec-2024	€ 5,000,000	
N60 Balla to Heathlawn Active Travel	Road Improvement Works	€ -	€ 5,152	€ -	Jan-2021 - Dec-2024	€ 3,000,000	
N26 Ballina Bypass Phase 1	Road Improvement Works	€ -	€ 177,738	€ -	Jan-2020 - Dec-2026	€ 17,500,000	
N26 Foxford to Mount Falcon	Road Improvement Works	€ -	€ -	€ -	Jan-2022 - Dec-2028	€ 50,000,000	
N58 Foxford Bypass	Road Improvement Works	€ -	€ 10,455	€ -	Jan-2020 - Dec-2028	€ 30,000,000	
Killash Inner Relief Road (Phase 2)	Road Works Killash	€ -	€ 11,432	€ -	Jan-2021 - Nov-2027	€ 9,000,000	
R322 Kilmaine to Foxhall	Road Improvement Works	€ -	€ 677,740	€ -	Jan-2021 - Nov-2028	€ 10,000,000	
R345 Cong Village Relief Road	National Public Lighting Improvement Pt	€ -	€ -	€ -	Nov-2021 - Nov-2027	€ 8,661,162	
Public Lighting Programme	Road Improvement Works	€ -	€ -	€ -	Nov-2021 - Nov-2026	€ 700,000	
R26 Galloway	Road Realignment	€ -	€ 54,531	€ -	Nov-2021 - Nov-2027	€ 2,800,000	
R312 Glensiland Phase 2	Road Realignment	€ -	€ 11,017	€ -	Nov-2021 - Nov-2027	€ 1,500,000	
R315 Glencastle	Road Realignment	€ -	€ 7,995	€ -	Nov-2021 - Nov-2026	€ 1,260,000	
N60 Bekan (Railway Bridge)	Road Improvement Works	€ -	€ 4,920	€ -	Jan-2021 - Nov-2026	€ 3,500,000	
N59 Ballina Town	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 500,000	
N59 Burree	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 500,000	
N59 Lecarrow	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 500,000	
N59 Srahannary	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 500,000	
N59 Srahannamagh	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 1,000,000	
N60 Claremorris Town	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 500,000	
N83 Tavaun	Road Improvement Works	€ -	€ -	€ -	Jan-2023 - Nov-2024	€ 600,000	
N84 Kilmaine Village	Road Improvement Works	€ -	€ 14,428	€ -	Jan-2023 - June-2024	€ 520,000	
Achill Sound Bridge	Bridge Improvement	€ -	€ 347,241	€ -	Jan-2019 - Dec-2025	€ 13,000,000	
Ballina Flood Relief Scheme	Flood Mitigation Works	€ -	€ 5,567	€ -	Jan-2019 - Dec-2025	€ 4,300,000	
The Beale Flood Relief Scheme	Flood Mitigation Works	€ -	€ -	€ -	Jan-2022-Dec-2025	€ 2,250,000	
Swinford Car Park and Related Works	Car Park	€ -	€ 275,000	€ -	Jan-2022-Dec-2025	€ -	



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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
<b>WATER SERVICES</b>							
THM5 DBO 2 Plants Upgrade (Bundle 2)	Group Water Scheme/Upgrade	€	€ 36,900	€	Jan 2019 - Dec 2024	€ 3,000,000	
Robben GWS	Group Water Scheme/Upgrade	€	€ 48,820	€	Jan 2019 - Sept 2024	€ 1,800,000	
Derryway GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€	€ 63,081	€	Jan 2019 - Dec 2023	€ 625,000	
Callow Lake GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€	€ 32,486	€	Jan 2019 - Aug 2024	€ 816,000	
Johnstown (Lavalley) Rise - Network upgrade and Take over by Irish Water	Group Water Scheme/Upgrade	€	€ 17,881	€	Jan 2019 - Sept 2023	€ 1,340,276	
Murrisk Community Water Connection - New Community Water Supply Scheme	Group Water Scheme/Upgrade	€	€ 175,622	€	Jan 2019 - Dec 2024	€ 6,249,922	
Atymass GWS - Network upgrade and amalgamation with neighbouring GWS	Group Water Scheme/Upgrade	€	€ 53,809	€	Jan 2019 - Aug 2024	€ 510,000	
Kilgallon GWS - Network upgrade and Take Over by Irish Water	Group Water Scheme/Upgrade	€	€ 38,081	€	Jan 2019 - Sept 2023	€ 911,760	
<b>DEVELOPMENT MANAGEMENT</b>							
Community and Enterprise Function	Current Expenditure	€ 705,296	€	€	Jan 2023-Dec 2023	€	
Augustinian Abbey	Historic Structure Restoration	€	€	€	Jan 2014 - Dec 2024	€ 650,000	
Castlebar Military Barracks	Urban Regeneration Project	€	€ 152,576	€	Jan 2018 - Dec 2026	€ 15,715,413	
Castlebar Old Post Office Redevelopment (Part of "Castlebar Historic Core" Project)	Urban Regeneration Project	€	€	€	Jan 2014 - Dec 2024	€ 2,000,000	
Historic Code Project	Urban Regeneration Project	€	€	€	Jan 2014 - Dec 2024	€ 9,370,000	
Killala Town Renewal (Vision for Killala)	Urban Regeneration Project	€	€	€	Jan 2020 - Dec 2024	€ 4,556,092	
Discovery Point Keem	Tourism Project	€	€	€	Jan 2020 - Dec 2022	€ 667,000	
Destination Towns	Tourism Project	€	€ 18,941	€	Jan 2020 - Dec 2024	€ 1,433,000	
Ballinubber Abbey	Tourism Project	€	€ 31,838	€	Jan 2020 - Dec 2024	€ 4,795,160	
Beinmullet Town Centre rejuvenation	Urban Regeneration Project	€	€	€	Jan 2021 - Dec 2024	€ 15,590,950	
Old Convent Ballyhaunis Community Hub	Rural Regeneration Project	€	€ 112,384	€	Jan 2022 - Dec 2024	€ 3,129,380	
Newport Public Realm and Enterprise Centre	Public Realm/Enterprise Centre	€	€ 40,776	€	Nov 2018 - Dec 2024	€ 7,540,684	
Knock SDZ	Development Project	€	€	€	Jan 2021 - Dec 2025	€ 10,920,000	
Development of Ballina Town Centre	Town Enhancement Project	€	€	€	Jan 2021 - Dec 2026	€ 18,000,000	
<b>ENVIRONMENTAL SERVICES</b>							
Agency and Recoupable Services	Current Account	€ 589,341	€	€	Jan 2023-Dec 2023	€	
Castlebar Fire Station	Fire Station	€	€	€	Jan 2020 - Dec 2023	€ 1,200,000	
Kilnigh Fire Station	Fire Station	€	€	€	April 2020 - Dec 2025	€ 2,200,000	
Lechate at Derrinurea	Environmental Treatment	€	€ 30,397	€	Sept 2020 - Dec 2025	€ 2,500,000	
Claremorris Historic Landfill Remediation Plan	Landfill Remediation Project	€	€ 24,520	€	Jan 2021 - Dec 2024	€ 1,950,000	
<b>RECREATIONAL &amp; AMENITY</b>							
Leisure Facilities Operations	Current Account	€ 1,101,863	€	€	Jan 2023-Dec 2023	€	
Westport Library and Community Building	New Library and Community Building	€	€ 15,915	€	June 2020 - Dec 2024	€ 9,198,335	
Re-imagining Ballinrobe Market House	Conservation Project	€	€	€	Oct 2019 - Dec 2023	€ 3,820,000	
Coastal Walk and Amenities Downpatrick Head	Tourism Project	€	€	€	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	
Clwbay Greenway (Beldare/Murrisk & Achill/Sunnaclure) RRDF	Greenway Development	€	€	€	Dec 2020 - Dec 2025	€ 2,406,000	
Clwbay Greenway (Lecanvey/Louisburg)	Greenway Development	€	€	€	Dec 2020 - Dec 2025	€ 2,600,000	
Clwbay Greenway (Achill Island/Keel/Clochmore)	Greenway Development	€	€	€	Dec 2020 - Dec 2027	€ 2,700,000	
Westport/Castlebar/Ballina Interurban Greenway (DTAS)	Greenway Development	€	€ 7,539	€	Dec 2020 - Dec 2024	€ 25,000,000	
Castlebar Outdoor Pursuits Complex - Phase 2 (Climbing Wall)	Facility Improvement Works	€	€ 5,228	€	Dec 2020 - Dec 2024	€ 600,000	
Carromore Beach Amenity Improvements	Facility Improvement Works	€	€ 13,261	€	Dec 2020 - Dec 2024	€ 850,000	
Keel Water Sports Activity Centre	Facility Improvement Works	€	€	€	Dec 2020 - Dec 2024	€ 850,000	
Great Western Greenway Newport Town	Greenway	€	€ 6,154	€	Jan 2021 - Dec 2024	€ 2,000,000	
Clwbay Balclaire to Murrisk Greenway	Greenway	€	€	€	Jan 2022 - Dec 2025	€ 4,500,000	
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>							
Ballina Harbour Development	Piers/Harbours Improvements	€	€ 39,360	€	Jan 2022 - Dec 2027	€ 1,770,000	
<b>MISCELLANEOUS SERVICES</b>							
Westport Civic Offices and Related Works	Council Offices	€	€	€	June 2020 - Dec 2024	€ 4,795,018	
Swinford Office Development	Acquisition & development of offices	€	€ 107	€	Nov 2016 - Dec 2024	€ 500,000	
<b>Totals</b>		€ 6,459,562	€ 8,422,907	€		€ 545,256,697	



