

**QUALITY ASSURANCE REPORT 2019**

**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 (Interim):**

  
Peter Duggan

**24<sup>th</sup> August 2020**

## 1. INTRODUCTION

“Circular 13/13: The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” was issued 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 replaces and updates the “Spot Check” requirements previously laid down in Circular Letter dated 15<sup>th</sup> 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 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 3).

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 2019.

## 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 2019. As the table identifies, there are a total of 80 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 2019.

**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	13	4	0	0	0	0
2/B	Road Transportation & Safety	15	6	2	2	0	0
3/C	Water Services	8	0	0	0	0	0
4/D	Development Management	10	2	1	1	0	0
5/E	Environmental Services	2	0	0	0	0	0
6/F	Recreation & Amenity	7	3	0	1	0	0
7/G	Agriculture, Education, Health & Welfare	1	2	0	0	0	0
8/H	Miscellaneous Services	0	0	0	0	0	0
	<b>TOTAL</b>	<b>56</b>	<b>17</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>0</b>

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 during 2019. In total there were 96 projects or services in the "Being Incurred category" in 2019. There were 45 capital projects and 51 services in this inventory with the majority of projects /services incurring expenditure less than €5 million (96 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 2019.

**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	17	1	0	8	1	0
2/B	Road Transportation & Safety	11	3	0	7	1	1
3/C	Water Services	2	1	0	3	2	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	2	2	0	5	0	0
7/G	Agriculture, Education, Health & Welfare	1	0	0	1	0	0
8/H	Miscellaneous Services	2	0	0	5	2	0
	<b>TOTAL</b>	<b>38</b>	<b>7</b>	<b>0</b>	<b>43</b>	<b>7</b>	<b>1</b>

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 Mayo County Council in excess of €0.5m which were “Recently ended” during 2019. In total there were 15 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 2019.

**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	2	1	0	0	0	0
2/B	Road Transportation & Safety	8	1	0	0	0	0
3/C	Water Services	1	0	0	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	1	0	0	0	0	0
7/G	Agriculture, Education, Health & Welfare	1	0	0	0	0	0
8/H	Miscellaneous Services	0	0	0	0	0	0
	<b>TOTAL</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

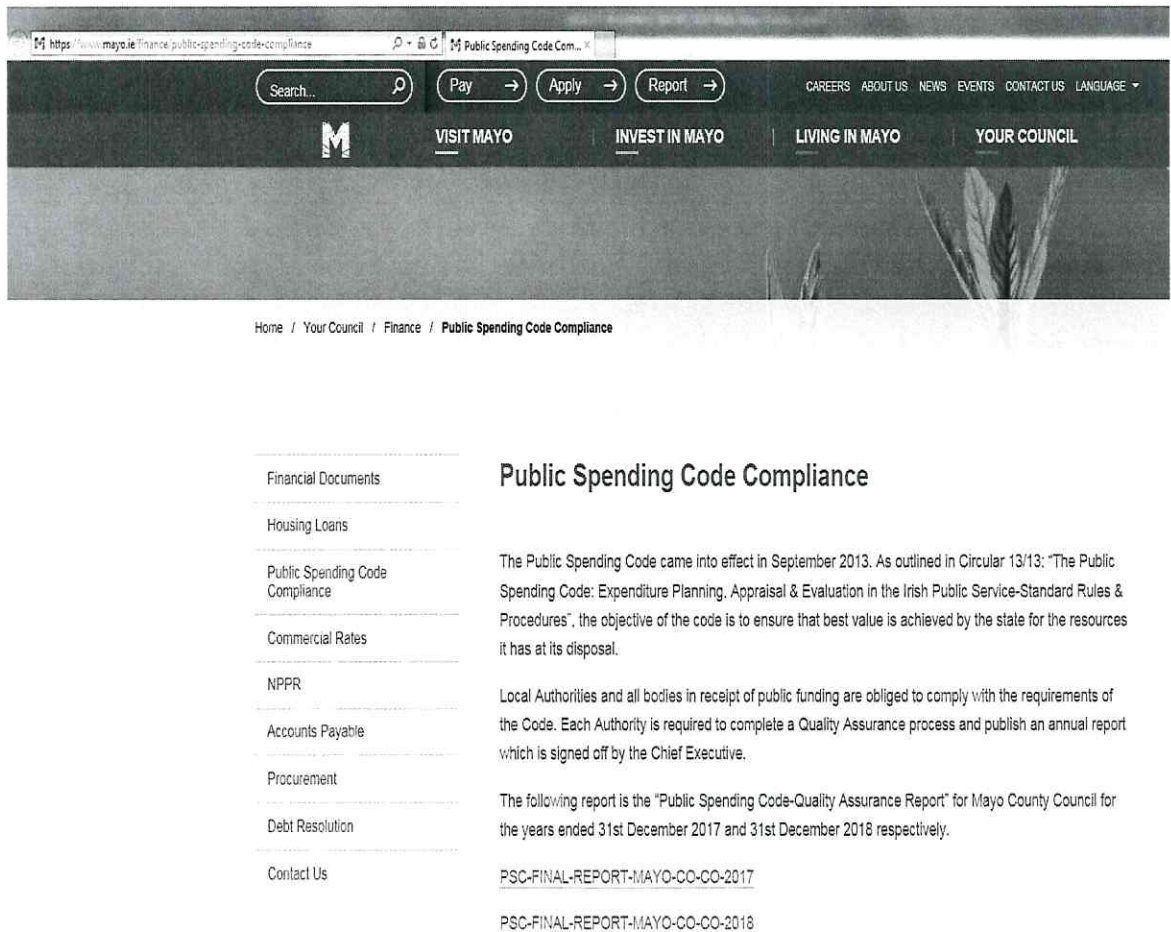
A: €0.5-€5 m, B: €5m - €20m, C: €20m +

## 2.2 Published Summary of Procurements

As part of the Quality Assurance process Mayo County Council will 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 2019.

