

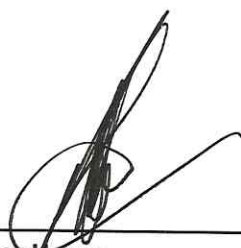
QUALITY ASSURANCE REPORT 2017

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:

A handwritten signature in black ink, appearing to be 'Peter Hynes', written over a horizontal line.

Peter Hynes

1. INTRODUCTION

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

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

The Quality Assurance Process contains five steps:

1. Inventory List

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

Projects/services are divided in to three categories namely:

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

2. Publish Procurement

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

3. Completion of Checklists

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

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

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

5. Prepare and submit Summary Report

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

This report fulfils the fifth requirement of the QA Process for Mayo County Council for 2017.

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. As the table identifies, there are a total of 68 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 2017.

Table 1: Expenditure Projects/Services Being Considered by Category

Prog Grp	Programme Group Description	Capital Expenditure			Revenue Expenditure		
		A	B	C	A	B	C
1/A	Housing & Building	20	1	0	0	0	0
2/B	Road Transportation & Safety	14	6	2	1	0	0
3/C	Water Services	3	0	0	1	0	0
4/D	Development Management	2	0	0	1	0	0
5/E	Environmental Services	2	0	0	1	0	0
6/F	Recreation & Amenity	8	1	0	0	0	0
7/G	Agriculture, Education, Health & Welfare	2	2	0	0	0	0
8/H	Miscellaneous Services	0	0	0	1	0	0
	TOTAL	51	10	2	5	0	0

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

2.1.2 Expenditure Being Incurred

Table 2 provides a summary of the inventory of expenditures in excess of €0.5m being incurred by Mayo County Council. In total there are 87 projects or services which are currently incurring expenditure in excess of €0.5m. There are 37 capital projects and 50 services in this inventory with the majority of projects /services incurring expenditure less than €5 million (74 projects/services). The full breakdown and description of these projects/services is listed in Appendix 1. There were no Capital Grant Schemes in this category in 2017.

Table 2: Expenditure Projects/Services Being Incurred by Category

Prog Grp	Programme Group Description	Capital Expenditure			Revenue Expenditure		
		A	B	C	A	B	C
1/A	Housing & Building	8	1	0	6	1	0
2/B	Road Transportation & Safety	9	3	0	7	1	1
3/C	Water Services	3	1	0	5	1	0
4/D	Development Management	2	0	0	7	0	0
5/E	Environmental Services	1	0	0	7	1	0
6/F	Recreation & Amenity	4	1	0	5	0	0
7/G	Agriculture, Education, Health & Welfare	3	0	0	2	0	0
8/H	Miscellaneous Services	1	0	0	4	2	0
	TOTAL	31	6	0	43	6	1

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

2.1.3 Expenditure Recently Ended

Table 3 provides a summary of the inventory of expenditures in excess of €0.5m recently ended by Mayo County Council. There are 11 projects that have recently ended which incurred expenditure in excess of €0.5m. 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 2017.

Table 3: Expenditure Projects/Services Recently Ended by Category

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

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

2.2 Published Summary of Procurements

As part of the Quality Assurance process Mayo County Council will published summary information on our website of all procurements in excess of €10 million. There were no procurements on projects/services in excess of €10 million carried out during 2017.

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 obligations/good practices that apply to the organisation as a whole. Each of the remaining 6 checklists should then be completed for each of the expenditure categories and sub divided into Current and Capital Expenditure as follows:

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

The checklists for 2017 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

Four projects were randomly selected by the Internal Auditors from the inventory prepared for the Public Spending Code Report 2017.

Category of Expenditure	Project / Programme	Current / Capital Expenditure	Value of project €
Expenditure being considered	Mary Robinson Centre	Capital	5,010,000
Expenditure being incurred	Castlebar Pool and Outdoor Pursuits Academy	Capital	11,300,000
Expenditure being considered	N17 Knock to Tubbercurry Road Project	Capital	200,000,000
Expenditure being incurred	Operation of Fire Service	Current	5,825,425
	TOTAL		222,135,425
	Overall total value of all projects in inventory listing 2017 (Capital & Current)		908,571,654
	Inventory	Capital	767,273,712
	Inventory	Current	141,297,942
	% Selected and Reviewed	Capital	28.19%
		Current	4.12%

The Public Spending Code recommends a minimum of 5% of the total value of all capital projects and 1% of the total value of all revenue projects in the inventory listing be selected for review by internal audit. For the year ended 31st December 2017, 28.19% of capital and 4.12% of revenue projects were selected for review thus meeting the requirement.