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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>HOUSING &amp; BUILDING</b>								
Maintenance & Improvement of LA Housing Units	As per Service Description	€ 3,857,330	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Housing Assessment, Allocation and Transfer	As per Service Description	€ 1,033,124	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Housing Rent and TP Administration	As per Service Description	€ 719,458	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Housing Community Development Support	As per Service Description	€ 545,950	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Administration of Homeless Service	As per Service Description	€ 1,298,486	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Support to Housing Capital Prog.	As per Service Description	€ 2,497,243	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
RAS Programme	As per Service Description	€ 9,633,847	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Housing Loans	As per Service Description	€ 1,199,796	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Housing Grants	As per Service Description	€ 4,273,647	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	20% Local Contribution
Parke (8)	Housing Scheme	€ -	€ 6,815	€ -	Dec 2017 - Dec 2022	€ 2,077,581	€ 2,147,299	
Swinford, Killybeg (27)	Housing Scheme	€ -	€ 121,801	€ -	Dec 2017 - Dec 2023	€ 6,368,140	€ 6,368,140	
Lowpark, Charlestown	Housing Scheme	€ -	€ 388,592	€ -	Sept 2019 - Dec 2023	€ 661,959	€ 709,529	
Foxford Housing VDP Scheme	Housing Scheme	€ -	€ -	€ -	Mar 2017 - Dec 2023	€ 594,373	€ 604,568	
Energy Efficiency Programme 2021-2023	Improvement Programme	€ -	€ 4,151	€ -	Jan 2024 - Dec 2023	€ 65,323	€ 900,000	
Ballyrobe (SV9 6)	Housing Scheme	€ -	€ -	€ -	July 2018 - Dec 2023	€ 838,473	€ 944,027	
Defective Concrete Block Scheme	Grant for remediation of houses	€ -	€ 3,594,320	€ -	June 2020 - Dec 2025	€ 4,320,287	€ 50,835,000	
Foxford, Slahua (10)	Housing Scheme	€ -	€ -	€ -	Dec 2017 - Dec 2022	€ 2,454,836	€ 2,461,428	
Balla (4)	Housing Scheme	€ -	€ 554	€ -	Dec 2017 - Dec 2022	€ 761,103	€ 776,238	
Ballyrobe, Friarquarter (51 na Robt 16)	Housing Scheme	€ -	€ 1,753	€ -	Dec 2017 - Dec 2022	€ 3,896,101	€ 3,896,918	
Ballythurnis, Irishtown Road (18)	Housing Scheme	€ -	€ 97,922	€ -	Dec 2017 - Dec 2022	€ 4,470,679	€ 4,475,187	
Killyally (10)	Housing Scheme	€ -	€ 1,251	€ -	Dec 2017 - Dec 2022	€ 2,392,675	€ 2,401,105	
Rehins Fort, Ballina (50)	Housing Scheme	€ -	€ 6,371,565	€ -	Jan 2020 - Dec 2024	€ 8,206,731	€ 11,566,461	
Moynagh, Knockree (3)	Housing Scheme	€ -	€ 222,252	€ -	Dec 2017 - Dec 2024	€ 789,879	€ 785,812	
Crossmalina, The Boreen (3)	Housing Scheme	€ -	€ 157,494	€ -	Aug 2017 - Dec 2023	€ 844,982	€ 810,670	
Crossmalina, Ballina Street (4)	Housing Scheme	€ -	€ 54,434	€ -	Dec 2017 - Dec 2023	€ 678,106	€ 674,134	
Romention Housing (5)	Housing Scheme	€ -	€ 118,855	€ -	Aug 2018 - Dec 2023	€ 1,360,048	€ 1,335,506	
CAI Scheme (Being Incurred)	Capital Advance Leasing Facility	€ -	€ 62,206	€ -	Jan 2019 - Dec 2022	€ 62,206	€ 71,575	
VOIDS Programme 2022	VOIDS	€ -	€ 563,722	€ -	Jan 2019 - Dec 2022	€ 563,722	€ 563,722	
Hellymount, Buy and Renew	Buy and Renew	€ -	€ 423,063	€ -	Jan 2019 - Dec 2023	€ 586,167	€ 590,000	
Chapel St, Louisburgh (5)	Housing Acquisitions	€ -	€ 430,278	€ -	Jan 2019 - Dec 2023	€ 948,257	€ 963,257	
<b>ROADS, TRANSPORTATION &amp; SAFETY</b>								
NP Road - Maintenance and Improvement	As per Service Description	€ 1,070,726	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
NS Road - Maintenance and Improvement	As per Service Description	€ 1,566,683	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Regional Road - Maintenance and Improvement	As per Service Description	€ 9,138,435	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Local Road - Maintenance and Improvement	As per Service Description	€ 33,868,112	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Public Lighting	As per Service Description	€ 2,053,115	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Road Safety Engineering Improvement	As per Service Description	€ 950,485	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Car Parking	As per Service Description	€ 131,906	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Support to Roads Capital Prog	As per Service Description	€ 3,228,270	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
Agency & Recipable services - Roads and Transportation	As per Service Description	€ 1,412,470	€ -	€ -	Jan 2022 - Dec 2022	€ -	€ -	
N60 Ballycinemorris-Heathlawn	Road Improvement Works	€ -	€ 1,017,659	€ -	Jan 2011 - Oct 2024	€ 4,403,270	€ 18,500,000	
Cloonguilane Bridge	Road Improvement Works	€ -	€ 3,840,527	€ -	Jan 2018 - Jan 2023	€ 16,573,796	€ 19,600,000	
N17/R320 Junction at Lisduff	Road Improvement Works	€ -	€ 4,818,859	€ -	Jan 2018 - Mar 2023	€ 5,809,774	€ 9,382,318	
N5 Westport to Turrough Road Project	Road Improvement Works	€ -	€ 59,252,956	€ -	Jan 2008 - Apr 2023	€ 198,335,390	€ 241,000,000	
N59 Muintirghalloona North	Road Improvement Works	€ -	€ 793,070	€ -	Nov 2021 - Nov 2023	€ 793,070	€ 800,000	
N84 Kilmaine to Shrule Realignment at Gorteen	Road Improvement Works	€ -	€ 36,927	€ -	Jan 2021 - Nov 2023	€ 49,710	€ 675,000	
N60 Ballyvaughan Phase 2	Road Improvement Works	€ -	€ 2,170,561	€ -	Nov 2021 - Nov 2023	€ 2,170,561	€ 2,200,000	
NS Ballyvaughan Phase 3	Road Improvement Works	€ -	€ 1,239,575	€ -	Nov 2021 - Nov 2023	€ 1,239,575	€ 1,270,000	
N85 Corran to County Boundary Phase 2	Road Improvement Works	€ -	€ 1,140,088	€ -	Nov 2021 - Nov 2023	€ 1,140,088	€ 1,200,000	
N26 Foxford East	Road Improvement Works	€ -	€ 560,054	€ -	Nov 2021 - Nov 2023	€ 560,054	€ 615,000	
N58 Foxford South	Road Improvement Works	€ -	€ 348,682	€ -	Nov 2021 - Nov 2023	€ 348,682	€ 400,000	
N55 Gurrainard	Road Improvement Works	€ -	€ 825,327	€ -	Nov 2021 - Nov 2023	€ 825,327	€ 850,000	
Cois Abhainn Ashwood	Flood Mitigation Works	€ -	€ 396,253	€ -	June 2019 - Oct 2023	€ -	€ 1,180,000	
Flood Mitigation Works-Carrowholly Flood Relief	Flood Mitigation Works	€ -	€ 429,712	€ -	Nov 2014 - Dec 2023	€ 1,353,610	€ 1,495,000	



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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>WATER SERVICES</b>								
Water Supply	As per Service Description	€ 7,671,842	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Waste Water Treatment	As per Service Description	€ 4,511,495	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Admin of Group and Private Installations	As per Service Description	€ 6,382,594	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Support to Water Capital Programme	As per Service Description	€ 2,114,440	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Toneen/Aphamee GWS- Enhancement of existing scheme	Group Water Scheme/Upgrade	€ -	€ 274,838	€ -	- Jan 2019 - Dec 2023	€ 302,694	€ 664,244	
Lifetown GWS- Network upgrade and Take over by Irish Water	Group Water Scheme/Upgrade	€ -	€ 406,354	€ -	- Jan 2019 - Jan 2023	€ 443,283	€ 512,700	
Clonmore/Clohanavoh GWS - Network upgrade and connection	Group Water Scheme/Upgrade	€ -	€ 761,584	€ -	- Jan 2019 - Jan 2023	€ 1,935,938	€ 2,005,504	
Barnacrol GWS - Network Upgrade and Take over by Irish Water	Group Water Scheme/Upgrade	€ -	€ 217,198	€ -	- Jan 2019 - Dec 2023	€ 263,487	€ 1,788,487	
<b>DEVELOPMENT MANAGEMENT</b>								
Forward Planning	As per Service Description	€ 1,046,077	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Development Management	As per Service Description	€ 2,837,865	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Enforcement	As per Service Description	€ 689,459	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Tourism and Promotion	As per Service Description	€ 1,205,501	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Community and Enterprise Function	As per Service Description	€ 4,486,501	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	Includes SICAP 100% Govt Funded
Economic Development and Promotion	As per Service Description	€ 6,336,025	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Heritage and Conservation Services	As per Service Description	€ 508,126	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Agency and Rescuable Costs - Development Management	As per Service Description	€ 626,749	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Belleek Gate Lodge	Historic Structure Restoration	€ -	€ 198,595	€ -	- Dec 2020 - Dec 2023	€ 348,095	€ 600,000	
Illegawa Wind Energy	Develop Wind Energy North Mayo	€ -	€ 218,207	€ -	- Apr 2020 - Dec 2023	€ 286,410	€ 655,070	
Ballina Innovation Centre/Military Barracks	Urban Regeneration Project	€ -	€ 3,664,252	€ -	- Jan 2020 - Jun 2024	€ 4,208,634	€ 8,309,563	
<b>ENVIRONMENTAL SERVICES</b>								
Landfill Operation and Aftercare	As per Service Description	€ 2,404,776	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Litter Management	As per Service Description	€ 945,340	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Street Cleaning	As per Service Description	€ 901,589	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Waste Regulations, Monitoring and Enforcement	As per Service Description	€ 549,662	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Maintenance and Upkeep of Burial Grounds	As per Service Description	€ 639,219	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Safety of Structures and Piles	As per Service Description	€ 889,046	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Operation of Fire Service	As per Service Description	€ 6,537,424	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Fire Prevention	As per Service Description	€ 806,015	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Water Quality, Air and Noise Pollution	As per Service Description	€ 1,144,848	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Agency & Rescuable Services - Environment	As per Service Description	€ 3,337,319	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Burial Grounds	Provision of Burial Grounds	€ -	€ 219,982	€ -	- Jan 2012 - Dec 2025	€ 983,469	€ 2,000,000	
Grossmolina Fire Station	Fire Station	€ -	€ 1,171,142	€ -	- Jan 2020 - June 2023	€ 1,623,219	€ 1,960,000	
Life Project Lough Corra	Environmental Lake Project	€ -	€ 373,913	€ -	- Jan 2021 - Dec 2024	€ 378,412	€ 4,977,097	
<b>RECREATIONAL &amp; AMENITY</b>								
Leisure Facilities Operations	As per Service Description	€ 3,959,641	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Operation of Library and Archival Service	As per Service Description	€ 4,096,718	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Outdoor Leisure Areas Operations	As per Service Description	€ 2,875,897	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Community Sport and Recreational Development	As per Service Description	€ 2,828,493	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Operation of Arts Programme	As per Service Description	€ 1,948,601	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Mary Robinson Centre	Development of Centre	€ -	€ 1,282,184	€ -	- June 2013 - Dec 2023	€ 4,783,494	€ 5,600,000	
Castlebar Pool and Outdoor Pursuits Complex	New Pool and Leisure Facility	€ -	€ 108,897	€ -	- Jan 2013 - June 2023	€ 11,058,204	€ 11,386,878	
GWS Improvements at Thompsons Cottage (ORIS)	Greenway Development	€ -	€ 244,945	€ -	- Sept 2020 - Dec 2023	€ 509,691	€ 625,000	
Monasteries of the Moy Phase 3	Greenway Development	€ -	€ 209,850	€ -	- Dec 2020-Mar 2023	€ 287,179	€ 287,179	
Castlebar Urban Greenway Link	Greenway Development	€ -	€ 1,019,894	€ -	- Jan 2015 - June 2023	€ 2,038,545	€ 2,523,110	
Crough Patrick Access and Habitat Restoration Project	Habitat Protection Works	€ -	€ 239,757	€ -	- Jan 2021 - June 2023	€ 412,016	€ 600,000	
Clew Bay Achill Bunnacurry Greenway TII	Greenway Development	€ -	€ 2,580,866	€ -	- Dec 2021 - Dec 2025	€ 3,231,983	€ 5,960,000	
Clew Bay Trail, Section 1D, Murrisk to Bertra ORIS	Greenway Development	€ -	€ 328,966	€ -	- Jan 2017 - June 2023	€ 784,139	€ 865,000	