The link where the information is published is shown below:

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



The screenshot shows a web browser window with the URL <https://www.mayo.ie/finance/public-spending-code-compliance>. The page features a dark header with a search bar, navigation buttons for 'Pay', 'Apply', and 'Report', and a menu with links for 'CAREERS', 'ABOUT US', 'NEWS', 'EVENTS', 'CONTACT US', and 'LANGUAGE'. Below the header is a navigation bar with the Mayo County Council logo and links for 'VISIT MAYO', 'INVEST IN MAYO', 'LIVING IN MAYO', and 'YOUR COUNCIL'. The main content area has a breadcrumb trail: 'Home / Your Council / Finance / Public Spending Code Compliance'. On the left is a sidebar menu with links: 'Financial Documents', 'Housing Loans', 'Public Spending Code Compliance', 'Commercial Rates', 'NPPR', 'Accounts Payable', 'Procurement', 'Debt Resolution', and 'Contact Us'. The main content area has the heading 'Public Spending Code Compliance' and 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 31st December 2017 and 31st December 2018 respectively.' Below this text are two links: [PSC-FINAL-REPORT-MAYO-CO-CO-2017](#) and [PSC-FINAL-REPORT-MAYO-CO-CO-2018](#).



### Procurements in Excess of €10 million

The details on the Procurement in excess of €10m during the year ended 31<sup>st</sup> December 2019 are as follows:

**Procurements in excess of €10m during year ended 2019**

<b>Project Details</b>	
Year:	2019
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:	Nil
Cumulative Spend to End of Year:	Nil
Projected Final Cost:	€128,117,689. excluding VAT
Value of Contract Variations:	Unknown
Date of Completion:	Q4 2022
<b>Outputs</b>	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	20km of Type 2 Dual Carriageway and 5km of Single Carriageway
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Commencement of Site Clearance and erection of site compound



### 3. ASSESSMENT OF COMPLIANCE

#### 3.1 Checklist Completion: Approach Taken and Results

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

There are seven checklists in total:

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

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

**Checklist 3:** Current (Revenue) Expenditure Being Considered

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

**Checklist 5:** Current (Revenue) Expenditure Being Incurred

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

**Checklist 7:** Current (Revenue) Expenditure Completed

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

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

The checklists for 2019 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.

### 3. IN-DEPTH CHECKS

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 indepth 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 indepth review findings for the sample of projects and programmes selected in Mayo County Council in 2019 follows this format. Three projects were randomly selected by the Internal Auditors from the inventory prepared for the Public Spending Code Report 2019.

<b>Category of Expenditure</b>	<b>Project / Programme</b>	<b>Current / Capital Expenditure</b>	<b>Value of project €</b>
Expenditure being considered	Castlebar Military Barracks	Capital	29,925,517
Expenditure being incurred	Lough Lannagh Leisure Complex	Current	1,109,942
Expenditure recently ended	Cushin & Ayle Group Water Scheme	Capital	1,306,364
	<b>TOTAL</b>		<b>32,341,823</b>
	Overall total value of all projects in inventory listing 2019 (Capital & Current		<b>861,675,267</b>
	Inventory	Capital	<b>707,041,346</b>
	Inventory	Current	<b>154,633,921</b>
	% Selected and Reviewed 2019	Capital	<b>4.42%</b>
	as a percentage of 2019 inventory	Current	<b>0.72%</b>
	<b>% Selected and Reviewed over 3 year</b>	Capital	<b>11.68%</b>
	<b>Period 2017-2019</b>	Current	<b>2.37%</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 2019, 4.42% of capital and 0.71% of revenue projects were selected for review. This brings the three-year rolling average to 11.68% of Capital and 2.36% of Revenue, thus meeting the sampling requirements for the Quality Assurance process.

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

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

##### **1. Castlebar Military Barracks**

*Project Description:* This project is the redevelopment of the Castlebar Military Barracks to promote Urban Regeneration within the area in which the Barracks are located. The development will comprise a number of different streams involving private and public investment. The development will also connect with the town centre and maximise and promote the other services and attractions in the surrounding Urban area. In order to draft and develop the Masterplan Mayo County Council has engaged consulting services. The cost of the development of this plan was part funded under the Urban Rural Development Fund Round 1 and in order to progress the project a further application has been submitted under the Second Call in 2020.

The indepth Check Report for this Project is included in Appendix 4 (a).

A **summary of the findings** on the indepth Check for this project are as follows:

No matters came were noted which indicated non-compliance with the provisions of the Spending Code. Relevant controls upon which reliance can be placed included:

- MEMO detailing the approval for the appointment of consultants following tender competition.
- The Consultants Business Case Masterplan for the redevelopment of Castlebar Military Barracks.
- The URDF Application Form submitted for funding.

##### **2. Lough Lannagh Leisure Complex**

*Programme Description:* This programme is the operational aspect of the new swimming pool, gymnasium and related services which commenced in April 2019 at Lough Lannagh, Castlebar and expenditure pertaining to same.