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

4.1 Projects Selected:

1. Mary Robinson Centre

Appraisal Stage: A walkthrough of the key appraisal controls in place was conducted with respect to this capital project. Following a decision by the Robinson family to bestow certain papers as part of a Presidential centre, in 2012 a partnership between MCC and NUIG was established to develop a visitor and education centre.

Planning Stage: A walkthrough of the key planning controls with respect to this capital project was undertaken. Part 8 of the Planning and Development Regulations 2001 to 2011 was completed and appropriate approval was obtained from the planning authority.

Implementation Stage (Ongoing monitoring): Works undertaken included:

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

Findings of Implementation Phase Review:

- A competitive procurement process was undertaken with respect to the selection and appointment of sub-contractors.
- Formal contracts were put in place between MCC and sub-contractors.
- A steering Committee in place for ongoing monitoring of the project.
- A competitive procurement process has been undertaken for the selection of the main contractor.

Recommendation: No recommendations made

2. Castlebar Pool and Outdoor Pursuits Academy

Appraisal Stage: A walkthrough of the key appraisal controls in place with respect to this capital project was undertaken. When this project was first appraised, partial funding was sought from a grant with the balance of funding being provided by MCC. MCC re-performed a feasibility study in 2012, to include the interest that had been expressed by GMIT in this project, and submitted this to the Department of Transport, Tourism and Sport (DTTAS) requesting funding.

Planning Stage: A walkthrough of the key planning controls with respect to this capital project was performed. Part 8 of the Planning and Development Regulations 2001 to 2011 was completed and appropriate approval was obtained from the planning authority.

Implementation Stage (Ongoing monitoring): Works undertaken included:

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

Findings of Implementation Phase Review:

- A competitive procurement process was undertaken with respect to the selection and appointment of contractors.
- Formal contracts were put in place between MCC and the respective contractors.

Recommendation:

1. The Council should ensure that a Multi-criteria Analysis is performed on all projects between €5m and €20m in line with the Public Spending Code.

Management Response/Proposals for Corrective Action:

The appraisal stage of the project reviewed pre-dated the Public Spending Code and related requirements. MCC will complete such analysis for all projects costing between €5m and €20m as required by the Code which came into effect in September 2013.

2. Formal minutes of meetings should be taken at scheduled meetings with stakeholders. Regular update reports should be prepared and submitted to the funding stakeholders.

Management Response/Proposals for Corrective Action:

MCC will ensure that all staff are requested to ensure formal minutes are recorded at meetings as required and that regular reports will be provided to funding stakeholders where relevant.

3. **N17 Knock to Tubbercurry Road Project**

Appraisal Stage: Performance of a walkthrough of the key appraisal controls in place with respect to this capital project. From discussions with the National Roads Design Office of MCC, the first draft of Project Appraisal Plan is scheduled for the end of June 2018 for review by Transport Infrastructure Ireland Strategic Planning Unit. The final draft will be forwarded to DTTAS's Economic Financial and Evaluation Unit for consultation and approval.

Planning Stage and Implementation Stage (Ongoing monitoring):

At the time of the review, this scheme had not progressed to this stage at it at the very early stages of planning. An N17 Knock to Collooney Working Group has been established which is made up of the Senior Engineers from Mayo and Sligo NRDOs, a Project Manager from Mayo and Sligo NRDO, a Mayo NRDO Executive Engineer and a Sligo NRDO Administrative Officer.

Recommendation: No recommendations made

4. **Operation of Fire Service**

Appraisal Stage: Performance of a walkthrough of the key appraisal controls in place with respect to this capital project. The budget for the operation of the fire service is prepared in advance of the financial year. It is prepared by the Chief Fire Officer and presented to the Head of Finance for review. Before the budget is adopted, the Chief Fire Officer provides supporting documentation i.e. number of employees, training schedule, procurement needs.

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

Implementation Stage (Ongoing monitoring): Works undertaken included:

- Review of the key controls in place with respect to the implementation stage of this project.
- Review of a sample of project team meetings and site meetings.

