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## Appendix 1:

# NOAC

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## **The National Oversight and Audit Commission**

To all Chief Executives

30 January 2019

### Public Spending Code - Quality Assurance Reporting 2018

Dear Chief Executive,

Thank you for submitting the 2017 Quality Assurance (QA) reports required under the Public Spending Code to NOAC in accordance with the Department of Public Expenditure and Reform (D/PER) extended deadline of 31 May 2018. The Report, which is published on the NOAC website at <http://noac.ie/wp-content/uploads/2018/10/NOAC-Public-Spending-Code-Report-2017.pdf>, notes that all 31 of the authorities met the specified deadline.

As usual, NOAC requests that you review any issues that require a change of practice or other action as referred to in the in-depth reviews carried out by your authority, or that arose in completing the checklists and make the necessary arrangements for improvements in those areas. If you are one of the minority of authorities, who had not yet published the 2017 QA report on your website, you should now arrange for its publication.

The deadline for submission of the 2018 QA report is Friday 31 May 2019. The inventory is to be completed as EXCEL spreadsheets in the attached format. The 7 checklists in the self-contained attachment should be completed and supplied as a WORD document. Please note the following:

- Only the Excel and Word documents provided by NOAC should be returned completed and they should be editable with whole unrounded figures recorded i.e. €1,000,058.00 not “€1m”. Cells and headings should not be amended or moved.

- Additional cells or headings should not be inserted into the documents. Any additional information should be provided by way of a detailed note.
- If there is no information to provide for a particular question this should be left blank or marked as n/a where indicated.

Submissions that do not follow the above will be returned.

For the 2018 inventory, the required treatment of capital grant schemes where expenditure relates to payments on foot of grant applications to the authority is as follows: Where a capital grant scheme is 50% funded by the local authority and 50% funded by government grant, it should be included as a capital grant scheme and a note should be added beside the inventory item identifying that it is 50% funded by government grant. Where more than 50% of the expenditure is funded by the local authority, the item should also be included as a capital grant scheme and a note should be added beside the item identifying the minority percentage government grant funding. Where more than 50% of the expenditure is funded by government grant, it is to be included with other capital projects expenditure and a note should be added beside the item identifying the minority percentage funding by the local authority.

Please ensure that the required documents are submitted by email to [info@noac.ie](mailto:info@noac.ie) by the deadline of Thursday 31 May 2019.

Thank you again for your co-operation in this matter.

Yours sincerely,

Michael McCarthy

Chairman

National Oversight & Audit Commission

## Appendix 2:

### NOAC Public Spending Code Quality Assurance Reports for Local Authorities - Compliance Checklist

Local Authority	Step 1: Project Inventories	Step 2: Online Publication of Summary Information of all Procurements in Excess of €10m	Step 3: 7 Checklists Completed	Step 4: In-Depth Check on selected projects/programmes	Step 5: Summary Report
Carlow	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Cavan	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Clare	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Cork City	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Cork Co	Yes	Link Provided	Yes	Yes	Yes
Donegal	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Dublin City	Yes	No Link Provided	Yes	Yes	Yes
DLR	Yes	Link Provided	Yes	Yes	Yes
Fingal	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Galway City	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Galway Co	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Kerry	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Kildare	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Kilkenny	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Laois	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Leitrim	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Limerick	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Longford	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Louth	Yes	Link Provided	Yes	Yes	Yes
Mayo	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Meath	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Monaghan	Yes	Link Provided	Yes	Yes	Yes
Offaly	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Roscommon	Yes	Link Provided	Yes	Yes	Yes
Sligo	Yes	Link Provided	Yes	Yes	Yes
South Dublin	Yes	Link Provided	Yes	Yes	Yes
Tipperary	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Waterford	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Westmeath	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Wexford	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes
Wicklow	Yes	No Procurement fell within the category in 2018	Yes	Yes	Yes