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

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>								
Operation and Maintenance of Piers and Harbours	As per Service Description	€ 1,173,775	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Veterinary Service	As per Service Description	€ 1,035,086	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
InstiTurk Helipad	Helipad on Island for Landing	€ -	€ 252,554	€ -	- July 2019 - Feb 2024	€ 442,264	€ 636,639	
Bundoola Sea Wall Project	Piers/Harbours Improvements	€ -	€ 991,394	€ -	- Jan 2021 - Dec 2024	€ 998,436	€ 1,050,000	
<b>MISCELLANEOUS SERVICES</b>								
Profit & Loss Machinery Account	As per Service Description	€ 9,800,786	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Administration of Rates	As per Service Description	€ 7,008,127	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Local Representation & Civic Leadership	As per Service Description	€ 4,184,324	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Motor Taxation	As per Service Description	€ 1,390,215	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Agency & Recoupable Services - Miscellaneous	As per Service Description	€ 4,037,260	€ -	€ -	- Jan 2022 - Dec 2022	€ -	€ -	
Outdoor Training Centre	New Training Centre	€ -	€ 1,023,717	€ -	- Dec 2020 - July 2024	€ 1,148,044	€ 2,650,000	
Mayo House Purchase	Office Acquisition	€ -	€ 850,000	€ -	- Jan 2022 - Jan 2023	€ 850,000	€ 850,000	
<b>Totals</b>		€ 179,294,918	€ 106,132,568	€ -		€ 314,262,170	€ 450,254,364	



Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
<b>HOUSING &amp; BUILDING</b>							
Housing Development, Church Road, Belmullet	Housing Scheme	€	4,810 €	€	Q4 2022	€ 835,000	
CALF Recently Ended	Capital Advance Leasing Facility	€	1,508,518 €	€	Q4 2022	€ 1,988,692	
Binghamstown (4)	Housing Scheme	€	- €	€	Q4 2022	€ 747,505	
Adhill Townaree (5)	Housing Scheme	€	- €	€	Q4 2019	€ 1,155,806	
Castlebar Pound Road (6)	Housing Scheme	€	1,270 €	€	Q4 2022	€ 1,225,116	
Kilmaine (6)	Housing Scheme	€	- €	€	Q4 2022	€ 1,008,744	
Silverbridge (20)	Housing Scheme	€	4,667,891 €	€	Q4 2022	€ 4,668,628	
Bunree, Ardaraee (3)	Housing acquisitions	€	621,271 €	€	Q3 2022	€ 621,271	
<b>ROADS, TRANSPORTATION &amp; SAFETY</b>							
N59 Kilmenea LVM5	Road Improvement Works	€	17,252 €	€	Q2 2022	€ 10,200,000	
N59 Ballina Bypass (N26 Ballina South Project)	Initial Bypass Works	€	7,440 €	€	Q4 2022	€ 476,896	
N26 Cloonygawan & Carrowbeg Swinford	Road Improvement Works	€	20,606 €	€	Q3 2022	€ 1,030,279	
N17 Charlestown Streets	Road Improvement Works	€	31,232 €	€	Q4 2022	€ 1,537,158	
N60 Breeahy Manulla Pavement (Manulla Carrowmurlaur)	Road Improvement Works	€	30,251 €	€	Q2 2022	€ 1,512,979	
N5 Ballyvary Phase 1 (including N58)	Road Improvement Works	€	49,541 €	€	Q4 2022	€ 1,586,501	
N5 Castlebar Distributor Rd. Sect2 East	Road Improvement Works	€	- €	€	Q2 2022	€ 589,120	
N60 Ballystangford to Facefield	Road Improvement Works	€	- €	€	Q4 2022	€ 1,055,364	
N83 Corraun to County Boundary	Road Improvement Works	€	16,466 €	€	Q4 2022	€ 823,304	
N5 Ballyvary Phase 2	Road Improvement Works	€	8,172 €	€	Q4 2022	€ 408,600	
N5 Killbree	Road Improvement Works	€	11,783 €	€	Q4 2022	€ 590,228	
N26 Swinford to the N5	Road Improvement Works	€	14,053 €	€	Q2 2022	€ 674,926	
<b>WATER SERVICES</b>							
Kilmurry Group Water Scheme	Group Water Scheme/Upgrade	€	7,988 €	€	Q1 2022	€ 1,194,398	
Killasser GWS - Network Upgrade	Group Water Scheme/Upgrade	€	486,706 €	€	Q4 2022	€ 486,706	
<b>DEVELOPMENT MANAGEMENT</b>							
Moorehall Nature and Heritage Attraction Part 1 Completed	Tourism Project	€	6,202 €	€	Q4 2022	€ 850,000	
Moorehall Nature and Heritage Attraction Part 2	Tourism Project	€	- €	€	Q4 2022	€ 3,575,000	
<b>RECREATIONAL &amp; AMENITY</b>							
Glennorris Pool Refitting Project	Refitting existing pool	€	638,532 €	€	Q4 2022	€ 765,336	
<b>AGRICULTURE, EDUCATION, HEALTH &amp; WELFARE</b>							
<b>MISCELLANEOUS SERVICES</b>							
		€	8,149,985 €	€		€ 39,600,557	
<b>Totals</b>							



## **APPENDIX 2**

### **SELF ASSESSMENT CHECKLISTS**



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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes Senior Mgmt. and Heads of Function are made aware of the requirements of Code, with the information to be further disseminated to all appropriate staff within their teams.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	All Senior Staff circulated with data. Templates have been finalised to assist with compliance (these were used to develop Preliminary business cases for large scale capital projects during 2022). Training has been delivered to Project/Programme Managers.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes, guidance notes have been prepared for the Local Authority Sector.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	MOAs and SLAs set out the engagement with such parties.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff. Reports generated in 2022 have been shared with relevant staff where appropriate.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, recommendations from previous reviews have mostly been implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

	<b>General Obligations not specific to individual projects/programmes.</b> <b>(Checklist 1 Continued)</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects..
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	20 Project Completion reports add 9 Ex-Post Evaluations completed in year under review and disseminated to appropriate staff.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Findings circulated to project owners. More formalised for large scale projects.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where cost variances occurred, lessons learned are noted for similar future projects and built into plans.

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, completed for all projects > €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?	2	Outcomes/outputs of projects were defined for majority of projects, and information gathered to assess against these objectives when projects complete.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Completed for majority of projects.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Yes, broadly compliant
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Completed for major projects. Being implemented for all projects
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes. Costings prepared by project managers.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Yes for majority of projects.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, for larger projects with some projects at a very early stage and options being identified.
Q 2.9	Was the evidence base for the estimated cost set out in each business case?  Was an appropriate methodology used to estimate the cost?  Were appropriate budget contingencies put in place?	3	Yes, broadly compliant

	<b>Capital Expenditure being Considered – Appraisal and Approval (Checklist 2 continued)</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 2.10	Was risk considered and a risk mitigation strategy commenced?  Was appropriate consideration given to governance and deliverability?	2	Yes, broadly compliant.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/a	For relevant projects identified, this was the responsibility of the Las funding authority.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, broadly compliant. Some projects not yet at tender stage.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, Some projects not yet at tender stage
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, broadly compliant
Q 2.15	Were State Aid rules checked for all support?	3	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, broadly compliant
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, broadly compliant.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/a	For relevant projects identified, this was the responsibility of the Las funding authority.