- Discussion re: the change order process for the expenditure with the Project Manager.
- Review of monitoring of actual spend to budget on work performed.
- Review of the expenditure to date on the project and the recoument of funding from the Department.

Findings of Implementation Phase Review:

- A competitive procurement process was undertaken with respect to the selection and appointment of protective clothing suppliers.

Recommendation:

1. Formal minutes of meetings should be taken at scheduled budget meetings between project managers and directors.

Management Response/Proposals for Corrective Action:

MCC will ensure that all staff are requested to ensure formal minutes are recorded at meetings as required and that regular reports will be provided to funding stakeholders where relevant.

There were also general recommendations as follows:

1. **Recommendation:** The Council should have a process in place where the tender evaluation committee are required to make a disclosure of interest at the beginning of the tender evaluation process.

Management Response/Proposals for Corrective Action:

The Council will put a procedure in place to formalise the disclosure of interest at the commencement of tender evaluation.

2. **Recommendation:** The Council should ensure for all new Capital and Revenue Projects that budgets are loaded onto the Financial Management System and that monitoring of actual spend to the agreed budget should take place on all projects.

Management Response/Proposals for Corrective Action:

Budgets are loaded for all Revenue Income and Expenditure Codes. MCC has recently upgraded its Financial Management System and is working through the implementation of the full functionality of the software. While Capital budgets are not currently loaded to Agresso, projects are reviewed having regard to allocations and expenditure. MCC will as part of the rollout introduce the loading of Capital Budgets to the FMS.

4.2 Summary Findings and Recommendations of the Internal Audit Review

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

The internal audit report for 2017 noted that for the projects sampled there were **no significant findings** identified during the review while there were **four important findings** noted as included in 4.1 above. There were **four items for implementation** from the 2016 report and these items have all been addressed and closed out.

5 NEXT STEPS: ADDRESSING QUALITY ASSURANCE ISSUES

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

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

It is recognised that training for staff is beneficial in ensuring they are aware of the requirements and of the importance of developing and following robust procedures. The Authority would welcome the provision of training in the sector and would make relevant staff available to attend should it become available.

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

6. CONCLUSION

The inventory outlined in this report lists the current and capital expenditure that was being considered, being incurred, and recently ended in the year under review, 2017. There were no procurements in excess of €10 million during this period but should such procurements arise, the details will be published on the Council's website. The checklists completed by the Council show a reasonable level of compliance with the Public Spending Code.

Overall the Quality Assurance exercise has provided reasonable assurance to the management of the Council that the requirements of the Public Spending Code are being met. It is noted that should formal training become available in the sector, staff of the Council will attend to ensure that key personnel are familiar with and understand the requirements of the Code.