Mayo County Council developed and own the new facility. The Council manage the swimming pool operations and hire of rooms while a service agreement is in place with a third party that supplies staff to manage the gym facilities and front of house.

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

No matters were noted which indicated non-compliance with the provisions of the Spending Code. Relevant controls upon which reliance can be placed included:

- Business Plan completed by Mayo County Council on the Operations & Service Delivery of the project.
- MEMO detailing the recommended service provider following an analysis of EOI's received.
- The signed contract agreement with the third party service provider.
- Monthly leisure centre operational reports.
- Evidence of review and oversight of leisure centre operations by MCC management.

### **3. Cushin and Ayle Group Water Scheme**

*Project Description:* This Group Water Scheme project comprised works to improve the quality of water provided and treated in the Cushin and Ayle area. The works included the detection of leaks, upgrading of facilities and the installation of meters. The project which was identified as a priority project was funded by the Department of Environment, Community and Local Government as part of the 'Multi-Annual Rural Water Programme 2016-2018'.

The following section presents a **summary of the findings** of this In-Depth Check on the Cushin and Ayle Scheme.

The auditors recommended that following the completion of a project, documentation of the Post Project Review be maintained on file

Other than the point above no matters came to the attention of the auditors which indicated non-compliance with the provisions of the Spending Code. Relevant controls upon which reliance can be placed included:

- Preliminary Report completed by Ryan Hanley consultant engineer.
- Project Brief as prepared by Mayo County Council.
- Approval for funding by the Sanctioning Authority (Department of Environment, Community and Local Government).
- Signed contract agreements.

## **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 meetings with key personnel and the review of the checklists completed, the requirements of the Code were discussed, with particular reference to the operation of each section. Any areas where compliance improvements were recognised, were noted. The findings and recommendations will be reviewed at Management Team Level throughout the year to monitor progress.

During the year ended 2019, the Local Authority engaged specialist providers to develop standardised templates and provide training on these templates and the requirements of the Code to Senior staff. Training for all Directors and Heads of Function was scheduled for March 2020 but due to the Covid Pandemic, this was postponed. The Local Authority intend to proceed with this training as soon as possible and following this, Senior Staff will then disseminate this information to their respective teams for implementation. This will assist in increasing awareness and compliance.

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, 2019. There was one procurement in excess of €10 million during this period the details of which are published on the Council's website. The checklists completed by the Council and result of the indepth review show a reasonable level of compliance with the Public Spending Code. The previous recognition of the need for training had commenced to be addressed in 2019 but was not fully completed due to the Covid 19 outbreak. This training along with the introduction of standardised templates will remain the focus for attention for the next year.

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.

**APPENDIX 1**

**PROJECT INVENTORY**

Local Authority	Expenditure being considered		Expenditure being recovered		Expenditure currently entered		Notes	
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects €5 - €20m	Capital Projects €20m plus	Current Expenditure	Capital Grant Schemes > €0.5m		Capital Projects
Council: MAYO CO CO								
Housing & Building								
Foxford Housing VDP Scheme CAS Balmillet, Irish Wheelchair Association Tubberhill Phase 2 - 21 LA Houses Housing Scheme Defective Concrete Block Scheme Housing Scheme Marian Crescent 4 Houses Housing Scheme Kneec 4 Units Stage 3 Housing Scheme Kilmeeena 4 Units Housing Scheme Knockmore 4 Units Central Heating Programme Ballinrobe, (SVP 6) Foxford, Slabh Rua (10) Ballis (4) Binghamstown (4) Ballinrobe, Fransquer (Sli na Roba) (16) Achill, Toiragee (5) Ballyhaunis, Inishown Road (18) Paire (8) Sillavally (10) Sillavally (Village) Road (27) Chlorovic, Berhar Dubh (12) Castlebar, Salen (22) Castlebar, Salen (14) Killeshil, Clonkeadagh Road (18) Moyownagh, Knockree (3) Crossmolina, The Boreen (3) Crossmolina, Ballina Street (4) Castlebar, Pound Road (6) Kilmalee (6) Cross (6) Ballina (50) Muiramoy Housing Scheme (14) Carnacoe Housing Scheme (6) Westport Housing (50) Bonniconlon Housing Scheme (5) Lowpark, Charlestown CALF Scheme Maintenance & Improvement of LA Housing Units Housing Assessment, Allocation and Transfer Housing Rent and TP Administration Housing Community Development Support Administration of Homeless Services Support to Housing Capital Prog. RAG Programme Housing Loans Housing Grants	€10,000,000	€5,493,554 €2,140,139 €4,855,293 €3,327,327 6848,692 6810,670 6674,134 €3,630,014 €3,539,578 €1,448,662 €1,323,006 €689,528 €1,586,893	€5,492,388 €11,645,480 €11,891,386	€604,568 €1,267,992 €888,196 €1,995,936 €1,880,000 €944,027 €2,461,428 €730,718 €759,466 €3,008,428 €1,129,392 €4,493,327 €2,247,259 €2,866,418 €3,967,859	€3,220,136 €760,241 €594,623 €496,380 €705,441 €1,477,369 €7,894,699 €1,130,025 €2,846,628	€959,815 €1,432,258 €8,004,509 €27,206,234 €1,776,724 €639,150 €1,366,452 €2,609,289 €1,072,610	100% Dept Funded 100% Dept Funded €5,469,000 €843,535 €864,875	
Road Transportation and Safety								
NS Road - Maintenance and Improvement Regional Road - Maintenance and Improvement Local Road - Maintenance and Improvement Public Lighting Road Safety Engineering Improvement Car Parking Support to Roads Capital Prog Agency & Recoupable Services - Roads and Transportation Market Road/Pearse Street Link Ballina NS9 to NS6 Link Road	799,176 2,046,725							20% Local contribution