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

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

	<b>Current Expenditure being Considered – Appraisal and Approval (Checklist 3 continued)</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date	2	Majority of Programmes are minor extension of existing programme
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Yes



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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, broadly compliant where applicable.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, for the majority of projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Broadly compliant.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Broadly compliant..
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Most projects stayed within budget. Where there were time/ budget overruns the explanation is documented and discussed at Senior level.
Q 4.7	Did budgets have to be adjusted?	3	Yes, on some projects primarily due to unforeseen circumstances.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within the control of the LA.
Q4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	2	Rarely but reviewed where considered necessary where circumstances changed.

	<b>Incurring Capital Expenditure (Checklist 4 Continued)</b>	<b>Self- Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, required in limited circumstances per 4.9 above. Relevant data considered before proceeding.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	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.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme set out in budget and aligned to Corporate Plan.
Q 5.2	Are outputs well defined?	3	National KPIs for Local Government and also internally generated outputs determined.
Q 5.3	Are outputs quantified on a regular basis?	3	Preparation of KPIs and other internal reports.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Budget monitoring and performance. Reviews by sections. Supported by Audits including VFM studies.
Q 5.5	Are outcomes well defined?	3	Service level indicators, programmes of work, Corporate Plan.
Q 5.6	Are outcomes quantified on a regular basis?	3	Service level indicators, programmes of works, Corporate Plan.
Q 5.7	Are unit costings compiled for performance monitoring?	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.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	23 projects completed and two projects discontinued. Close out reports completed for 24 projects completed and submitted to the sanctioning authority. Approved by Sanctioning authority
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	“Findings communicated to appropriate staff internally. Sectoral guidance would be a matter for the funding authority in this instance.”
Q 6.3	How many Project Completion Reports were published in the year under review?	3	24 Reports.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	13 reports
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	13 reports
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Project managers completed reports sent to funding authority.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	NA

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

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

## 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. Westport Regeneration – Redevelopment of Convent Site

#### Section A: Introduction

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

Programme or Project Information	
<b>Name</b>	Westport Regeneration – Redevelopment of Convent Site  It was noted that the project cannot be easily identified from the project inventory file. The project name indicated in the file is "Westport Library and Community Building." This differs from the name used in the funding application form and its related supporting documents. For the funding application, the name used was "Phase 1 Regeneration of Sisters of Mercy Convent Site and Adjacent Lands."
<b>Details</b>	The project entails the development of a new Public Library, Civic Offices, Community Facilities, and Public Realm/Civic Spaces. The development will be located entirely within the existing grounds of the historic former Sisters of Mercy Convent site on Altamont Street, in the centre of Westport town, County Mayo.
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure being considered
<b>Start Date</b>	2020
<b>End Date</b>	On-going
<b>Overall Cost</b>	€9,198,535

## Section A: Introduction

### Project Description

The project, which entails the development of a new, state-of-the-art Public Library, Community Facilities (exhibition and meeting spaces), and Public Realm/Civic Spaces, will be located entirely within the existing grounds of the historic former Sisters of Mercy Convent site on Altamont Street, in the centre of Westport town. The property is a highly visible and prominent gateway site, and this project will achieve the Council's long-term plans to provide Westport with much-needed community facilities, spaces, and amenities.

## 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 Westport Regeneration – Redevelopment of Convent Site Project. A PLM is a standard evaluation tool. Further information on its nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The objectives of the project include:</p> <ul style="list-style-type: none"> <li>providing the Westport region with modern, up-to-date facilities</li> <li>safeguarding and restoring items of historical, architectural, social, and cultural importance to the community</li> <li>providing new and improved town centre spaces</li> </ul>	<p>The primary input for this project is the capital budget allocation of €9,198,535.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> <li>Development of a Strategic Assessment and Preliminary Business Case (as documented in the RRDF Application Form)</li> <li>Submission of the Grant Application Form to the RRDF</li> <li>Receipt of RRDF Funding Approval and execution of the Funding Agreement</li> </ul>	<p>The project will provide approximately:</p> <ul style="list-style-type: none"> <li>1600 square metres of refurbished and re-usable buildings</li> <li>1210 square metres of new buildings</li> <li>1400 m<sup>2</sup> of civic space/community gardens</li> <li>A new important stop on the Westport Greenway</li> <li>840 m<sup>2</sup> of Community space</li> </ul>	<p>The successful achievement of these project outcomes will result in the following:</p> <ul style="list-style-type: none"> <li>Better quality of life and wellbeing for residents of the town and catchment area.</li> <li>Improved attractiveness of the area as a desirable place to live and visit.</li> <li>Increased confidence in the town as a place to do business and invest.</li> </ul>



Section B: Evaluation

<ul style="list-style-type: none"> <li>• increasing the attractiveness of Westport as a place to live, work, visit, and invest in</li> <li>• improving the health and wellbeing of library and Council staff, residents etc.</li> <li>• increasing levels of activity and footfall in the town centre</li> <li>• Supporting the regeneration of the local area and future project development phases</li> <li>• Reduce carbon emissions by connecting facilities with pedestrian and cycling infrastructure and public transport.</li> </ul>		<ul style="list-style-type: none"> <li>• Procurement for the services needed for the design stage of the project</li> </ul>	<ul style="list-style-type: none"> <li>• Number of jobs created in construction, refurbishment and renovation: c.200, off-site indirect employment created: c.200, 10 direct jobs created through enterprise, facilities, tourism projects etc. e.g., additional full-time library staff positions plus a caretaker, along with 2 indirect jobs created through associated activity.</li> <li>• Increase in footfall through public having access to the site again: an increase of approximately 700 per week, Greenway access – cycling through site – approximately 350 per week, and use of amenities, tourism and communities: 1000 per week.</li> <li>• Energy Efficiency: As the Westport Convent will be linked with the Greenway route, it will encourage walking and cycling on site and reduce the number of cars.</li> </ul>	<ul style="list-style-type: none"> <li>• Healthier, more sustainable lifestyles</li> <li>• An enhanced reputation as an important visitor destination</li> </ul>
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## Section B: Evaluation

### Description of Programme Logic Model

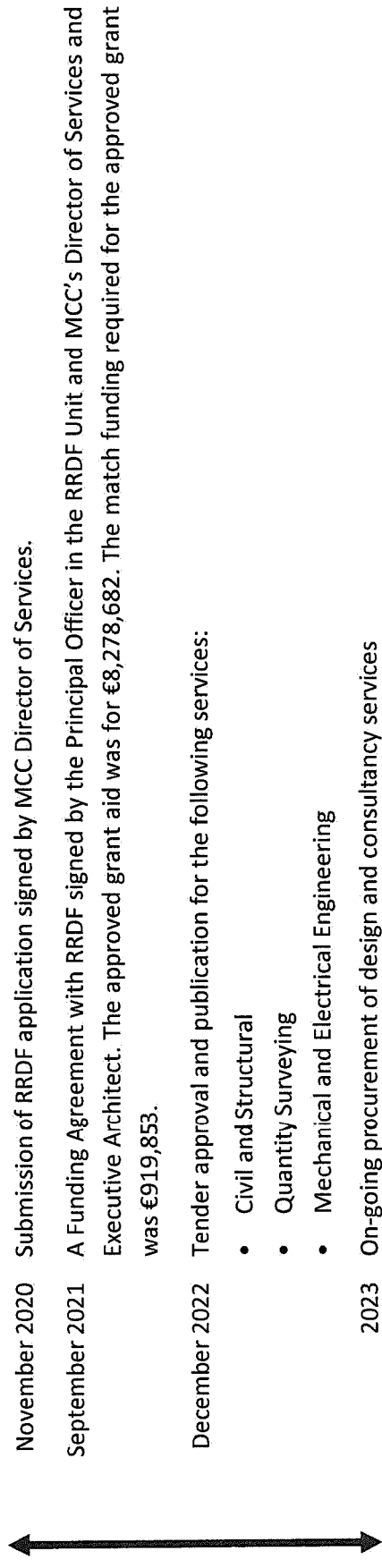
- **Objective** : The objectives of the project include:
  - Providing the Westport region with modern, up-to-date facilities of sufficient size and design to facilitate the effective delivery of a wider range of social, community, cultural, and civic services to better meet the needs of the 30,978 residents of the wider Westport (WBMD) region.
  - Safeguarding, restoring, and repurposing in a more environmentally sustainable manner structures of historical, architectural, social, and cultural importance to the community.
  - Providing new and improved town centre spaces suitable for a wide range of community uses and users will further strengthen the sustainability and vibrancy of Westport's urban core.
  - Increasing the attractiveness of Westport as a place to live, work, visit, and invest in.
  - Improving the health and wellbeing of library and Council staff and community organisations located in the new facilities, as well as the quality of life and general wellbeing of residents.
  - Increasing levels of activity and footfall in the town centre will benefit local businesses while encouraging new investment and job creation.
  - Supporting regeneration of the local area and future project development phases, i.e., delivery of social housing, assisted living facilities, educational facilities, etc.
  - Reduce carbon emissions through the provision of town centre facilities connected with pedestrian and cycling infrastructure and public transport.
- **Input** : The primary input for this project is the capital budget allocation of €13.9 million. This will be financed through a combination of funds from the RRDF and Mayo County Council's own funds. Moreover, council land and administrative support are also needed for the project.
- **Activities** : The following activities were undertaken for the project:
  - Development of a Strategic Assessment and Preliminary Business Case (as documented in the RRDF Application Form)
  - Submission of the Grant Application Form to the RRDF
  - Receipt of RRDF Funding Approval and execution of the Funding Agreement
  - Procurement for the following services needed for the design stage of the project:
    - Civil and Structural Engineering
    - Quantity Surveying
    - Mechanical and Electrical Engineering
- **Outputs** : The expected outputs of this project are as follows:
  - Restoration/extension of a derelict former Primary (previously Industrial) School for a new state-of-the-art Public Library and co-located Municipal District Offices

## Section B: Evaluation

- Restoration of decaying laundry buildings to provide a new Community Groups Hub
  - Creation of a new landscaped Public Realm Area and official Western Greenway trailhead
- Outcomes* : The successful achievement of these project outcomes will result in the following:
- Better quality of life and wellbeing for residents of the town and catchment area.
  - Improved attractiveness of the area as a desirable place to live and visit.
  - Increased confidence in the town as a place to do business and invest.
  - Healthier, more sustainable lifestyles.
  - An enhanced reputation as an important visitor destination.