APPENDIX 1

PROJECT INVENTORY

Local Authority	Expenditure Being Considered			Expenditure Being Incurred		Expenditure Recently Ended		Notes
	Current > €0.5m	Capital		Current Expenditure	Capital Expenditure	Capital Projects		
		€0.5m	€0.5 - €5m			€5 - €10m	€10m plus	
Local Authority	€0.5m	€0.5 - €5m	€5 - €10m	€10m plus	Current Expenditure	Capital Expenditure	Capital Projects	Notes
Council: MAYO CO CO								
Housing & Building								
Foxford Housing VDP Scheme						€ 1,100,000		100% Dept Funded
CAS Belmullet, Irish Wheelchair Association						€ 1,300,000		100% Dept Funded
Tubberhill Phase 2 - 21 LA Houses Housing Scheme		€ 3,275,000				€ 5,469,000		
Pyrite Remediation Works						€ 772,411		
Housing Scheme Marian Crescent 4 Houses						€ 815,425		
Housing Scheme Knock 4 Units Stage 3						€ 873,816		
Housing Scheme Kilmenna 4 Units						€ 1,795,000		
Housing Scheme Knockmore 4 Units						€ 1,180,000		
Central Heating Programme						€ 848,188		
Ballinrobe (SVP 6)								
Foxford, Shabh Rua (10)								
Balla (4)		€2,334,825						
Binghamstown (4)		€782,234						
Ballinrobe, Friarsquarter (15)		€744,225						
Achill, Tonragree (5)		€3,731,951						
Ballyhaunis, Hishtown Road (18)		€3,800,000						
Parke (6)		€1,507,134						
Killavally (10)		€1,516,230						
Swinford, Kilkelly Road (27)		€4,820,458						
Swinford, Market Street (3)		€2,140,139						
Claremorris, Bothar Dubh (12)		€725,000						
Castlebar, Saleen (22)		€3,948,002						
Killmogh, Cloonkeadagh Road (18)		€3,637,220						
Moyownagh, Knockree (3)		€540,000						
Crossmolina, The Boreen (3)		€720,000						
Crossmolina, Ballina Street (4)		€830,000						
Castlebar, Pound Road (6)		€950,000						
Kilmaine (6)		€2,000,000		€10,000,000				
Ballina (50)					€ 3,310,074			
Maintenance & Improvement of LA Housing Units					€ 611,995			
Housing Assessment, Allocation and Transfer					€ 542,701			
Housing Rent and TP Administration					€ 1,366,316			
Support to Housing Capital Prog.					€ 6,976,146			
RAS Programme					€ 1,180,757			
Housing Loans					€ 2,392,188			20% Local contribution
Housing Grants								
Road Transportation and Safety								
NP Road - Maintenance and Improvement					€ 957,228			
Regional Road - Maintenance and Improvement					€ 1,691,241			
Local Road - Maintenance and Improvement					€ 6,192,698			
Public Lighting					€ 22,541,065			
Road Safety Engineering Improvement					€ 1,538,945			
Car Parking					€ 861,124			
Support to Roads Capital Prog					€ 1,139,416			
Agency & Recoupable Services - Roads and Transportation					€ 1,995,670			
Market Road/Pearse Street Link Ballina		€ 500,000			€ 985,949			
N59 to N26 Link Road		€ 2,000,000						
Killala Inner Bellef Road (Phase 2)							€ 750,000	
CPO Land Swinford Town Centre - Car Park							€ 1,500,000	
N26 Clougillane Bridge Realignment								
N59 Westport to Mulranny								
N59 Improvements at Mulranny								
N60 Balla/Claremorris Heathlawn								
N60 Castlebar/Balla Realignment at Lagnamuck								
N60 Realignment at Manulla Cross								
N59 Rossow Bypass								
N59 Kilmenna LWS								
N5 Charlestown Bypass								
N59 Westport to Turbough Road Project								
N59 Rossow Bypass								
N17 Knock to Tabbercurry Road Project								
N60 Ballyhaunis Ballinlough Road Project								
N59 Newport Mulranny Pavement Overlay								
N84 Castlebar to Ballinrobe at Cloonish								
N59 Ballina to Crossmolina at Crossmolina								
N59 Garraunard Ballina to Crossmolina								
							€ 4,300,000	
							€ 8,200,000	
							€ 700,000	
							€ 1,250,000	
							€ 910,000	