### Appendix 3: Summary Inventory

	Expenditure		being considered			Expenditure being incurred			Expenditure recently ended		
	Current		Capital				> €0.5m		Current	> €0.5m	Capital
	> €0.5m	Capital Grant Schemes >	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Expenditure	Capital Grant Schemes	Projects
		€0.5m	€0.5 - €5m	€5 - €20m	€20m plus						
Carlow	€0	€0	€6,120,000	€7,500,000	€0	€43,815,330	€0	€49,078,639	€0	€0	€10,746,873
Cavan	€665,346	€1,200,000	€30,281,120	€6,963,849	€251,500,000	€58,485,586	€3,700,000	€138,470,898	€0	€0	€12,214,451
Clare	€4,920,371	€0	€111,006,469	€21,158,590	€0	€90,285,536	€2,200,000	€343,798,696	€0	€0	€10,052,911
Cork City	€4,546,600	€0	€56,529,001	€42,540,000	€190,000,000	€162,044,315	€0	€300,545,626	€0	€0	€37,521,644
Cork Co	€20,236,251	€0	€73,709,305	€20,866,500	€61,921,028	€319,096,097	€0	€443,332,030	€0	€0	€79,587,622
Donegal	€1,592,392	€0	€72,793,771	€37,352,000	€202,000,000	€159,727,934	€0	€820,032,084	€0	€0	€26,725,222
Dublin City	€0	€0	€64,153,452	€29,000,000	€229,502,289	€916,106,000	€0	€1,553,051,349	€0	€0	€235,583,464
Dun Laoghaire Rathdown	€9,715,600	€0	€68,057,000	€46,536,700	€303,975,500	€179,797,520	€0	€105,201,666	€0	€0	€63,413,057
Fingal	€7,570,700	€0	€54,041,000	€52,875,000	€22,145,000	€229,502,500	€0	€288,516,577	€0	€0	€24,863,326
Galway City	€0	€0	€0	€42,900,000	€0	€75,842,685	€13,000,000	€35,800,000	€0	€0	€0
Galway Co	€0	€0	€16,057,786	€20,127,277	€34,200,000	€112,115,200	€0	€803,592,190	€0	€0	€3,991,910
Kerry	€6,864,827	€0	€79,322,863	€29,728,090	€0	€140,245,158	€0	€347,649,553	€0	€0	€95,256,074
Kildare	€0	€0	€63,014,174	€85,769,790	€0	€155,487,471	€0	€302,306,805	€0	€0	€32,068,287
Kilkenny	€0	€0	€74,521,000	€38,761,000	€0	€78,479,929	€750,000	€55,999,004	€0	€0	€55,431,024
Laois	€5,700,432	€0	€52,183,275	€74,566,786	€0	€61,924,822	€0	€14,488,199	€0	€0	€11,490,372
Leitrim	€0	€0	€9,340,000	€13,900,000	€0	€30,304,381	€0	€41,470,000	€0	€0	€0
Limerick	€192,934,174	€74,685,271	€91,458,406	€69,205,230	€68,200,000	€515,215,680	€68,227,668	€307,064,740	€0	€0	€47,691,891
Longford	€2,059,452	€0	€21,966,035	€0	€0	€36,987,783	€0	€21,507,717	€0	€0	€5,858,002
Louth	€2,100,000	€0	€35,620,000	€47,220,000	€269,000,000	€97,980,000	€39,140,000	€135,990,000	€0	€1,900,000	€1,600,000
Mayo	€7,608,915	€0	€71,760,447	€143,102,449	€226,000,000	€144,115,220	€0	€94,407,028	€0	€0	€32,408,616
Meath	€9,863,908	€0	€60,390,825	€74,550,000	€88,000,000	€119,750,592	€0	€291,967,672	€0	€0	€17,966,792
Monaghan	€0	€0	€7,730,000	€14,290,000	€25,000,000	€56,408,345	€0	€92,852,406	€0	€0	€4,448,142
Offaly	€4,164,287	€0	€16,920,749	€0	€0	€62,609,110	€0	€40,331,310	€0	€0	€1,811,732
Roscommon	€1,400,000	€1,000,000	€9,532,457	€18,030,563	€43,527,500	€47,754,318	€1,459,064	€226,092,737	€0	€0	€76,956,097
Sligo	€0	€0	€43,017,129	€37,269,456	€854,430,000	€49,883,233	€0	€220,627,411	€0	€0	€12,657,348
South Dublin	€13,869,000	€1,010,000	€45,480,357	€49,326,872	€0	€232,877,532	€0	€282,737,300	€0	€0	€68,756,311
Tipperary	€12,920,537	€0	€43,996,500	€9,330,000	€0	€154,380,000	€2,100,000	€136,766,888	€0	€0	€3,825,159
Waterford	€8,160,000	€0	€17,680,000	€9,960,000	€0	€107,380,000	€7,400,000	€158,050,000	€0	€0	€23,760,000
Westmeath	€0	€0	€72,093,234	€105,230,000	€0	€62,341,925	€0	€64,989,219	€0	€0	€10,651,164
Wexford	€0	€0	€133,510,000	€73,000,000	€28,000,000	€110,617,763	€0	€130,750,000	€0	€0	€40,780,000
Wicklow	€0	€0	€44,028,656	€78,368,504	€0	€95,816,711	€10,402,964	€528,066,909	€0	€0	€2,936,311

**Note:** The 2017 report confirmed Cork City carried out in-depth checks on 2.45% of its capital inventories, it has confirmed it calculated this incorrectly. The correct percentage was 12.04%.

**Note:** The 2017 report recorded Laois 2017 current and capital percentages as 8.49% and 1.10% respectively. The correct figures are 1.10% current and 8.49% capital.

**Note:** The 2016 report recorded Sligo 2016 current and capital percentages as 2.5% and 0% respectively. The correct figures are 0% current and 2.5% capital.

## Appendix 4: Checklists

<b>Carlow County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	Relevant staff have been notified of their obligations under the Public Spending Code
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Training is required. No training has been provided to-date, when provided will be attended by staff members.
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	Guidance document developed
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?	2	Carlow County Council does act as a sanctioning authority to other agencies. Consideration will be given as how these organisations will comply with the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	QA reports are issued to relevant sections/personnel
1.6 Have recommendations from previous QA reports been acted upon?	2	Where possible recommendations are implemented. Resource constraints apply in some instances
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.	N/A	Over recent years no capital projects have been completed with an annual spend of over €5m
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?	N/A	None
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	N/A	No formal post project reviews have been carried out

1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	No formal post project reviews have been carried out
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Preliminary appraisal submitted to the DTTAS
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Council used appraisal designed in accordance with the Department's Guidelines
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project exceeded €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, all preliminary appraisals were submitted to the Department
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)?	2	Yes
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	No project exceeded €20m
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No project exceeded €20m
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	Yes
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, post tender approval is sought, ie approval to commence construction
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	N/A	Time scale, budget and outcome for tenants is the basis of evaluation
2.14 Have steps been put in place to gather performance indicator data?	N/A	

<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	N/A	There was no new current expenditure under consideration in the past year
3.2 Are objectives measurable in quantitative terms?	N/A	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	
3.4 Was an appropriate appraisal method used?	N/A	
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	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
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?	N/A	

3.15 Have steps been put in place to gather performance indicator data?	N/A	
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings held weekly
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	2	Design Team – DOS/SEE/SEO
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	Senior Executive Engineer and Senior Executive Officer and Design Team as appropriate
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Variations agreed, or not, as they arise
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Projects within budget or acceptable limit as agreed with the Department
4.7 Did budgets have to be adjusted?	3	On occasion, with prior approval of the Department
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Approval received from Funding Body in case of variances
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process
5.2 Are outputs well defined?	2	National KPI's are in place for Local Government
5.3 Are outputs quantified on a regular basis?	2	KIP's are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes, budget performance and monitoring of outputs are in place
5.5 Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined (ref Team Development Plans and Personal Development Plans)
5.6 Are outcomes quantified on a regular basis?	2	Yes, outcomes are quantified (ref Team Development Plans and Personal Development Plans)
5.7 Are unit costings compiled for performance monitoring?	2	Yes, partly (ref Unit Costing in FMS)
5.8 Are other data compiled to monitor performance?	1	Yes, a method is in place to monitor effectiveness (ref Team Development Plans and Personal Development Plans)
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes – See monthly Chief Executives Report and quarterly financial reporting
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Yes – A system of quarterly progress reports presented to Council
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	N/A	None. No projects greater than €5m
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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	Improvements in process are noted and taken into account by the Council for future projects