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

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



## 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 Westport Regeneration – Redevelopment of Convent Site Project.

Project/Programme Key Documents	
Title	Evidence of compliance
RRDF Application Form	The RRDF application form serves as both the Strategic Assessment Report and the Preliminary Business Case. This document contains details such as the Applicant Details, an overview of the project, Strategic Links, Impacts and Evaluation, Financial Details, etc.
RRDF Funding Agreement	This contains the funding agreement terms and conditions between the RRDF and Mayo County Council in relation to the provision and use of funds.
Approval to Tender	These documents contain the approval to tender by MCC's Director of Corporate Services for the following services: Civil and Structural, Quantity Surveying, Mechanical and Electrical Engineering, Fire Safety Design Consultancy Services.
Procurement Documents	These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet and reports, result notification to tenderers, contracts etc.
Monitoring/Progress Reports	These documents comprise the internal progress review documentation (e.g., minutes of meetings, financial monitoring, etc.) and the quarterly Progress Reports submitted to RRDF by the Senior Architect.

- **Key Document 1: RRDF Application Form**

This document was signed by the Director of Services and submitted in November 2020.

- **Key Document 2: RRDF Funding Agreement**

This document was signed by the Principal Officer of the RRDF Unit on September 9, 2021, and by MCC's Director of Services and Executive Architect on September 27, 2021.

## Section B: Evaluation

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

These documents contain the approval to tender by MCC's Director of Corporate Services for Civil and Structural Services, Quantity Surveying, Mechanical and Electrical Engineering and Fire Safety Design Consultancy Services.

- **Key Document 4: Procurement Documents**

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

- The evaluation team members completed and signed the Conflict of Interest (COI) declaration only after the start of the evaluation period (i.e., on the same day as the evaluation report). The COI declaration form should be signed and completed by the evaluation team members prior to evaluation and providing access to the evaluation documents.
- The evaluation team 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 evaluation process.
- While all the tenderers were notified of the contract award individually via email and post, the Contract Award Notices were not published on the eTenders website. DPER Circular 10/14 requires contracting authorities to publish all Contract Award Notices valued over €25,000 (exclusive of VAT) on the eTenders website on completion of the award.

- **Key Document 5: Monitoring/Progress Reports**

These documents comprise of internal progress review documentation (e.g., minutes of meetings, financial monitoring, etc.) and quarterly Progress Reports submitted to RRDF by the Senior Architect.

## Section B: Evaluation

### Step 4: Data Audit

The following section details the data audit that was carried out for the Westport Regeneration – Redevelopment of Convent Site Project. It evaluates whether appropriate data is available for future evaluation of the project/programme.

Data Required	Use	Availability
Size (square meters) of new and refurbished buildings, civic spaces etc.	To measure the success of the project against objectives	Not yet applicable. The project was still in the 'expenditure being considered' phase as of December 2022.
No. of jobs supported and generated		
Footfall data		
Carbon savings / energy usage		
Results of surveys, suggestion boxes, community engagement		

### Data Availability and Proposed Next Steps

KPIs were set during the planning stage. These were documented in the RRDF Application Form which includes information on the Strategic Assessment and Preliminary Business Case of the project. As of 2022, the project was still at the design stage.

### Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Westport Regeneration – Redevelopment of Convent Site Project based on the findings from the previous sections of this report.

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

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

## Section B: Evaluation

- **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 has been 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. This is to ensure that the project name and the actual cost of the project are accurately reflected in the project inventory.

Furthermore, Internal Audit recommends that:

- a. A COI declaration is completed and signed by all members of the evaluation team prior to the evaluation.
- b. A member of the Procurement Efficiency Review Team should be included in the evaluation process.
- c. Monitor concluded contracts. This is to ensure that the contract award notices are promptly published on the eTenders website.

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 Westport Regeneration – Redevelopment of Convent Site Project.

### Summary of in-depth Check

Aside from the gaps identified in Section A (Project Name) and 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 Westport Regeneration – Redevelopment of Convent Site Project.

## B. Newport Town Centre Regeneration (Phase 2)

### Section A: Introduction

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

Programme or Project Information	
<b>Name</b>	Newport Town Centre Regeneration (Phase 2) The name of the project per the project inventory is Newport Public Realm and Enterprise Centre, while the project name on the funding application form and related supporting documents is Newport Regeneration Project.
<b>Detail</b>	The Newport Regeneration Project encompasses the delivery of multi-purpose facilities for enterprise workspaces, upgrading and enhancing centre streetscapes, the creation of large new paved public open spaces, and public lighting of the above areas.
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Based on the Project Inventory provided during the review, the project's status is "Expenditure being considered." However, Internal Audit noted during the in-depth review of the project that MCC awarded and commenced contracts related to the procurement of consultancy services in 2021 and 2022. Thus, the project status should be "Expenditure being Incurred".
<b>Start Date</b>	2020
<b>End Date</b>	On-going
<b>Overall Cost</b>	€7,540,694

### Project Description

The Newport Regeneration Project encompasses the following:

- Redevelopment of Local Authority/community-owned derelict buildings at Barrack Hill to provide for a new Enterprise Hub workspace facility and a new Tourism Office.



### Section A: Introduction

- Public Realm works along Medicott and Main Streets, the bridge, and Barrack Hill are to include the provision of paved public open spaces, wider footpaths, safe pedestrian crossings, improved disability access, off-road cycling routes, and general streetscape enhancements within the town centre.
- Creation of a new Greenway Cycling Hub and visitor parking facilities at Barrack Hill.
- Development of a new off-road greenway and walking route. This will be used as an alternative to Georges Street, a road safety blackspot.
- Provision of new “Dark Skies-friendly” public lighting within the town-centre project 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 Newport Regeneration Project. A PLM is a standard evaluation tool. Further information on them is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The overall objectives of the Newport Regeneration Project are:</p> <ul style="list-style-type: none"> <li>• To encourage and support local enterprise and job creation through the provision of affordable, centrally located workspaces and the enhancement of Newport’s visitor offering with more accessible and attractive Tourism Office and cycling facilities.</li> <li>• To increase the attractiveness of the Newport area as a place to live, work, and visit through the delivery of a range of high quality, well planned public realm improvements.</li> </ul>	<p>The primary input for this project is the capital budget allocation of €7,540,694.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> <li>• Development of a Strategic Assessment and Preliminary Business Case (as documented in the RRDF Application Form)</li> <li>• Submission of the Grant Application Form to the RRDF</li> <li>• Receipt of RRDF Funding Approval and execution of the Funding Agreement</li> <li>• Procurement for the services needed for the design stage of the project</li> </ul>	<p>The expected outputs of this project are as follows:</p> <ul style="list-style-type: none"> <li>• A new Enterprise Hub workspace facility and a new Tourism Office</li> <li>• paved public open spaces, wider footpaths, safe pedestrian crossings, improved disability access, off-road cycling routes, and general streetscape enhancements within the town centre.</li> <li>• new Greenway Cycling Hub and visitor carparking facilities at Barrack Hill</li> <li>• new off-road greenway and walking route as an alternative to the Georges Street road safety blackspot.</li> <li>• new “Dark Skies-friendly” public lighting within the town-centre project area</li> </ul>	<p>Economic and social outcomes identified for the project include:</p> <ul style="list-style-type: none"> <li>• Fostering Enterprise</li> <li>• Increased confidence in the town as a place to do business and invest.</li> <li>• Greater pride in Newport as a desirable place to live and work.</li> <li>• Healthier, more sustainable lifestyles</li> <li>• An enhanced reputation as an important visitor destination</li> </ul>

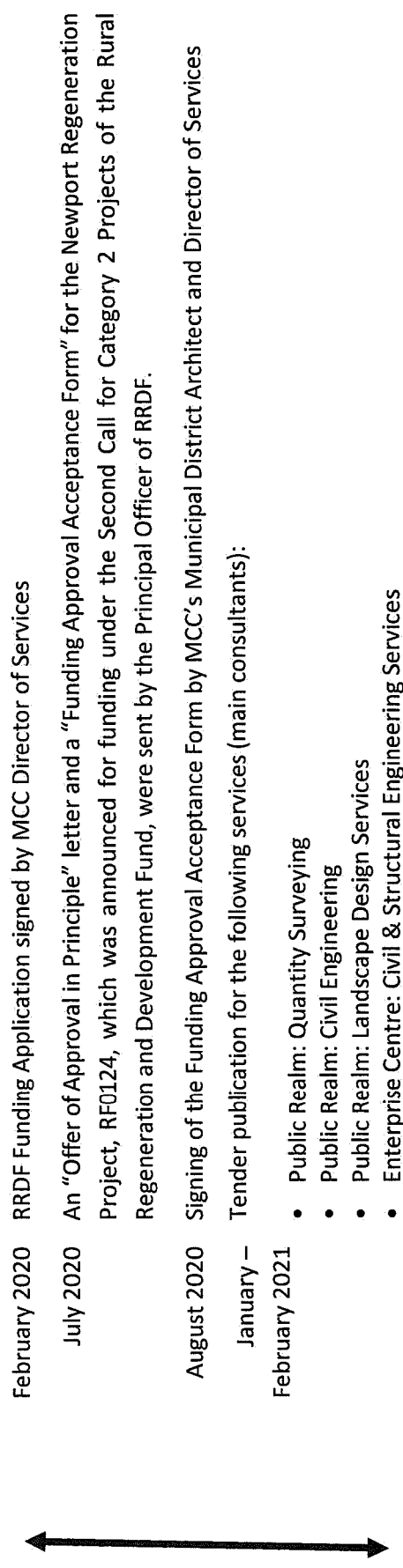
## Section B: Evaluation

### Description of Programme Logic Model


- **Objective** : The overall objectives of the Newport Regeneration Project are to encourage and support local enterprise and job creation and increase the attractiveness of the Newport area as a place to live, work, and visit through the delivery of a range of high-quality, well-planned public realm improvements.
- **Input** : The primary input for this project is the capital budget allocation of €7,540,694 (The amounts of category 2 and category 1 funding are €474,352 and €7,066,342, respectively).
- **Activities** : There were a number of key activities undertaken for the project. These included the development of a Strategic Assessment and Preliminary Business Case (as documented in the RRDF Application Form), the submission of the Grant Application Form to the Rural Regeneration and Development Fund (RRDF), and procurement of the services needed for the design stage of the project
- **Outputs** : Having carried out the identified activities using the inputs, the output of the project is the construction of a new enterprise hub, upgrading and enhancing Newport's town centre streetscapes, enhancements along Medlicott Street, and exemplary public lighting.
- **Outcomes** : The successful achievement of the project outputs will lead to the expansion of existing services and retail offerings, the maintenance of existing employment and the creation of new jobs. This will increase the number of visitors staying, and the spending of visitors and people living in the area.