Local Authority	Expenditure being considered			Expenditure being considered		Expenditure being considered		Expenditure being considered		Notes
	Current > 10.5m	Capital Grant Schemes >		Capital	Capital Projects	€20m plus	Capital Grants Schemes	Capital Projects	Capital Grants Schemes	
	60.5m	60.5m	€5 - €20m	€0.5 - €5m	€5 - €20m	€20m plus	€0.5 - €5m	€5 - €20m	€20m plus	
<b>Road Transportation and Safety (Continued)</b>										
Killa Iner Relief Road (Phase 2)					€15,200,000			€750,000		€750,000
C/O Land Sullivan Town Centre - Car Park					€11,100,000			€1,500,000		
N26 Clonsilla Bridge Realignement								€13,300,000		
N59 Westport to Midramy								€7,200,000		
N60 Balla/Claremorris Heathlawn						€24,000,000				
N60 Castibear/Balla Realignement at Laganmuck								€10,300,000		
N60 Realignement at Manulla Cross										
N59 Killeena LVNS										
N5 Westport to Turbough Road Project										
N59 Newport to Derrada					€12,100,000			€757,016		€580,577
N17/R320 Junction at Lidduff					€8,500,000					€1,321,979
N84 Ballinrobe Town North (Job 222385)										€633,739
N59 Westport - Leneane at Creggan Lough Pavement										€2,924,345
R312 Glensiland Realignement										€1,362,554
N26 Ballina, N59 Junction to Behins Fort Pavement										€770,569
N59 Crossmolina Pavement										
N59 Aughness, Lidduff and Stragraday Pavement										
N59 Boleah, Carrowkennedy Nth, Errill and Knappagh Pavement										
N59 Roskeen Pavement										
N60 Manulla Pavement								€586,993		
N83 Taurane - Ballyvauns and Devils Pavement								€1,193,508		
N84 Ballinabbar Pavement					€500,000			€2,251,886		
N84 Parry and Gralagh Pavement								€1,667,128		
N17 Killealy North								€702,645		
N26 Swinford to the NS								€1,667,128		
N5 Ballyvary Phase 2 (including N56) (Job 221577)								€510,000		
N5 Cantobar Distributor Rd, Sect 2 East (Job 221587)										
N59 Killybegney - Cahill Mill					€4,800,000					
N232 Killybegney - Cahill Mill										
Public Lighting Programme					€7,245,625					
R845 Cong Village								€1,333,625		
N17 Temple										
N26 Cloongawan & Carrowbeg Swinford					€538,204					
N84 North of Shrule					€1,030,279					
N84 South of Castibear					€830,000					
N17 Charlestown Streets					€1,209,000					
N60 Manulla Pavement (next Phase)					€1,400,000					
N60 Ballinastangford					€1,000,000					
Ordering Training Course					€1,150,000					
Lighting Works - Ballina Town Flood Relief					€2,800,000					
Flood Mitigation Works - Carrowkilly Flood Relief										
Flood Mitigation Works - Crossmolina Flood Relief					€1,100,000					€577,347
<b>Water Services</b>										
Rural Water DBO Bundle 1A								€10,000,000		
Tooreen/Aghamore GWS - Enhancement of existing scheme					€600,000			€1,100,000		€1,306,364
Irishtown GWS										
Cushin and Ayle Takeover					€3,000,000					
THM's DBO 2 Plants Upgrade (Bundle 2)					€1,800,000					
Robeen GWS										
Kimrury Group Water Scheme					€625,000			€1,164,205		
Derryvohy GWS - Network upgrade and amalgamation with neighbouring GWS					€625,000					
Callow Lake GWS - Network upgrade and amalgamation with neighbouring GWS					€680,000					
Killasser GWS - Network upgrade					€600,000					
Johnstown/Lavally Roe - Network upgrade and Take over by Irish Water					€67,700,000					
Murrisk Community Water Connection - New Community Water Supply Scheme										
<b>Water Supply</b>										
Water Treatment										
Collection of Water and Waste Water Charges										
Admin of Group and Private Installations										
Support to Water Capital Programme										
								€6,588,176		
								€4,035,549		
								€536,927		
								€5,348,022		
								€1,780,379		







## **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	All Senior Staff circulated with data. Sectoral training would be welcomed. The LA during 2019 developed templates to assist with compliance - training was postponed due to the Covid pandemic.
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 mostly 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. Training to assist with same.
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	Two in year under review. Future date set for some other projects.
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?	2	Where cost variances occurred, lessons learned are noted for similar future projects and built into plan.