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?	N/A	
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 resources are not available to carry out such reviews
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	None carried out
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	None carried out
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Cavan County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	2018 is the 5 <sup>th</sup> year of the PSC in Local Government. No Dept Training was provided for Local Government sector in 2018. However, the PSC, the QA guidance (version 3) & the relevant changes for 2018 were circulated to all relevant staff & they were instructed & advised on same
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	Where applicable the PSC is adapted, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form
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?	3	Yes - each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes - Quality Assurance (QA) exercises and additional Internal Auditor spot checks (on services), reports & recommendations have been sent to relevant Sections for review & application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes – Internal Auditor still conducts Spot checks outside of the PSC. Inventory list updated Annually & Assurance of compliance with the PSC sought on an annual basis from the heads of each Section / Departments / Agency
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 – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - Required Sample reviewed
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	Yes – Where Post Project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Sanctioning Authority as and when required.
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?	3	5 out of the 6 projects/programmes that ended in 2018 (equating to 70% of exp that ended) had a post project review carried out e.g. In depth reviews under previous QA Reports, verifying Housing improvement Works before releasing any grant aid payment, Annual post progress reports, End of year claims and Dept returns, final/end of year financial reports, close out reports etc
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	While each evaluation/Post Project review is very much project specific, the findings are noted for future consideration.

1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Outcomes and Findings have made staff more aware of the importance of pre-project planning, realistic budgeting and post project assessment.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes – where applicable, appraisals were undertaken in the format required by the relevant Sanctioning Authority & sent to them for approval
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes – where applicable appropriate appraisals were conducted in accordance with the relevant Sanctioning Authority guidelines and requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes – where applicable, a CBA was carried out as part of the Appraisal process, in accordance with the relevant Sanctioning Authority guidelines and requirements
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – where applicable, an early appraisal was conducted in accordance with relevant Sanctioning Authority guidelines, to facilitate decision making.
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)?	N/A	Not Applicable, However historically where this is a requirement, all necessary approval is sought, & only when approval in principle is granted can the project/programme proceed.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes – where applicable the preliminary appraisal stage of the CBA was prepared and submitted to the relevant Sanctioning Authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Not Applicable
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?	N/A	Not Applicable, however historically where applicable, projects are tendered in line with approvals & relevant requirements.
2.9 Was approval granted to proceed to tender?	N/A	Not Applicable, however historically grant approval is sought prior to tendering.
2.10 Were procurement rules complied with?	N/A	Not Applicable, however historically where applicable, Tenders are carried out in accordance with EU directives & National Guidelines
2.11 Were State Aid rules checked for all supports?	N/A	Not Applicable in Local Government
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	Not Applicable
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	N/A	Not Applicable
2.14 Have steps been put in place to gather performance indicator data?	N/A	Not Applicable
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		

<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Yes – Projects/programmes have a clear objective
3.2 Are objectives measurable in quantitative terms?	3	Yes – where applicable as part of proposals/returns to the relevant Sanctioning Authority
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Yes – submissions are made under the relevant grant programme to the relevant Sanctioning Authority as well as being included in the proposed Current Expenditure assessed as part of the Councils Budgetary Process.
3.4 Was an appropriate appraisal method used?	3	Yes – appraisal methods clearly defined by relevant Sanctioning Authority
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not Applicable
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	Yes – spend in this area is subject to approval and funding from the relevant sanctioning Authority
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	Not Applicable - The Current Expenditure within the revenue divisional codes and service levels are ongoing. However were applicable Projects/ Programmes that are outsourced have set service delivery periods and end dates
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes – where applicable, all procurement procedures were carried out in accordance with the relevant procurement rules.
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?	3	Yes – performance indicators were completed as required.
3.15 Have steps been put in place to gather performance indicator data?	3	Yes – performance related data is reported back to the relevant Sanctioning Authority as & when required.
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes – Contracts were signed.

4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes – where applicable, Regular Meetings did take place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – where applicable either Council Staff co-ordinated implementation or it was outsourced to Consultants etc.
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	Yes – the Project Managers appointed were Senior Level Council Staff.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – where applicable regular monitoring and progress reports were carried out in accordance with the relevant Sanctioning Authorities guidelines and requirements.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – Projects completed were kept within budget.
4.7 Did budgets have to be adjusted?	N/A	Not Applicable, however historically where Budgets need adjusting, it is done in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary)
4.8 Were decisions on changes to budgets / time schedules made promptly?	N/A	Not Applicable, however historically decisions on changes to budgets/time schedules are usually made promptly
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.)	N/A	Not Applicable
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Not Applicable
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Not Applicable, however historically where Budgets need adjusting, it is done in accordance with Management approval & /or with Sanctioning Authorities approval(if necessary)
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Grant Schemes & Allocations, SLA's, Annual Work Plans, Strategies, and Statutory Requirements etc.
5.2 Are outputs well defined?	3	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Databases, SLA's, Schemes or Programmes, EPA Licences, Annual Service Plans, CE Monthly Reports, and National set Targets/KPI's
5.3 Are outputs quantified on a regular basis?	3	Yes – outputs quantified regularly and reported to the relevant Sanctioning Authority as required e.g. monthly/quarterly/annually.

5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – through various Databases, & depending on the Scheme, Programme, SLA, or Project, various types of Reports, incl Financial/Activity Reports, AFS's, Service Indicators & KPI's are issued to the relevant Sanctioning Authority monthly, quarterly or annually.
5.5 Are outcomes well defined?	3	Yes – through various Statistical Reports, Sanctioning Authority Reports, Road Databases, SLA with Irish Water, EPA Licences, LCDC Reports etc
5.6 Are outcomes quantified on a regular basis?	3	Yes – They are captured in Statistical Reports, Monthly Activity Reports, Monthly CE Reports, SLA's, Post Monitoring Forms, Visitor Numbers to Theatre/Museum etc, and other relevant Sanctioning Authority Returns, Surveys, KPI's etc
5.7 Are unit costings compiled for performance monitoring?	3	Yes – where applicable, unit costings are compiled for Management and in accordance with the relevant Sanctioning Authority Reporting requirements ,Returns, KPI's etc
5.8 Are other data compiled to monitor performance?	3	Yes – where applicable, in Financial Reports (AFS) and various returns to the relevant Sanctioning Authorities as required.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – through Databases, SLA's, Surveys, Audit and Reports from the Financial System, Sanctioning Authority returns & reports, National Service Indicators, Monthly CE Reports, KPI's etc.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – where applicable, through Databases, Programmes and National Evaluations. In addition to this we have Internal Audits, Local Government Audits, Department Audits. Reports to Sanctioning Authorities, Senior Management and CE Monthly Reports etc.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	5 out of the 6 projects/programmes that ended in 2018 (equating to 70% of exp that ended) had a post project review carried out e.g. In depth reviews under previous QA Reports, verifying Housing improvement Works before releasing any grant aid payment, Annual post progress reports, End of year claims and Dept returns, final/end of year financial reports, close out reports etc
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
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	N/A