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

The following section tracks the Newport Regeneration Project from inception to conclusion in terms of major project/programme milestones:



## Section B: Evaluation



	<ul style="list-style-type: none"><li>• Enterprise Centre: Quantity Surveying Services</li></ul> <p>Enterprise Centre: Mechanical and Electrical Engineering Services</p>
February 2021	MCC notifies RRDF that the tenders had already been published
April 2021	Tender evaluation for the following tenders (main consultants): <ul style="list-style-type: none"><li>• Public Realm: Quantity Surveying</li><li>• Public Realm: Civil Engineering</li><li>• Public Realm: Landscape Design Services</li><li>• Enterprise Centre: Civil &amp; Structural Engineering Services</li><li>• Enterprise Centre: Quantity Surveying Services</li></ul> <p>Enterprise Centre: Mechanical and Electrical Engineering Services</p>
April 2021	Submission of the Decision Gate 3 – Approval to Proceed Form to RRDF
April – May 2021	Approval to proceed by RRDF
July 2021	Procurement of sub-consultants for the Road Safety & Disability Access Audit (Enterprise Centre), where ORS was awarded.
September 2021	Procurement of sub-consultants for AA Screening both projects / Ecologist Consultancy (Public Realm) where Woodrow/APEM Ltd was awarded.
November 2021	Procurement of sub-consultants for Ground Conditions Survey / Site Investigations Survey where IGSL was awarded.
January 2022	Awarding of the contract for Bat Survey (Stage 1) to APEM
July 2022	Procurement for Bat Survey (Stage 2), where Jennings O'Donovan was awarded
November 2022	The Minister for Rural and Community Development announced in November 2022 successful category 1 funding.
December 2022	On-going

## 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 Newport Regeneration Project.

Title	Project/Programme Key Documents
RRDF Application Form	The RRDF application form serves as both the Strategic Assessment Report and The Preliminary Business Case.
RRDF Approval in Principle Letter of Offer	This letter confirms Approval in Principle by RRDF for the funding approval request.
RRDF Approval in Principle Acceptance Form	This contains the agreement by MCC to the terms and conditions set out by the RRDF in relation to the provision and use of funds.
Procurement Documents	These documents comprise the RFT document, RFT responses, the tender evaluation scoresheet and reports, result notification to tenderers, contracts, etc.
Fourth Call RRDF Projects	Approval of Category 1 funding by the Minister for Rural and Community Development.
Progress Reports	These quarterly reports are submitted by the Executive Architect to RRDF.

- **Key Document 1: RRDF Application Form**

The RRDF application Form serves as both the Strategic Assessment Report and The Preliminary Business Case. This document contains details such as the Applicant Details, an overview of the project, Strategic Links, Impacts and Evaluation, Financial Details etc. This was signed by the MCC's Director of Services in February 2020.

- **Key Document 2: RRDF Approval in Principle Letter of Offer**

This letter confirms Approval in Principle by RRDF for the funding approval request. This was communicated by the RRDF Principal Officer in July 2021.

- **Key Document 3: RRDF Approval in Principle Acceptance Form**



## Section B: Evaluation

This contains MCC's agreement to the terms and conditions set out by the RRDF in relation to the provision and use of funds. This was signed by the MCC's Municipal District Architect and MCC Director of Services in August 2020.

- **Key Document 4: 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. No COI forms were signed by the evaluators for all tenders, including those procurements conducted by the consultants on behalf of MCC.
    - b. The evaluation team 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 evaluation process.
    - c. The scoresheet of one of the tenders conducted was signed by the evaluators but not date stamped (Enterprise Centre: Civil & Structural Engineering Services, where Jennings O'Donovan Eng's was awarded).
    - d. The standstill period is not indicated in the Successful letters, while the standstill period indicated in the Unsuccessful letters is only 5–7 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. Contract Award Notices were not published on the eTenders website. DPER Circular 10/14 requires contracting authorities to publish all Contract Award Notices over €25,000 (exclusive of VAT) on the eTenders website on completion of the award.
    - f. The contract for the Public Realm: Civil Engineering tender, where SDS Ltd. was the successful tenderer, was not signed by the supplier (i.e., it was only signed by MCC).
  - **Key Document 5: Fourth Call RRDF Projects**
- This contains the announcement of the Minister for Rural and Community Development of the projects approved under Category 1 funding which include the Newport Regeneration Project.
- **Key Document 6: Monitoring/Progress Reports**
- These documents pertain to quarterly Progress Reports submitted to RRDF by the Executive Architect.

### Step 4: Data Audit

The following section details the data audit that was carried out for the Newport Regeneration Project. It evaluates whether appropriate data will be available for future evaluation of the project/programme.

Section B: Evaluation

Data Required	Use	Availability
No. of people employed at the Newport Enterprise Hub	To measure whether the objective of creating the Enterprise Hub was successful	Not yet available as the project is still at Design Stage.
No. of visitors to Newport	To measure and evaluate the impact of the improvements made to the Newport public realm	
No. of people living in the area		
Income generated from tourism		

**Data Availability and Proposed Next Steps**

KPIs are set at the planning stage. These are documented in the RRDF application form, which includes information on the Strategic Assessment Report and Preliminary Business Case of the project. However, as the project is still in the design stage, this data is not yet available.

**Step 5: Key Evaluation Questions**

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

- **Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)**  
Based on a review of the information supplied, with the exception of the improvements noted below, the delivery of this project complies with the standards set out in the Public Spending Code.
- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**  
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. This is to ensure that the project name and status are accurately reflected in the project inventory. Furthermore, Internal Audit recommends that:

## Section B: Evaluation

- a. The COI declaration is completed and signed by all members of the evaluation team prior to the evaluation.
- b. A member of the Procurement Efficiency Review Team should be included in the evaluation process.
- c. Evaluation scoresheets are signed by all evaluators and date stamped.
- d. The standstill period required by the public procurement guidelines is observed and indicated in the letters sent to successful and unsuccessful tenderers.
- e. Monitor concluded contracts to ensure that the contract award notices are published in a timely manner on the eTenders website.
- f. Contracts retained are signed by both MCC and supplier authorised personnel.
- g. All procurement-related documents are retained in a single repository and are easily accessible by relevant personnel.

The recommendations for the findings identified 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 Newport Regeneration Project.

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

Aside from the gaps identified in Section A (Project Name and Project Status) and 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 Newport Regeneration Project.



## C. N17/R320 JUNCTION AT LISDUFF

### Section A: Introduction

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

Programme or Project Information	
<b>Name</b>	N17/R320 Junction at Lisduff
<b>Detail</b>	Redesign of the Junction between the N17 and the R320 at Lisduff, Claremorris. It includes the construction of an overpass bridge and approach roads.
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure being incurred
<b>Start Date</b>	First proposed in 2018
<b>End Date</b>	Currently under construction
<b>Overall Cost</b>	€9.98 million

### Project Description

This road safety improvement scheme is highly necessary as the existing N17/R320 junction and its immediate vicinity have been the scene of many collisions, some fatal, in recent years. It has been identified as a high collision location by Transport Infrastructure Ireland (TII) in accordance with TII's HD 15 Safety Ranking Assessment. The Project comprises an upgrade of the existing at-grade junction of the N17 National Road with the R320 Regional Road to a compact grade-separated junction.

## Section B: Evaluation

### Step 1: Logical Model Mapping

As part of this In-Depth Check, Crowley's DFK has completed a Programme Logic Model (PLM) for the N17/R320 Junction at Lisduff Project. A PLM is a standard evaluation tool. Further information on their nature is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>The following are the objectives of the project:</li> <li>To reduce the frequency and severity of collisions on the road network in the vicinity of the N17/R320 junction.</li> <li>To minimise the environmental impact of any proposed junction upgrade on the environment.</li> <li>To improve accessibility to employment in regional and national centres. To improve accessibility to health services.</li> <li>To ensure the proposed upgrade of the N17/R320 junction supports the transport objectives contained in national, regional and local planning policies and strategies. To ensure the upgrade is compatible with land use objectives as set out in</li> </ul>	<p>The primary input to the programme was capital funding of €9.79 million.</p>	<p>The following activities were undertaken for the project:</p> <ul style="list-style-type: none"> <li>Obtain approvals from the sanctioning authority- TII (Transport Infrastructure Ireland).</li> <li>Detailed assessment of the identified site and collision data, identification of possible road factors and feasible countermeasures.</li> <li>Surveying of the N17 road project, preparation of optimal design and cost estimation and the assessment of options.</li> <li>Compulsory purchase order to acquire land for the purpose of road construction and improvement of the N17/R320 Lisduff Junction Upgrade.</li> <li>Tender assessments and contract awards by the Mayo National Roads Office and TII in compliance with relevant procedures and frameworks.</li> </ul>	<p>The outputs of the project are:</p> <ul style="list-style-type: none"> <li>Realignment of the existing N17 West junction with the R320 Regional Road to form a compact connector road;</li> <li>Provision of the N17 East junction with a compact connector road to an eastern roundabout;</li> <li>Provision of a 0.31 km link road including an overbridge between the existing R320 regional road and an eastern roundabout;</li> <li>Provision of a 0.54 km link to the L-5565-0 existing Meelick More Road;</li> <li>An overbridge structure to be constructed over the existing N17 to carry the proposed R320 Link;</li> <li>Provision of 2 roundabouts on the existing R320 regional road (western roundabout) and at the junction of the N17 East compact connector, L-5565-0</li> </ul>	<p>The project is envisaged to improve safety, address the high collision location, and reduce the number of collisions arising from turning movements at the junction:</p> <ul style="list-style-type: none"> <li>The new junction layout will facilitate all traffic movements between the N17 National Primary Road, the R320 Regional Road and the L5565-0 Meelick More Road. It will also eliminate right turning traffic movements and provide left in/left out traffic turning movements only on the N17.</li> <li>The combined footway/cycleway will improve the environment and safety for non-motorised users travelling across the N17 between the R320 and L-5565-0 Meelick More Road.</li> </ul>