Local Authority	Expenditure being considered				Expenditure being incurred		Expenditure recently ended		Notes
	Current > €0.5m	Capital		Capital Grants Schemes	Capital Grants Schemes	Capital Projects	Capital Grants Schemes	Capital Projects	
		€0.5 - €5m	€5 - €20m						
Road Transportation and Safety (Continued)									
N17 Knock - Killybeg at Turf Pavement								€1,202,907	
N5 Castlebar Street and Bridge Street Westport Pavement								€781,057	
N58 Kilmore - Stroke Pavement								€1,200,000	
N59 Westport - Lennane at Creggan Lough Pavement								€582,000	
R346 Cong - Cross Realignement								€1,500,000	
R312 Glenisland Realignement									
N26 Ballina, N59 Junction to Rehina Fort Pavement									
N59 Ballina South Pavement	€1,300,000								
N59 Crossmolina Pavement	€1,229,317								
N59 Aughness, Lagduff and Shragaddy Pavement	€609,133								
N59 Bohak, Carrowkennedy Nhh, Errill and Knapplagh Pavement	€693,735								
N60 Roskeen Pavement	€2,089,447								
N60 Masulla Pavement	€1,358,133								
N83 Tavrane - Ballyhanis and Devils Pavement	€932,481								
N84 Partry and Grallagh Pavement	€4,230,784								
Storm Damage Works 1	€1,934,800								
Storm Damage Works 2	€2,527,676							€ 5,500,000	€ 2,500,000
Water Services									
Rural Water DBO Bundle 1A									
Clough GWS - Enhancement of existing scheme									
Tooreen/Aghamore GWS - Enhancement of existing scheme									
GWS Treatment DBO Contract 2 (bundle 2)	€ 600,000							€ 7,036,817	
DBO Enabling Advance Works RWP.								€ 600,000	€ 34,071,335
Athymas GWS									
Clonmin and Aylee Takeover									
THM's LIZ - Pianos Upgrade (bundle 2)	€ 2,000,000							€ 900,000	
Robber Gluz	€ 900,000							€ 3,100,000	
Water Supply									
Waste Water Treatment								€ 6,672,731	
Collection of Water and Waste Water Charges								€ 4,193,386	
Admin of Groups and Private Installations								€ 746,816	
Support to Water Capital Programme	€ 763,716							€ 3,622,002	
Agency & Recoupable Services - Water Services								€ 1,867,821	
Development Management									
Forward Planning								€ 679,078	
Development Management								€ 2,218,440	
Enforcement								€ 554,053	
Tourism and Promotion								€ 969,828	
Community and Enterprise Function								€ 1,364,523	
Economic Development and Promotion								€ 3,885,739	
Agency and Recoupable Costs - Development Management								€ 537,564	
Discovery Point Keem									
Relocating - Velo Rail Project								€ 500,000	
Redevelopment Town Centre Ballina								€ 650,000	
Augustinian Abbey									
Environmental Services									
Leachan Treatment at Derrinmorea									
Robberon Call Copping									
Burial Grounds								€ 750,000	
Landfill Operation and Aftercare									
Litter Management									
Street Cleaning								€ 3,724,123	
Safety of Structures and Places								€ 770,776	
Operation of Fire Service								€ 1,832,808	
Fire Prevention								€ 740,016	
Water Quality, Air and Noise Pollution								€ 5,825,425	
Agency & Recoupable Services - Environment								€ 631,049	
	€ 774,396							€ 1,069,274	€ 2,648,368

APPENDIX 2

SELF ASSESSMENT CHECKLISTS

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

General Obligations not specific to individual projects/ programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Yes Senior Management and Heads of Function made aware of requirements of Code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	During the course of preparation of the report all Senior Staff met to discuss the code and compliance. Formal training in the sector would be welcomed.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes Guidance notes have been prepared for the Local Authority Sector.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Spot check reports and recommendations issued and copied to appropriate staff.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes recommendations from previous reviews have been implemented.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	2	One in year under review. Projects > €20m are not yet required to complete but date set in future.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Findings circulated to project owners. More formalised for large scale projects.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	Where cost variances occurred lessons learned are noted for similar future projects.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	2	Appraisals on major projects for housing, roads, water. Preliminary appraisals to be formally documented where applicable.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Completed for major projects. Some projects sampled predate PSC.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Completed for all major projects. Some projects sampled predate PSC.
2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes sent to with funding agency for approval
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No recent projects at this stage. Funding authority approval granted.
2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Overall tenders were in line with Approvals in Principle.
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes where applicable
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Measurable objectives set out at appraisal stage.
2.14 Have steps been put in place to gather performance indicator data?	3	Yes outcomes/outputs of projects defined and information gathered to assess performance against these objectives.

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Objectives set out in Annual Statutory Budget
3.2 Are objectives measurable in quantitative terms?	3	Primarily extension of existing service. One new service with objectives specified.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	For new service
3.4 Was an appropriate appraisal method used?	3	As above
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	Not applicable
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Not applicable
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Not applicable
3.11 Was the required approval granted?	3	Statutory approval granted by members at Budget meeting
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	KPI's set at national level for LG Revenue Expenditure
3.15 Have steps been put in place to gather performance indicator data?	3	KPI's set at national level for LG Revenue Expenditure

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

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

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

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

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

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

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

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes ended in 2017
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes ended in 2017
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes ended in 2017
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes ended in 2017
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes ended in 2017
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes ended in 2017
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes ended in 2017

Notes:

The scoring mechanism for the above checklists is as follows:

Scope for significant improvements = a score of 1

Compliant but with some improvement necessary = a score of 2

Broadly compliant = a score of 3

For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.