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	5 out of the 6 projects/programmes that ended in 2018 (equating to 70% of exp that ended) had a post project review carried out e.g. In depth reviews under previous QA Reports, verifying Housing improvement Works before releasing any grant aid payment, Annual post progress reports, End of year claims and Dept returns, final/end of year financial reports, close out reports etc
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?	N/A	Not Applicable, however historically Post Project Reviews are conducted as and when required.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	Not Applicable, however historically lessons/issues that arise over the project are communicated back to the Sanctioning Authority for their information and were applicable, end of project feedback is also given.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	Not Applicable, however historically were possible, practices are amended in view of lessons learned
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Yes – reviews are carried out by either Council Staff or outsourced to Consultants whose role includes managing the project in question.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018

<b>Clare County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	Yes, relevant staff are notified of their obligations under the PSC, though requests for further/additional training were made by staff.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Some staff participated in training by DPER in Galway in June 2016. No DPER/NOAC training has been provided since 2016. In-house briefing session to senior staff held March 2017. It is considered that more training is necessary for the local authority context and should be delivered by the DPER/NOAC.
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. A guidance document has been developed for the PSC QA process, adapted to local government structures and approach. A revised document issued by the CCMA Finance Committee in February 2017.
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?	2	Since staff of the Council require training on the PSC, it naturally follows that any agency funded by the Council would similarly require training.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, previous recommendations have been submitted to the relevant sections, though the provision of training would enable better dissemination.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits would be required to verify this.
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, full report submitted within the time frame specified.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, in the subject year 2018, the % requirements for in-depth check based on the inventory were exceeded.
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	No projects in the value category requiring post project review. 76% of capital projects on the Clare inventory are in the <€5m category.
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?	N/A	No capital project concluded in excess of €20m where a post project review would have been required under the PSC. 76% of capital projects on the Clare inventory are in the <€5m category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Through previous quality assurance, commitment from management was obtained that personnel carrying out post project reviews would not be the same personnel as those who appraised the project in the first instance or who implemented the project. Further training is the appropriate means of disseminating the requirement for follow up, particularly in the local authority context of

		many expenditures being under the post-project review mandatory threshold.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	Further training is the appropriate means of ensuring that previous evaluations and reviews inform resource allocation, particularly in the local authority context of many expenditures being <i>under</i> the post-project review mandatory threshold.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government department/agency.
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)	3	Yes, in conjunction with the relevant government department/agency.
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, in conjunction with the relevant government department/agency.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Yes.
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	Yes.
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?	3	
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.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	As part of appraisal, most capital projects include measurable targets and objectives so that outputs and outcomes can be quantified and evaluated
2.14 Have steps been put in place to gather performance indicator data?	2	Yes – see comment above at 2.13.

<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	The additional expenditure was agreed as part of the budget process.
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Where this expenditure category is on the inventory, it refers to expansion of existing programmes.
3.6 Did the business case include a section on piloting?	N/A	Nothing at value level requiring a pilot.
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	Expansion /addition to existing expenditure. Nothing at this level of value.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Nothing at value level requiring a pilot.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Nothing at value level requiring a pilot.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	Budget adopted by the members. Roads and homelessness funding grants/estimates approved by relevant Depts.
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	Yes, KPIs are applicable
3.15 Have steps been put in place to gather performance indicator data?	2	
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate.

4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme coordinators at a suitably senior level.
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	All capital programmes are managed by project managers at a suitably senior level.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project reports regularly prepared in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur, documented explanations are available in progress reports and final reports and in most cases, sanction from the sanctioning agency is obtained.
4.7 Did budgets have to be adjusted?	2	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
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.)	N/A	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Yes, this would be a requirement for funding approval/drawdown.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No.

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programmes defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National KPI's are in place for local government
5.3 Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services. Service delivery plans are reviewed periodically. Regular management and progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports and returns also.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget performance and monitoring is in place, as above. Annual reports and returns are made. Audits, including by external agencies, also occur.
5.5 Are outcomes well defined?	3	The further development of annual service plans will enhance this measurement. Also, corporate plans, roads plans, budget report, annual report, development plan, meetings with the Department/TII.

5.6 Are outcomes quantified on a regular basis?	2	The further development of annual service plans will enhance this measurement. Also, annual reports and returns, mid-year reviews and monthly management reports to the Council.
5.7 Are unit costings compiled for performance monitoring?	2	The Council complies with national performance indicators in relation to cost per unit and costing is also carried out by service.
5.8 Are other data compiled to monitor performance?	2	Data compiled in each service area, e.g. environmental monitoring reports under licences, monthly expenditure monitoring and annual budget and AFS processes facilitate monitoring. Returns to relevant central government departments, annual stats and RMCEI. Library data on usage of facilities.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	All expenditure is evaluated annually across these service levels as part of the budget process and annual reports and returns, monthly management reports, mid-year reviews, networks and external assessment of standards. All items referred to above in this checklist contribute to ongoing effective monitoring.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	The Council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department's VFM unit. Under 'other evaluations' there were fourteen internal audit reports in 2018, and a LGA review. Customer surveys and external assessments are also done.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	1	No project that concluded in 2018 was at the level where a post project review was mandatory.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A – no recent project at this level.
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	N/A – no recent project at this level.
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	3 year rolling requirement of 5% value of other capital projects was met reviewed.
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	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	NA in light of comments above.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	NA in light of comments above
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	NA in light of comments above.