**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?	3	Appraisals on all major projects. 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, broadly compliant
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, sent to funding agency for approval
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	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	Broadly compliant
2.10 Were procurement rules complied with?	3	Broadly compliant
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, broadly compliant, 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?	2	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 when new programme and facility was being developed
3.2 Are objectives measurable in quantitative terms?	2	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?	2	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?	3	
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?	3	Yes agreed assessment criteria set out
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	2	Yes internal decision process followed
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	
3.11 Was the required approval granted?	3	DOS/CE approval to proceed
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	Data required for review of operation set out
3.15 Have steps been put in place to gather performance indicator data?	2	

**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, broadly compliant, where applicable
4.2 Did management boards/steering committees meet regularly as agreed?	3	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 and/or other staff.
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
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Requirements met 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 and discussed at Senior Level
4.7 Did budgets have to be adjusted?	2	Yes, on some projects primarily due to unforeseen circumstances
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within control of LA.
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	Rarely but reviewed where considered necessary where circumstances changed
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. Required data considered before proceeding
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	Spending programme set out in budget and aligned to Corporate Plan.
5.2 Are outputs well defined?	3	National KPIs for Local Government and also internally generated outputs determined
5.3 Are outputs quantified on a regular basis?	3	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. Reviews by sections. 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?	3	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?	2	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' <sup>1</sup> of programmes/projects?	2	National KPIs covers much of requirements. Other information gathered as identified by sections.

<sup>1</sup> 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	Two post project reviews completed. Other close out reports prepared. Major schemes 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?	2	Yes but limited number of post project reviews completed in 2019
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 2019
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes ended in 2019
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes ended in 2019
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes ended in 2019
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes ended in 2019
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes ended in 2019
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes ended in 2019

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.

## 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 in to the main report under the In-Depth Check section.”*

## APPENDIX 4 – In depth Review Report Excerpts

### Appendix 4 (a) Castlebar Military Barracks

#### Section A: Introduction

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

Programme or Project Information	
Name	Castlebar Military Barracks
Detail	The redevelopment of the Castlebar Military Barracks to act as a catalyst for urban regeneration.
Responsible Body	Mayo County Council
Current Status	Expenditure Being Considered
Start Date	April 2015
End Date	N/A
Overall Cost	€29,925,517

#### Project Description

The aim of this project is to redevelop the Castlebar Military Barracks, bridge capacity between the town centre and other services and attractions and to act as a catalyst for urban regeneration. Mayo County Council has engaged consulting services in order to draft a masterplan detailing the vision of creating a Creative and Innovative Hub in Castlebar with a wide range of other services such as a hotel, accommodation and tourist attractions. The costs of engaging consultants was 75% funded under URDF round 1 Category B.

A Urban Regeneration and Development Fund (URDF) has been submitted under Second Call 2020 – Application Form for funding to further progress with this project.

**Section B – Step 1: Logic Model Mapping**

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Castlebar Military Barracks. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

<b>Objectives</b>	<b>Inputs</b>	<b>Activities</b>	<b>Outputs</b>	<b>Outcomes</b>
To redevelop the Castlebar Military Barracks by developing a Creative & Innovative Hub, providing new services and acting as a catalyst for urban regeneration.	The primary input to the project to date is €142,500 in funding towards development of masterplan.  25% Match funding by MCC of €47,500	Competition for Tenders for consultants to complete masterplan, CBA and feasibility study.	Awarding of the Contract to selected tenderer to complete masterplan.  Upon completion of masterplan, this formed the basis of URDF Application Form to secure further funding.	N/A

**Description of Programme Logic Model:**

*Objectives:* The objective of the Castlebar Military Barracks project is redevelop the 6.4 acre site into a Creative & Innovative Hub and providing a wide range of services and tourist attractions.

*Inputs:* The primary input into the project to date was the capital funding of €142,500 received under URDF Cat B funding (75% of total funding).

*Activities:* To date the two key activities that have been carried out include the competition for tender for consultants to carry out the Business Case / Masterplan for the redevelopment of Castlebar Military Barracks and the URDF Application submission for further funding.

*Outputs:* Awarding of contract to selected design consultants who developed the Masterplan which formed the basis of the URDF Application which was submitted to secure further funding.

*Outcomes:* The envisaged outcome of the project is to redevelop the Castlebar Military Barracks.

## Section B – Step 2: Summary Timeline of Project/Programme

The following section tracks the Castlebar Military Barracks from inception to conclusion in terms of major project/programme milestones



April 2015	Preliminary studies undertaken such as a Feasibility Study – Creative Hub in County Mayo completed.
2016	Peer Review undertaken Partial refurb of Block A/B funded by REDZ
2017	Internal research and project progress reports completed.
September 2018	Submission for URDF Cat B funding.
March 2019	Competition for tenders completed and preferred consultant appointed.
February 2020	Final Business Case – Masterplan Redevelopment completed by appointed consultants.
March 2020	URDF Application submitted for further funding to progress with project.

### Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Castlebar Military Barracks.

Project / Programme Key Documents	
Title	Details
Feasibility Study – Creative Hub in County Mayo	A feasibility study exploring the most suitable locations in Mayo for Creative Hubs to be developed.
Castlebar Military Barracks Tender Report	The approval of recommended consultant to be appointed following tender submissions for the completion of the Masterplan Redevelopment.
Castlebar Military Barracks – Order of Magnitude Cost	This document details a high level order of cost of the development of the Castlebar Military Barracks project based on current market rates.
Castlebar Barracks – Tourism and Destination Development Strategy Report	This report details a study completed by consultants which considers the key elements required to progress an integrated urban regeneration and development project.
Castlebar Military Barracks – Business Case Masterplan Redevelopment	The Masterplan Business Case explores the different options available for the redevelopment of the Military Barracks.
URDF 2 Application Form	Application Form submitted by Mayo County Council to seek funding for further progress to be made with the project.

#### Key Document 1: Feasibility Study – Creative Hub in County Mayo

This was a preliminary report completed to identify the feasibility of a new Creative Hub in Co. Mayo and exploration of suitable locations.