## Section B: Evaluation

regional and local land use plans.			<p>Link and R320 Link (eastern roundabout);</p> <ul style="list-style-type: none"> <li>• Provision of approximately 0.89 km of a Shared Footway/Cycleway;</li> <li>• Provision of a local collector road for properties on the north side of L-5565-0 Meelick More Road with one junction on realigned L-5565-0, and</li> <li>• Closure of the existing N17/L-5565-0 Meelick More Road junction</li> </ul>	
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### Description of Programme Logic Model

- **Objective** : The primary objective of the project is to address the road safety issues at the N17/R320 junction. The site was identified as a high collision location (HCL) as part of Transport Infrastructure Ireland's (TII) review of HD15 Network Safety Ranking.
- **Input** : Funding for the project was allocated by TII under HD15 and HD17 Minor Works on National Roads.
- **Activities** : There were a number of key activities carried out. These included the development of strategic assessment, design creation and public consultation, conducting of various surveys for the site area and the creation and awarding of contracts to contractors.
- **Outputs** : The project is undertaken to upgrade the existing at-grade junction of the N17 National Road with the R320 Regional Road to a compact grade-separated junction. The L5565-0 Meelick More Road will be realigned to connect to the compact grade separated junction. The proposed junction layout will ban all right turning traffic movements at the junction with the N17 and will provide left in/ left out traffic turning movements only on the N17.
- **Outcomes** : The benefits of the scheme will be to improve safety and reduce the number of collisions arising from turning movements at the junction. A combined footway/cycleway through the proposed junction will improve the environment and safety for non-motorised users travelling across the N17 between the R320 and L-5565-0 Meelick More Road.

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


The following section tracks the N17/R320 Junction at Lisduff Project from inception to conclusion in terms of major project/programme milestones.

## Section B: Evaluation



September 2018	Following the identification of the N17 Claremorris Bypass as a high collision location (HCL) as part of TII's review of HD15 Network Safety Ranking Assessment 2014 – 2017, a feasibility report was prepared to set out a proposal for the treatment of the High Collision Location N17MO_068.0 on the N17 east of the town of Claremorris.
November	<ul style="list-style-type: none"><li>• The Project Execution Plan was developed for the N17 Project. The Plan details the definition of the project, roles and responsibilities, programme management, communications plan and quality plan.</li><li>• Award of Technical Consultancy Service for the N17 Project.</li></ul>
March and June 2019	Public Consultations were performed. The responses received in the form of completed questionnaires were reviewed. A summary report of the feedback received was prepared and attached to the report.
	Completion of the Junction Selection Report.
October	TII provide an approval to MCC for the progression of N17/R320 from Option Selection to Design and Environmental Evaluation.
February 2020	Part 8 Planning was approved during the Swinford-Claremorris MD meeting
March	The Preliminary Design Report was finalised. The report was ready for issue to TII for approval.
June	Publication of Compulsory Purchase Order (CPO) to acquire the land for the proposed development.
July	Completion of the Project Appraisal Balance Sheet (PABS)
August	Completion of the Topographical survey
September	The Site Investigation was completed on site between the 2nd & 3rd of September.
October	CPO confirmed without modification by the Council
December	TII provide an approval to MCC for the progression of N17/R320 from Design and Environmental Evaluation to Statutory Process.

## Section B: Evaluation



January 2021	TII provide an approval to serve Notice to Treat on all of the CPO properties, in relation to the N17/R320 Lisduff Junction Upgrade Scheme.
April	<ul style="list-style-type: none"><li>• A letter of appointment was sent to Brian J. McMullin, Solicitors for the Contract Provision of Land Conveyancing and Legal Services.</li><li>• TII provide an approval to MCC for the progression of N17/R320 from Statutory Process to Enabling and Procurement.</li></ul>
August	Tender Publication Date for the Civil Engineering works.
September	Tender Closing Date for the Civil Engineering works.
October	TII provide an approval to MCC for the progression of N17/R320 from Enabling and Procurement to Construction and Implementation Phase.
November	Bam Civil Ltd appointed main contractors for the Civil Engineering works.
December	The Contract Award Notice is published in OJEU for the conclusion of restricted procurement procedures for the main contractor of the N17 Project.
January 2022	Commencement of construction.
Ongoing	The project is currently at Phase 6 (Construction).



## Section B: Evaluation

### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N17/R320 Junction at Lisduff Project.

Project/Programme Key Documents	
Title	Details
Approvals by sanctioning authority	Transport Infrastructure Ireland (TII) approved Mayo County Council to proceed with the road safety improvement scheme at the existing N17/R320 junction.
Scheme feasibility report	Sets out proposals for the treatment of the High Collision Location.
Project execution plan	Sets out the background of the project, project objectives, and the roles and responsibilities of everyone involved.
Project appraisal report	Provided a description of the proposed project, established the rationale for it, and informed the decision to proceed through the various stages of project development.
Procurement Documents	Procurement files for main works contracts and engineering/technical consultancy services.
Monthly monitoring/reporting meeting minutes	Minutes of monthly progress meetings to discuss the status of the project and any matters requiring action.

- **Key Document 1: Approvals by sanctioning authority**

Approvals from TII to proceed to each phase are on file. The latest approval was granted on 08 November 2021. This was to proceed to the next phase, Phase 6, Construction and Implementation.

- **Key Document 2: Scheme Feasibility Report**

This feasibility report sets out proposals for the treatment of the High Collision Location N17MO\_068.0 on the N17 east of the town of Claremorris in an area known as Lisduff. The report was prepared in accordance with the TII publications GE-STY-01022 (HD15) 'Network Safety Ranking' and GE-STY-01036 'Network Safety Analysis Procedures' and includes collision data trends for several areas. The data illustrates how the area at Lisduff was selected for this upgrade scheme.

## Section B: Evaluation

- **Key Document 3: Project Execution Plan**

A project execution plan is prepared by Barry Transportation and is updated per phase of the project.

- **Key Document 4: Project Appraisal Report**

A project appraisal report was prepared by Barry Transportation on behalf of Mayo County Council. It was prepared in accordance with the TII Project Appraisal Guidelines requirements and in compliance with the Public Spending Code and the Common Appraisal Framework.

- **Key Document 5: Contracts for works and services**

The main works contracts were awarded to Bam Civil Ltd. on 06 October 2021. that it This company had the most economically advantageous tender for the Civil Engineering works at the Lisduff Junction Upgrade, with a Tender Sum of €5,187,168.05 (excluding VAT). Engineering/technical consultancy services were awarded to JB Barry Transportation Limited. This amounted to €690,937.75 (excluding VAT) on 12 November 2018. The following gaps were noted during the review of the documents:

- a. The signed declarations of conflict of interest are not available for all procurements tested. Evaluation reports simply state that no conflicts of interest were noted during the process. Management explained that the requirement for evaluators to complete and sign COI declarations only became effective in 2022.
- b. Only four (4) quotations were obtained and retained on file for one (1) procurement reviewed. (This was related to the N17/R320 Junction at Lisduff project). The estimated value of the service procured was more than €10,000 but less than €25,000. MCC's procurement policy states that for services valued from €10,001 to €25,000, a minimum of five (5) quotations should be obtained and recorded.

- **Key Document 6: Monthly monitoring/reporting meeting minutes**

These minutes outline the health and safety, progress, matters arising, financial and risk management aspects of the project.



## Section B: Evaluation

### Step 4: Data Audit

The following section details the data audit that was carried out for the N17/R320 Junction at Lisduff Project. It evaluates whether appropriate data will be available for the future evaluation of the project/programme.

Data Required	Use	Availability
Calculated Collision Rate	To assess the reduction in frequencies and severity of collisions	Yes
Avg. number of vehicles	To assess the improvement in the efficiency of the transport network by improving safety	KPIs and objectives of the project are established as part of the project proposal/scheme feasibility.
Number of jobs generated	To assess the improvement of accessibility to employment in the region	
Number of new businesses	To evaluate the number of new businesses established and the economic impact of the project	
Number of cyclists and pedestrians	To assess the project's contribution to physical activities in the area	

### Data Availability and Proposed Next Steps

KPIs are set at the planning stage. However, as the project is still at the implementation stage, some of this data is not yet available

### Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions regarding the N17/R320 Junction at Lisduff Project. The questions are based on the findings from the previous sections of this report.

## Section B: Evaluation

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

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

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

A set of KPIs was established during the planning stage.

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

The following recommendations for the above findings are discussed in detail in **Section 6** of this report:

- a. 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. A member of the Procurement and Efficiency Review Team should participate in the evaluation process.
- b. Ensure appropriate procurement methods (i.e., at least five (5) quotations obtained for procurement of goods and services with an estimated value of €10,001 to €25,000, procurements are conducted via the eTenders website for goods and services with an estimated value greater than €25,000, etc.) are used and compliance with the adopted procurement policy and the OGP's Public Procurement Guidelines is observed in all instances.

## Section C: Summary and Conclusions

The following section presents a summary of the findings of this In-Depth Check on the N17/R320 Junction at Lisduff Project.