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 programme completed in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Cork City Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	Cork City Council has procedures in place which are in line with the PSC.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes. Cork City Council will endeavour to ensure that all new staff as a result of the boundary extension receives training.
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
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	Not applicable
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, all in-depth check recommendations form part of the overall internal audit recommendation tracker.
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations applied to new projects but not retrospectively. Recommendations form part of the internal audit recommendation tracker.
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, there were 3 projects and one programme subject to in-depth checking.
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	There is a process in place for post project reviews. Often post project reviews are a requirement of the sanctioning authority and are submitted accordingly.
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 post project reviews were completed by year end (Environment). Further post project reviews delayed mainly due to timing of large scale projects not yet complete.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Recommendations from previous in-depth checks are recorded and tracked by Internal Audit.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Resource allocation decisions have been informed formally based on recommendations.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, preliminary appraisals are required for all capital projects.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Some projects (being considered) in the inventory were still in the early stages of appraisal.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes for projects over €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. An appraisal process must be completed before budgets are allocated. Controlled centrally by Finance.
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, approval required to enable future grant draw downs.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, as required.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Not applicable
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	Broadly compliant however there are often delays in seeking documented fresh approvals.
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?	3	Yes where relevant
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Overall broadly compliant however further emphasis is required.
2.14 Have steps been put in place to gather performance indicator data?	2	Further training required to ensure appropriate data is gathered.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Set out in the Annual Service Delivery Plan & Budget Process.
3.2 Are objectives measurable in quantitative terms?	3	National and local Service Level Indicators in place and are reviewed regularly.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	This is considered as part of Annual Statutory Budgetary Process

3.4 Was an appropriate appraisal method used?	3	Appraised based on competing priorities in Budgetary Process
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Not applicable
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	Yes, approved by Council under statutory Annual Budget Process.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	Not applicable
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Not applicable
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?	3	New current expenditure is relatively rare however indicators will be considered for all current expenditure.
3.15 Have steps been put in place to gather performance indicator data?	3	National and local Service Level Indicators in place and are reviewed regularly
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, staff at the appropriate level were given responsibility for specific projects.
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	Yes, project managers were appointed appropriate to scale of project.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, financial management information was readily available. Budget vs. Actual and timelines monitored regularly. Quality checks were carried out where practical.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	For the most part however scope changes & contractual issues resulted in time/financial implications for specific

		projects.
4.7 Did budgets have to be adjusted?	2	In exceptional cases.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes, where necessary.
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.)	3	Yes, however this is not the norm.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes, where necessary.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, approval sought where necessary.
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?	3	No, this did not occur.

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process which is in line with the Corporate Plan and Service Delivery Plans.
5.2 Are outputs well defined?	2	National KPIs are in place for Local Government. Cork City Council also has local indicators in place.
5.3 Are outputs quantified on a regular basis?	2	National Service Level Indicators (KPIs) are established annually for specific services. Monthly KPI reports are submitted to Council.
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Annual reporting on National Service Level indicators. Monthly national and local KPIs reported to Council.
5.5 Are outcomes well defined?	2	Well defined for certain Programmes, more subjective for others. Targets are defined in the Annual Budget, Corporate Plan and Service Delivery Plans.
5.6 Are outcomes quantified on a regular basis?	2	Yes for major Current Expenditure Programmes. Annual budgets and SPC reporting.
5.7 Are unit costings compiled for performance monitoring?	2	Unit costing where appropriate.
5.8 Are other data compiled to monitor performance?	2	Yes for internal reporting purposes.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	There is a method for certain programmes.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	There has been no formal 'evaluation proofing' however data is available to allow for future evaluation.

<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	There were two post project reviews completed.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	There were no projects completed that exceeded €20m
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	There were no capital grant schemes completed that exceeded €30m or over 5 years.
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
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	Yes, post project reviews are scheduled.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Yes, it is a requirement of some sanctioning authorities to complete a 'lessons learned'.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Lessons learned were taken into consideration.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Generally no due to resources.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No such programmes in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such programmes in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such programmes in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such programmes in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such programmes in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No such programmes in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such programmes in 2018

<b>Cork County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	All Senior Management, budget holder and project staff are aware of PSC requirements. In 2018 a revised Procurement Policy was issued to all staff and the document also references the PSC. In 2019 additional training will be provided through Procurement that will include PSC training.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	DPER provided in-depth briefings to appropriate CCC staff in April 2016. In 2019 revised training will be provided which will cover PSC and if a need after this exists for further training it will be provided.
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?	2	Departments now incorporate PSC compliance into their existing project management practice.
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?	3	This has not arisen as CCC does not fund external bodies for >€500k. However it will be included in any future arrangement.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Yes, particularly arising from Internal Audit and other such Quality Reviews.
1.6 Have recommendations from previous QA reports been acted upon?	2	Yes these are put in place where feasible
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	As per the PSC, projects are evaluated and post project reviews are carried out where required.
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	Not formally defined or measured.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Depends on case by case
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Depends on case by case

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, both to CCC's internal standards and sanctioning body standards.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, in co-ordination with sanctioning body standards
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, as per sanctioning body funding requirements
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, as per sanctioning body funding requirements
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Carried out by other bodies which then provide funding to CCC.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Carried out by other bodies which then provide funding to CCC.
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	Yes
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?	2	Yes
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Where applicable and identifiable. CCC needs to apply further indicators in certain project types in light of greater understanding post DPER briefing. This particularly applies to projects with qualitative outcomes.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes subject to data availability
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	2	Yes
3.2 Are objectives measurable in quantitative terms?	2	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Yes where relevant

3.4 Was an appropriate appraisal method used?	3	Yes where applicable
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	Yes where applicable
3.6 Did the business case include a section on piloting?	2	Not applicable to relevant expenditure
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?	NA	Not applicable to relevant expenditure
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	NA	Not applicable to relevant expenditure
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	NA	Not applicable to relevant expenditure
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	Yes where applicable
3.11 Was the required approval granted?	3	Yes where involving Sanctioning Authorities.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	1	Applied where applicable
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes where applicable
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	Yes where applicable
3.15 Have steps been put in place to gather performance indicator data?	2	Yes where applicable
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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?	3	Yes where applicable
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where applicable
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	Yes where applicable
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes where applicable
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes in general
4.7 Did budgets have to be adjusted?	3	On occasion renegotiation has taken place to stay within budget.