#### Key Document 2: Castlebar Military Barracks Tender Report

The quality of this document provides evidence that an open tendering competition was held in relation to the appointment of consulting services and that the preferred option was approved.

**Key Document 3: Order of Magnitude Cost**

This report was completed by the appointed consultants to provide an Order of Magnitude Costs for different options of the project.

**Key Document 4: Castlebar Barracks – Tourism and Destination Development Strategy Report**

This report considers key elements relating to the redevelopment of the Castlebar Military Barracks project.

**Key Document 5: Castlebar Military Barracks – Business Case Masterplan Redevelopment**

This Business Case report completed by the appointed consultants details the Masterplan and appraisal of options considered for the redevelopment of the Castlebar Military Barracks project.

**Key Document 6: URDF 2 Application Form**

This is the Application Form submitted by Mayo County Council for further funding under the Urban Regeneration and Development Fund (URDF).



## Section B – Step 4: Data Audit

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

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Results of the Tender Competition	To verify the method used to select the Consultants to carry out the Masterplan for the redevelopment of Castlebar Military Barracks project.	Available on project file.
Colliers International – Tourism and Destination Development Strategy Report	To evaluate the considerations undertaken and the potential of the redevelopment project.	Available on project file.
AECOM Consultants – Castlebar Military Barracks – Business Case Masterplan Redevelopment	To evaluate the appraisal process stage of the project.	Available on project file.
Application Form submitted for funding (URDF 2)	To evaluate the vision and perceived benefits of the urban regeneration and redevelopment project.	Available on project file.

### Data Availability and Proposed Next Steps

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

## **Section B – Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the Castlebar Military Barracks 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)**

This project is under consideration. It has complied with the Appraisal Stage of the Public Spending Code and is now awaiting further funding to progress with the project.

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

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

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

There are no recommendations arising from the review of compliance in this case.

## **Section: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Castlebar Military Barracks.

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

No matters came to our attention which indicate non-compliance with the provisions of the Spending Code. Relevant controls upon which reliance can be placed include:

- MEMO detailing the approval for the appointment of consultants following tender competition.
- The AECOM Consultants Business Case Masterplan for the redevelopment of Castlebar Military Barracks.
- The URDF Application Form submitted for funding.

## Appendix 4 (b) Castlebar Pool and Outdoor Pursuits Academy

### Section A: Introduction

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

Programme or Project Information	
Name	Lough Lannagh Leisure Complex
Detail	Operations of the new Lough Lannagh Swimming Pool & Leisure Centre in Castlebar.
Responsible Body	Mayo County Council
Current Status	Expenditure Being Incurred
Start Date	September 2018
End Date	N/A
Overall Cost	€1,109,942

### Project Description

This project includes the current expenditure being incurred on the operating of the new Lough Lannagh Leisure Complex Castlebar. The current set up is that a third party provides staffing for the management of gym facilities and front of house, while Mayo County Council manage the swimming pool and other operations.

## Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Castlebar Swimming Pool Lough Lannagh. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>The key objective of Operations and Service Delivery Business Plan for the Lough Lannagh Leisure Complex is to increase participation in sport and physical activity.</p>	<p>The primary input to the project to date is the funding of €1,109,942</p>	<p>The following activities were undertaken in the period:</p> <ul style="list-style-type: none"> <li>➤ An assessment on the various operating modes for similar facilities nationwide was completed.</li> <li>➤ A Business Plan was developed for the delivery of services. This included the development of: operating budgets; resource requirements; and a suite of Key Performance Indicators (KPIs), for the Leisure Complex.</li> <li>➤ Expressions of interest were sought and received from third parties for the provision of experienced leisure centre personnel.</li> <li>➤ Contracts were exchanged with the preferred third party.</li> </ul> <p>Thereafter the Leisure Complex commenced operations in April 2019.</p> <p>MCC management oversee the delivery of all operations at the Complex, including those delivered by third parties.</p>	<p>The delivery of leisure services from an MCC facility in line with an agreed operating model.</p>	<p>On going provision of leisure facilities and related services at Lough Lannagh Leisure Complex</p>

## Description of Programme Logic Model:

*Objectives:* The objective of the project is to obtain the optimum set up for the operation of the Lough Lannagh Leisure Complex. Once in place, the key objective is to increase participation in sport and physical activity within the area.

*Inputs:* The primary input to the programme was revenue funding of €1,109,942 provided by Mayo County Council.

*Activities:* To date, four key activities have been carried out: (1) assessing the operation models of similar facilities nationwide; (2) preparation of a Business Plan for the centre; (3) requesting of Expressions of Interests from third parties for the provision of experienced leisure centre, and appointment of supplier for same; and (4) commencement of operations at the Leisure Complex.

*Outputs:* Delivery of leisure services from an MCC facility in line with an agreed operating model

*Outcomes:* On going provision of leisure facilities and related services at the Complex

## Section B – Step 2: Summary Timeline of Project/Programme

The following section tracks the Lough Lannagh Leisure Complex from inception to conclusion in terms of major project/programme milestones



May 2018	An assessment of the various modes of operation of similar types of facilities nationwide was completed
June 2018	A Business Plan on the Operations & Service Delivery of Lough Lannagh Leisure Complex including an appraisal of options and key objectives of the project was completed.
September 2018	A MEMO to the Mayo County Council CE was issued detailing the proposal to be implemented at Lough Lannagh Leisure Complex.
October 2018	An Expression of Interests (EOI) advertisement was published.
November 2018	Following an analysis of EOI's received, the recommended service provider was appointed by Mayo County Council.
April 2019	An executed agreement has been put in place with the chosen service provider.
Ongoing	The provision of services at the Complex has commenced as per the chosen service delivery model. MCC management oversee the delivery of all operations at the Complex, including those delivered by third parties.

### Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Castlebar Swimming Pool Lough Lannagh.

Project / Programme Key Documents	
Title	Details
Lough Lannagh Leisure Complex – Business Plan – Operations & Service Delivery	The Business Plan completed by Mayo County Council on the operations of the premises details the aims, targets and objectives of the facility. The Business Plan details an exploration of Operational Models as well as proposed costs and incomes.
MEMO – Re: Operation of Lough Lannagh Leisure Complex	A MEMO issued by the Director of Services and Head of Tourism, Recreation & Amenity detailing the proposal for the operation of Lough Lannagh Leisure Complex.
MEMO – Re: Operation of Lough Lannagh Leisure Complex	A MEMO issued by Head of Tourism, Recreation & Amenity detailing the recommended service provider following an analysis of EOI's received.
Lease Agreement Contract	Awarding the contract to third party provider.
Leisure Centre Report	Monthly report detailing complex performance in period against documented metrics.

#### Key Document 1: Lough Lannagh Leisure Complex – Business Plan – Operations & Service Delivery

This document includes an analysis of Operational Models available to the new premises as well as a Risk Analysis. The Business Plan also sets out projected costs and incomes and includes a SWOT analysis for the project.

#### Key Document 2: MEMO – Re: Operation of Lough Lannagh Leisure Complex

This document sets out the proposal of the selected operations model for the Lough Lannagh Leisure Complex for an interim period of 12 months.

### **Key Document 3: MEMO – Re: Operation of Lough Lannagh Leisure Complex**

The recommended service provider following an analysis of EOI's received is detailed in this document.

### **Key Document 4: Lease Agreement Contract**

This is the signed contract put in place with the third party service providers for a period of 12 months.

### **Key document 5: Leisure Centre Report**

Monthly report detailing complex performance in period against documented metrics.

### **Section B – Step 4: Data Audit**

The following section details the data audit that was carried out for the Castlebar Swimming Pool Lough Lannagh. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
<b>Business Plan detailing the Appraisal stage of operation models and objectives of the project.</b>	<b>To evaluate the Appraisal process stage of the project; and  Review the Business Plan including background and set objectives / KPI's of the project.</b>	<b>Available on Project File.</b>
<b>Proposal for chosen Operational Model</b>	<b>To verify the method and rationale used in selecting the method of operations for the facility</b>	<b>Available on Project File.</b>
<b>Signed contract with service provider</b>	<b>To confirm the formal appointment of the third party service provider</b>	<b>Available on Project File.</b>
<b>Leisure Centre Report</b>	<b>To monitor operations of the Lough Lannagh Leisure Complex</b>	<b>Available on Project File.</b>

### **Data Availability and Proposed Next Steps**

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

## **Section B – Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the Castlebar Swimming Pool Lough Lannagh 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 improvement noted below, this delivery of this project complies with the standards set out in the Public Spending Code.

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

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

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

The internal auditors recommend that documentation of approval by the Sanctioning Authority (Mayo County Council) of the proposal be maintained on file.

## **Section: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Castlebar Swimming Pool Lough Lannagh.

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

No matters came to our attention which indicate non-compliance with the provisions of the Spending Code. Relevant controls upon which reliance can be placed include:

- Business Plan completed by Mayo County Council on the Operations & Service Delivery of the project.
- MEMO detailing the recommended service provider following an analysis of EOI's received.
- The signed contract agreement with the third party service provider.
- Monthly leisure centre operational reports.
- Evidence of review and oversight of leisure centre operations by MCC management.



## Appendix 4 (c) Cushin and Ayle Group Water Scheme

### Section A: Introduction

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

Programme or Project Information	
Name	Cushin and Ayle Scheme
Detail	Cushin and Ayle were two separate water schemes that amalgamated as part of the Cushin and Ayle Group Water Scheme (GWS) project. The project was completed to provide safe drinking water, upgrade distribution mains and install meters.
Responsible Body	Mayo County Council
Current Status	Capital Expenditure Recently Ended
Start Date	August 2007
End Date	May 2019
Overall Cost	€1,306,364

### Project Description

This Group Water Scheme project entailed works to improve the quality of water and treatment works to pipes in order to upgrade distribution, detection of leaks and install meters. A Preliminary Report was completed by the appointed consultants (Ryan Hanley consulting engineers) in August 2007 which reviewed the Group Water Schemes and quality of works to be completed.

Funding for the project was approved by the Department of Environment, Community and Local Government as part of the 'Multi-Annual Rural Water Programme 2016-2018'.

## Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) for the Cushin and Ayle Scheme. A PLM is a standard evaluation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
The provision of safe drinking water, upgrade distribution mains, detect leakages and install meters.	The primary input to the programme was capital funding from the 'Multi-Annual Rural Water Programme 2016-2018' of €1,079,394.	<p>Competition for Tenders for consultants to carry out consulting engineering and contractor to carry out works.</p> <p>Completion of regular reports throughout the project.</p>	<p>Awarding of contracts to consulting engineers 'Ryan Hanley' and contractors 'Shareridge Ltd.'</p> <p>Regular reports on monitoring of the project.</p>	Completed project.

### Description of Programme Logic Model:

*Objectives:* The objective of the project was to upgrade the distribution mains of the Cushin and Ayle Schemes and provide safe drinking water.