### Summary of In-Depth Check

Except for minor gaps identified in Section B (Step 3: Analysis of Key Documents), Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the N17/R320 Junction at Lisduff Project.

## D. LANDFILL OPERATION AND AFTERCARE

### Section A: Introduction

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

Programme or Project Information	
<b>Name</b>	Landfill Operation and Aftercare
<b>Detail</b>	Maintenance and aftercare costs of landfill sites
<b>Responsible Body</b>	Mayo County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	January 2022
<b>End Date</b>	December 2022
<b>Overall Cost</b>	€2.4 million

### Project Description

Mayo County Council is responsible for the maintenance and aftercare of landfill sites in the county. High environmental standards need to be met in accordance with Environmental Protection Agency (EPA) licences and regulations. In addition, the environmental risks of groundwater pollution and landfill gas must be eliminated through their careful management and treatment. The programme includes expenditure on the maintenance and aftercare costs of two landfill sites, the operation and maintenance of civic amenities, and loan charges on borrowings to fund the construction of the landfill and civic amenity facilities.

## Section B: Evaluation

### Step 1: Logical Model Mapping

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

Objective	Input	Activities	Outputs	Outcomes
Operate and maintain landfills to high standards in accordance with regulations to prevent environmental pollution.	An allocation of €2.4 million from the county's 2022 budget.	The following activities were undertaken for the programme: <ul style="list-style-type: none"> <li>Maintenance of landfill sites and operation of civic amenities</li> <li>Award of a tender for the treatment of leachate at the facility</li> <li>Regular inspection of site infrastructure</li> <li>Interaction with the EPA</li> </ul>	The outputs of the project are: <ul style="list-style-type: none"> <li>Proper maintenance of the landfill and civic amenity facilities.</li> <li>Proper handling of harmful emissions on the site.</li> <li>Regularly servicing of the landfill infrastructure.</li> </ul>	The envisaged outcomes of the programme are: <ul style="list-style-type: none"> <li>Reduction in greenhouse gas emissions.</li> <li>Improve health and safety by managing waste locally and keeping hazardous materials away from the public.</li> </ul>

### Description of Programme Logic Model

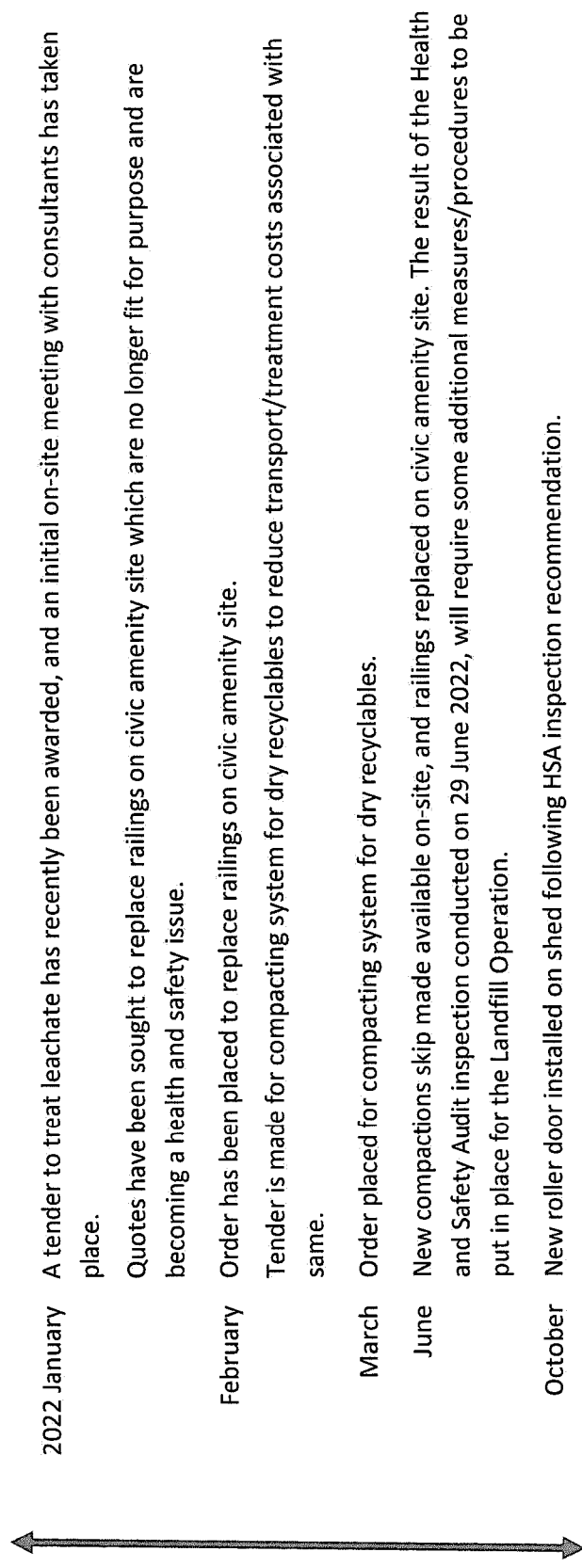
- Objective** : The objective of the project is to continually monitor and manage the facilities in accordance with regulations and to prevent environmental pollution.
- Input** : The project has an allotted budget of €2.4 million in 2022.
- Activities** : The main activity of the project is the maintenance of the landfill sites and the operation of the civic amenities (recycling centres). Landfills continue to produce leachate and harmful gases even after they have been closed and have ceased accepting waste. These harmful emissions need to be assessed and dealt without delay. This is to prevent further environmental damage. Continued maintenance of the site is needed to prevent and contain environmental pollution.
- Outputs** : Facilities are well maintained and regularly serviced in accordance with environmental protection requirements to prevent unwanted pollution. Proper removal and disposal of harmful emissions from sites.
- Outcomes** : With effective management and aftercare of landfill sites, it is envisaged to reduce harmful gas emissions and improve health and safety within MCC.

## Section B: Evaluation

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

The following section tracks the Landfill Operation and Aftercare Programme from inception to conclusion in terms of major project/programme milestones.

As the operation and aftercare of the landfill means constant annual revenue expenditure, there is no definitive inception or conclusion.



## Section B: Evaluation

### Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation for the Landfill Operation and Aftercare Programme.

Project/Programme Key Documents	
Title	Details
Monthly Programme Report	Monthly report from the County's Environment, Climate Change and Agriculture Section
Programme expenses incurred	Breakdown of programme expenses from the accounting system
Procurement Documents	Procurement files for the various contracts for removal of residual waste, recyclable waste, household and hazardous materials, and leachate.

- **Key Document 1: Monthly Programme Report**  
This outlines the monthly and year-to-date expenditure and income of the landfill and civic centre, operational updates (leachate removed, number of customers, environmental incidents to be reported to the EPA, health and safety incidents), proposals for capital works, remediations and progress on initiatives.
- **Key Document 2: Programme expenses incurred**  
Expenditure for landfill operation and aftercare recorded on the financial management system.
- **Key Document 3: Procurement Documents**  
These documents include requests for tenders or quotations, service contracts and pricing rates for collection and disposal of leachate, residual waste, recyclable and hazardous materials. The following issues were noted during the review of procurement documents:
  - a. Signed declarations of conflict of interest are not available for the removal of leachate, the removal of recyclable and household hazardous material, or the purchase of one static compactor.
  - b. The contract award notices were not published for the procurement of the following:



## Section B: Evaluation

- Removal of recyclable and household hazardous materials
- Purchase of one static compactor states
- c. MCC's Procurement & Financial Procedures Manual states that goods/services valued over €25,000 and works over €50,000 should be advertised on the government's website (eTenders). However, it was noted that the procurement of plant hire for leachate removal was done through SupplyGov.ie.
- d. Copies of signed contracts for the following procurement were not maintained and kept on file:
  - Removal of Leachate
  - Removal of household hazardous material.

### Step 4: Data Audit

The following section details the data audit that was carried out for the Landfill Operation and Aftercare Programme. It evaluates whether appropriate data will be available for the future evaluation of the project/programme.

Data Required	Use	Availability
Hazardous emissions removed from the site	To assess the effectiveness of aftercare programme	Yes (for leachate only)
Health and safety incidents	To ensure health and safety of users and staff	Yes – part of monthly report
EPA reportable incidents	To ensure compliance with existing regulatory requirements	Yes – part of monthly report
Water and energy consumption	To assess the resource efficiency of the civic amenities	Not in monthly report
Cost per ton of waste	To evaluate the cost-effectiveness of the civic amenities	Not in monthly report

### Data Availability and Proposed Next Steps

There are no formal key performance indicators agreed upon for the operation and aftercare of the landfill. Internal Audit recommends that key performance indicators are established. This is to appropriately assess the achievement of the programme's objectives. Continuous monitoring and assessment should be performed to ensure that the set KPIs are met.



## Section B: Evaluation

### Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions Landfill Operation and Aftercare Programme based on the findings from the previous sections of this report.

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

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

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

There are no formal key performance indicators agreed for the operation and aftercare of the landfill.

- **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. This is to ensure that the project name and status are accurately reflected in the project inventory. Furthermore, Internal Audit recommends that:

- a. Ensure all evaluators complete and sign a declaration of COI prior to the evaluation.
- b. Monitor concluded contracts to ensure that the contract award notices are published on the eTenders website in a timely manner.
- c. Ensure appropriate procurement methods (i.e., at least five (5) quotations obtained for procurement of goods and services valued €10,001 to €25,000, that procurements are conducted via the eTenders website for goods and services amounting to greater than €25,000, etc.) are used and compliance with the adopted procurement policy and the OGP's Public Procurement Guidelines is observed in all instances.
- d. All procurement-related documents for each of the projects/programmes should be stored in a single repository.
- e. Establish key performance indicators (KPIs) at the planning stage of the project.

The following recommendations for the above 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 **Landfill Operation and Aftercare Programme**.

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

Except for minor gaps identified in Section B (Step 3: Analysis of Key Documents and Step 4: Data Audit), Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Landfill Operation and Aftercare Programme.