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes reasonably promptly
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.)	3	Yes where applicable
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes where applicable
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes where applicable
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?	2	Yes where applicable

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as part of Budgeting and Business Planning Process
5.2 Are outputs well defined?	3	Yes including National Performance Indicators
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes
5.5 Are outcomes well defined?	3	Yes
5.6 Are outcomes quantified on a regular basis?	3	Yes
5.7 Are unit costings compiled for performance monitoring?	2	In certain sectors
5.8 Are other data compiled to monitor performance?	2	Yes
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes in most cases
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes in certain sectors
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	Some Reviews take place but no specific organisational register of same
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	3	None completed in this expenditure bracket

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?	NA	None completed in this expenditure bracket
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 where applicable
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?	3	Yes where applicable
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes as part of post project review where required.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Yes a large number of significant changes have been made
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	Yes in some cases
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	No	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	No	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	NA	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	NA	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	NA	
7.6 Were reviews carried out by staffing resources independent of project implementation?	NA	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	NA	

<b>Dún Laoghaire Rathdown County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	The requirements of the PSC were brought to the attention of the relevant staff in 2018.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Some internal training has been carried out and further training is planned
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	A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. New structures being put in place to help adapt guidelines for dlr.
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	As dlr not a Sanctioning Authority
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Relevant departments take cognisance of recommendations in these reports
1.6 Have recommendations from previous QA reports been acted upon?	2	Relevant departments take cognisance of recommendations in these reports
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 – in depth review carried out
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	Informal processes have always been in place. Staff departures and retirements have impacted on dlr's capacity and ability to carry out formal reviews. New staff have been recruited so it is anticipated it will be possible to put a system of formal reviews in place during 2019
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	Informal processes have always been in place. Staff departures and retirements have impacted on dlr's capacity and ability to carry out formal reviews. New staff have been recruited so it is anticipated it will be possible to put a system of formal reviews in place during 2019.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	A Corporate Project Governance Board has been established to provide a governance framework for capital projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Relevant departments take cognisance of recommendations in these reports.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Needs Assessments and Business Cases used when making Preliminary Appraisal of projects.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	
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 as required
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	2	Yes as required
2.7 Were the NDFA consulted for projects costing more than €20m?	2	
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	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	2	
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Expenditure considered as part of 2019 Budget process.
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Yes, a robust process is in place to consider any additional expenditure before it is approved.

3.4 Was an appropriate appraisal method used?	2	Yes, a robust process is in place to consider any additional expenditure before it is approved.
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	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	Yes
3.11 Was the required approval granted?	3	Yes. Approved by Council in accordance with the relevant statutory requirements.
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	Yes
3.15 Have steps been put in place to gather performance indicator data?	2	Systems are in place for gathering of data to assess effectiveness of schemes where appropriate.
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Management Team held monthly meetings, Public Realm Forum and the Corporate Project Governance Board both held regular meetings.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes.
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	Yes.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	

4.7 Did budgets have to be adjusted?	2	At times.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	In the main.
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.)	N/A	Did not arise.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Did not arise.
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Yes.
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?	3	Did not arise.

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Outlined in Annual Budget, Department Business plans; Annual works programmes, Service Delivery Plan, Annual Service Plan and Performance Indicators.
5.2 Are outputs well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.3 Are outputs quantified on a regular basis?	3	Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout year through regular scheduled meetings and through continuous contact with relevant staff within departments.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Agresso Financial Management System, Stakeholder Meetings. Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.5 Are outcomes well defined?	3	Agresso Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan – Action Plan 2015 – 2019, PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
5.6 Are outcomes quantified on a regular basis?	3	Through regular reviews of performance.
5.7 Are unit costings compiled for performance monitoring?	3	
5.8 Are other data compiled to monitor performance?	2	

5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through the National Performance Indicators dlr's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department. Reports through Customer Relationship Management System (CRM)
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	dlr has an Internal Audit Unit in place
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	Informal post project reviews carried out on projects
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects over €20m to review
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	No projects in this category
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.
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	Informal post project reviews are being carried out at the end of construction 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	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		No services ceased in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?		No services ceased in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?		No services ceased in 2018

7.4 Have the conclusions reached been taken into account in related areas of expenditure?		No services ceased in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?		No services ceased in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?		No services ceased in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?		No services ceased in 2018

<b>Donegal County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	All senior staff at Divisional Manager level engaged fully with the process.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	IPA Training May 2016 attended by relevant staff. Due to staff movement some additional training may be required.
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?	2	Yes in respect of the QA stage.
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	Requirements are not clear in this regards. The area is still under consideration by the sector. (No project relevant to PSC)
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	NOAC's report of October 2018 has been shared with relevant staff.
1.6 Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
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	Chief Executive has signed off on the 2018 QA Public Spending Code and report has been published on Donegal County Councils website.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Internal Audit completed in-depth reviews for 2018. (see appendices)
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	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment
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	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Through management team discussion and formal consideration by senior management.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	In most cases, external funding is required for projects of this scale. This requires a formal proposal to be made to the funding authority (including financial considerations, value-for-money and other impact analysis).
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	Three projects under consideration exceeding €20m
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes.
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?	N/A	No requirement exists.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No requirement exists.
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?	N/A	Projects under consideration have yet to reach this stage.
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	N/A	
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?	N/A	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Requirement/relevance is project-dependent.
2.14 Have steps been put in place to gather performance indicator data?	2	Requirement/relevance is project-dependent.
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	Budget increase for specific purposes. Central Government Grants.
3.2 Are objectives measurable in quantitative terms?	3	Yes.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).

3.4 Was an appropriate appraisal method used?	N/A	Expansion of existing work programme. Grant-funded.
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	Expansion of existing programme
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
3.11 Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 21st November, 2018.
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	Expenditure due to be incurred in 2018 – grant funded by central government
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	Existing Local Authority Performance Indicators within the Roads Division.
3.15 Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate.
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects and that they be in line with approval in principle.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
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	The delivery of each capital project is assigned to a staff member of appropriate grade.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project progress is tracked and regular project meetings are held involving Council representatives, contractor representatives and, where relevant, consultant representatives.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects, once they go to construction, stick as close as is practicable to budget and time schedule.