*Inputs:* The primary input to the programme was capital funding of €1,079,394 from the Department of Environment, Community and Local Government.

*Activities:* To date, three key activities have been carried out. This included the tendering for both consulting and contractor services as well as the completion of regular reports throughout the project to monitor progress.

*Outputs:* Having completed a Public RFT Competition, a contract was awarded to Ryan Hanley consulting engineers to manage the project and Shareridge Ltd. were appointed as the contractor. Once the project commenced, regular reports were maintained to monitor progress.

*Outcomes:* Upon completion of the project, the Group Water Scheme treatment works as set out for the Cushin and Ayle Schemes was completed.

## Section B – Step 2: Summary Timeline of Project/Programme

The following section tracks the Cushin and Ayle Scheme from inception to conclusion in terms of major project/programme milestones



August 2007	Preliminary Project Proposal Report completed by Ryan Hanley consulting engineers/
November 2014	Services Requirements Brief for the engagement of employer's representative report completed by Mayo County Council
2015	Revised Financial Appraisal completed by Mayo County Council
June 2015	Signed contract agreement with Ryan Hanley consulting engineers following tender process.
August 2016	Confirmation of funding allocated to the Cushin and Ayle GWS project by the Department of Environment, Community and Local Government
December 2016	Signed contract agreement with Shareridge Ltd contractors following tender process.
March – October 2017	Progress Reports monitoring the progress of the project.
May 2019	Final payments completed in relation to Cushin and Ayle GWS project.

### Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cushin and Ayle Scheme.

Project / Programme Key Documents	
Title	Details
Cushin / Ayle Group Water Scheme – Preliminary Report	The Preliminary Report details the Appraisal stage of the project and outlines the works to be completed on the project.
Cushin & Ayle GWS's – Services Requirements Brief for the engagement of employers representative	Project brief as prepared by Mayo County Council details the scope of the project and role of the appointed engineer consultant.
Evidence of Tender being reviewed for appointment of consultant and contractor	These two separate documents detail the competitor analysis performed on tenders received for consulting and contractor services and their approval by Mayo County Council.
Signed contract agreement for both the consultant engineer and contractor	Awarding of contract for: <ol style="list-style-type: none"><li>1. Consultant engineer (Ryan Hanley); and</li><li>2. Contractor (Shareridge Ltd.)</li></ol>
Progress Reports	Reports monitoring the progress of the project.
Change Order Approval from Sanctioning Authority	Approval of the Change Order by the Sanctioning Authority following conciliation.

**Key Document 1: Cushin / Ayle Group Water Scheme – Preliminary Report**

This was a preliminary report detailing the appraisal of options and works to be completed as part of the project.

**Key Document 2: Cushin & Ayle GWS' – Services Requirements Brief for the engagement of employers representative**

This was the project brief as prepared by Mayo County Council detailing the scope of the project and role of the engineer consultant.

**Key Document 3: Evidence of Tender being reviewed for appointment of consultant and contractor**

The quality of this document provides evidence that Public Procurement Guidelines were complied with and the recommended option in each case was approved by Mayo County Council.

**Key Document 4: Signed contract agreements**

This included the separate contracts put in place with Ryan Hanley (consultant engineer) and Shareridge Ltd. (contractor).

**Key Document 5: Progress Reports**

This included a total of seven Progress Reports which monitored the progress of the project at each monthly meeting.

**Key Document 6: Change Order Approval from Sanctioning Authority**

The quality of this document provides evidence that the Change Order submitted for the project following a conciliation process was approved by the Sanctioning Authority.

#### Section B – Step 4: Data Audit

The following section details the data audit that was carried out for the Cushin and Ayle Scheme. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Results of the Tender Competition	To verify the method used to select the Engineer Consultants to be the project managers of the Cushin and Ayle Scheme and the contractors appointed.	Available on Project File.
Cushin / Ayle Group Water Scheme – Preliminary Report	To verify the works to be completed were carried out as set out to in the preliminary stages of the project.	Available on Project File.
Evidence of funding approval by the Sanctioning Authority	To verify that the Cushin and Ayle GWS project was 100% grant funded.	Available on Project File.
Post Project Review completed	To evaluate if an analysis on whether the planned outcomes were the appropriate responses to actual public needs and if any lessons learned were communicated within the organisation.	Not available.

#### Data Availability and Proposed Next Steps

All data appropriate to the appraisal and implementation stage of the project are available and on file. However, no data in relation to the post project review that was completed is documented or on file.

## **Section B – Step 5: Key Evaluation Questions**

The following section looks at the key evaluation questions for the Cushin and Ayle Scheme 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 improvement noted below, this delivery of this project complies with the standards set out in the Public Spending Code.

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

All data appropriate to the appraisal and implementation stage of the project are available and on file. However, no data in relation to the post project review that was completed is documented or on file.

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

Deloitte recommend that following the completion of a project, documentation of the Post Project Review be maintained on file.

## **Section: In-Depth Check Summary**

The following section presents a summary of the findings of this In-Depth Check on the Cushin and Ayle Scheme.

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

No matters came to our attention which indicate non-compliance with the provisions of the Spending Code. Relevant controls upon which reliance can be placed include:

- Preliminary Report completed by Ryan Hanley consultant engineer.
- Project Brief as prepared by Mayo County Council
- Approval for funding by the Sanctioning Authority (Department of Environment, Community and Local Government).
- Signed contract agreements.