4.7 Did budgets have to be adjusted?	2	Yes; On some occasions budgets have to be adjusted to meet contingencies, but changes are kept to a minimum
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	3	Given that programmes/projects can flex as they progress, it may be necessary to re-consider different elements/phases of ongoing projects. However, the underlying viability of the primary projects/programmes themselves were not in question.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes, where required.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, to the relevant department where required
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?	3	No-

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
5.2 Are outputs well defined?	3	National Performance Indicators for local Government.
5.3 Are outputs quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
5.5 Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.6 Are outcomes quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.7 Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
5.8 Are other data compiled to monitor performance?	3	Yes, budget performance and monitoring is in place. There are regular financial returns made to the Department (including EU/IMF returns on revenue/capital expenditure, borrowing, payroll etc.)
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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, minimum of 5% of the total value of all capital projects and 1% of the revenue projects on the project inventory averaged over a three year period.
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	The usual post-project actions have been or will be carried out where relevant and in the context of the requirements and reporting demands relating to the individual schemes and as may be required by project/programme funding agencies.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Recommendations are to be incorporated into further project plans.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	By Internal Audit staff and by funding agencies where applicable.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	

7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A
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<b>Dublin City Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	
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	Governance Guidelines have been produced and are available to all staff on DCC intranet
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?	3	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	2	
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	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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	New DCC Governance procedures have been in place since 2017. A key part of these procedures is the carrying out of post project reviews at the completion of 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?	n/a	9 post project reviews were carried out for projects in 2018 in line with the DCC Governance procedures. These projects were less than €20 million in value and do not meet the criteria requiring publishing of project reviews.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	A DCC Project Manager Network is in place since 2018. This facilitates communication between the Corporate Project Governance Board, the Corporate Project Support Office and Project Managers corporately. One of the key functions of the network is the communication of lessons learned and identification of areas of improvement.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	n/a	

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
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	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	3	
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	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Further work is being advised in this area
2.14 Have steps been put in place to gather performance indicator data?	2	Ongoing through the CPSO
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	

3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	Irish Water have completed an economic appraisal for the Dublin Region Leakage Reduction Programme
3.6 Did the business case include a section on piloting?		
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?		
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?		
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	
3.13 If outsourcing was involved were procurement rules complied with?	3	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
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.)	3	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	
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?	3	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	<ul style="list-style-type: none"> <li>• Annual Statutory Budget process</li> <li>• Corporate plan</li> <li>• Service plans</li> <li>• PMDS / Team Development Plans</li> <li>• Risk Management</li> <li>• SLA Agreements/Annual service plans which include KPI's</li> </ul>
5.2 Are outputs well defined?	3	<ul style="list-style-type: none"> <li>• National KPI's</li> <li>• Dublin City Council KPI's</li> <li>• Team Development plans(TDP) &amp; Personal Development plans (PDP) targets</li> <li>• SLA Targets</li> </ul>
5.3 Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Quarterly budget monitoring and reporting</li> <li>• Quarterly reporting to DHPCLG on Payroll, Borrowings, Capital &amp; Revenue Income and Expenditure, Debtors and GGB</li> <li>• Strategic Policy and Area Committees reporting</li> <li>• Half yearly review of TDP and PDP/Monthly Monitoring</li> <li>• Annual Report</li> <li>• KPI's</li> <li>• Department Statistical Returns</li> <li>• Regional Steering Group</li> <li>• LGMA</li> </ul>

5.4 Is there a method for monitoring efficiency on an on-going basis?	3	<ul style="list-style-type: none"> <li>• Procurement monitoring</li> <li>• Shared services review</li> <li>• Internal and External auditors</li> <li>• Quarterly budget reporting</li> <li>• Planned services / function reviews</li> <li>• Monthly meetings</li> </ul>
5.5 Are outcomes well defined?	3	<ul style="list-style-type: none"> <li>• Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans</li> <li>• Annual plans</li> </ul>
5.6 Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Annual Report</li> <li>• Annual Budgets</li> <li>• Quarterly Budget Monitoring</li> <li>• SPC reporting</li> <li>• Audit Committee</li> </ul>
5.7 Are unit costings compiled for performance monitoring?	2	<ul style="list-style-type: none"> <li>• Budget Monitoring</li> <li>• KPI's</li> <li>• Unit Costing where appropriate</li> </ul>
5.8 Are other data compiled to monitor performance?	3	<ul style="list-style-type: none"> <li>• TDP/PDP</li> <li>• VFM</li> <li>• All relevant matrix and reviewed</li> </ul>
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	<ul style="list-style-type: none"> <li>• Combination of all above</li> <li>• Formal reviews of some of DCC Departments / functions</li> <li>• Reports and Team Meetings</li> </ul>
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	<ul style="list-style-type: none"> <li>• External review is part of sectoral efficiency programme</li> <li>• European evaluation</li> </ul>
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	9 post project reviews were carried out for projects in 2018 in line with the DCC Governance Procedures
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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	
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?	3	

6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Lessons learned are noted in Post Project Reviews. Further work is required in the development of post project reviews.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Fingal County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Some training has been provided which directly relates to the PSC. FCC is committed to providing ongoing training in relation to areas such as procurement, etc.
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	Local Government Sector guidance is in place and has been followed.
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	Findings issued within and followed up
1.6 Have recommendations from previous QA reports been acted upon?	3	Recommendations have been followed up
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	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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.	1	FCC proposes to develop a process for selecting and reviewing completed projects. Reviews are currently taking place on an ad-hoc basis.
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?	1	No formal post projects reviews were completed in 2018.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Recommendations from previous in-depth checks are recorded and tracked. Future recommendations resulting from Post Project Reviews will be included on this tracker.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	No formal post projects reviews have been undertaken.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
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	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	
2.7 Were the NDFA consulted for projects costing more than €20m?	1	Swords Cultural Quarter – NDFA not consulted
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	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	
2.14 Have steps been put in place to gather performance indicator data?	2	
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	3	

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	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
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	
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?	3	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
4.7 Did budgets have to be adjusted?	3	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	

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.)	3	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
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?	N/A	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	
5.2 Are outputs well defined?	3	
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	3	
5.8 Are other data compiled to monitor performance?	3	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	1	No reviews carried out in 2018
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	N/A	

scheme duration was five years or more?		
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	
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?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Galway City Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	Relevant staff have been notified of their obligations under the PSC. Follow-up Training is required.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Training provided, but further PSC training required for relevant staff.
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 document has been adapted for LA sector and is available on the intranet.
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?	2	Agreements in place with relevant agencies.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Audit recommendations are distributed to Senior Management Team (SMT) and Audit Committee.
1.6 Have recommendations from previous QA reports been acted upon?	2	SMT progress reports on all audit recommendations.
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	PSC QA Report has been signed by CE, issued to NOAC; and published on the City Council website.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	2	Required samples or both Revenue and Capital spending have been reviewed.
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.	3	The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement for Post Project reviews.
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?	N/A	No Capital Projects were concluded in 2018.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	SMT progress reports on all audit recommendations.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Decisions are based in part on SMT progress reports on all audit recommendations.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	Business cases presented and approved by Elected Members.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Business cases presented and approved by Elected Members.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Max project value estimated at €18 million.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Business cases presented and approved by Elected Members.
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	Compliance with Gov Dept funding requires Approval in Principle.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
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	Departmental Guidelines on Project Development used when preparing appraisals.
2.9 Was approval granted to proceed to tender?	3	Departmental Guidelines on Project Development.
2.10 Were procurement rules complied with?	3	Departmental Guidelines on Project Development.
2.11 Were State Aid rules checked for all supports?	3	Rules applied when Funding Requests made.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	2	Tenders subject to MEAT and Weightings.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Departmental Guidelines on Project Development.
2.14 Have steps been put in place to gather performance indicator data?	2	Ongoing.
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?	N/A	
3.2 Are objectives measurable in quantitative terms?	N/A	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	
3.4 Was an appropriate appraisal method used?	N/A	

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	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
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?	N/A	
3.15 Have steps been put in place to gather performance indicator data?	N/A	
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Funding Dept / Council approved
4.2 Did management boards/steering committees meet regularly as agreed?	2	Regular Meetings were held
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Senior Engineer or Admin Officer
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	Yes – Senior Engineer / Appointed Consultants
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monthly Projects Reports
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Stages of Roads Project have been delayed
4.7 Did budgets have to be adjusted?	2	Yes – Due to noted delays
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Negotiated Amendments

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.)	3	Land issues and Stalled stages of projects
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	2	Decision at Executive and Council levels
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Pre-spending approvals sought
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?	0	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	2	The majority of the 32 Service Levels have stated objectives
5.2 Are outputs well defined?	2	Key Performance Indicators and objective targets are set
5.3 Are outputs quantified on a regular basis?	2	Quarterly reports to SPCs and to Council
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Monthly and quarterly Finance Reporting
5.5 Are outcomes well defined?	2	Quarterly monitoring of KPI progress
5.6 Are outcomes quantified on a regular basis?	2	Monthly and quarterly KPI and objective reporting
5.7 Are unit costings compiled for performance monitoring?	2	Limited evidence of the use of Unit Costings as part of performance monitoring
5.8 Are other data compiled to monitor performance?	2	Monthly and quarterly KPI and objective reporting
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Monthly and quarterly KPI and objective reporting
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Limited evidence of the use of non-financial data gathering as part of performance monitoring
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	N/A	No Capital Projects completed in 2018
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	N/A	

scheme duration was five years or more?		
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?	N/A	
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?	0	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No current expenditure programme was terminated during 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Galway County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	2018 is the fifth year of the PSC in Local Government. Senior Staff have been briefed on their obligations
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Briefings /Training were provided in 2018 to the relevant staff.
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	2018 is fifth year of PSC and while the revised National QA Guidance is being complied with, The latest Guidance was issued for the sector in Feb 2017.
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	No Projects relevant to the PSC currently
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	The recommendation to indicate a process of information and training throughout the organisation was carried out through an awareness briefing sessions over the past years which included the circulation of guidance notes plus a full suite of information / guidance placed on the intranet. Face to face meetings occurred with the relevant seniors in each section. Also, as previously advised in the past where our Internal Auditor has carried out spot checks (on services), reports and recommendations would have been sent to the relevant unit for review and application
1.6 Have recommendations from previous QA reports been acted upon?	2	Yes, see above answer. Also, Internal Audit recommendations have been acted upon. Some improvement should be considered on the Capital coding structure.
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. CE has signed off
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required Sample reviewed
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.	3	With large projects (e.g.: TII / other ROADS / Housing projects) Post project evaluations are integral).
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?	3	Where required

1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Yes
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, both to GCC's internal standards + sanctioning body standards
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, in co-ordination with sanctioning body standards
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, as per sanctioning body funding requirements
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, as per sanctioning body funding requirements
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Carried out by other Bodies which then provide funding to GCC
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Carried out by other Bodies which then provide funding to GCC
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	Yes
2.9 Was approval granted to proceed to tender?	3	Yes
2.10 Were procurement rules complied with?	3	Yes, full tender process complied with
2.11 Were State Aid rules checked for all supports?	3	Yes, we understand that this applies to grants which are subject to separate audit
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, full tender process complied with
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	KPI's were set for each project
2.14 Have steps been put in place to gather performance indicator data?	3	Yes, ongoing monitoring in place
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

3.1 Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2018
3.2 Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2018
3.4 Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2018
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2018
3.6 Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2018
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	No programmes relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programmes relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2018
3.11 Was the required approval granted?	N/A	No programmes relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programmes relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2018
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?	N/A	No programmes relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2018
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Contracts were awarded and signed following procurement tender competitions
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, GCC has specific design & implementation sections for all major funding streams (Roads, Housing, and flood mgmt.). In the case of TII projects formal Steering Committees are in place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Formal programme co-ordinators are appointed
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	Formal project managers are appointed

4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports reviewed at regular Management Team Meetings – Monthly meetings of the Steering Committee include progress reports.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
4.7 Did budgets have to be adjusted?	3	Yes – with consent of relevant body (TII)
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	Yes	Economic & Environmental conditions dictated/changed progression.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Re-appraisals were carried out
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes – with consent of relevant body (TII)
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?	3	Some projects were postponed or curtailed

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as per Budget Report and Annual Business Plan.
5.2 Are outputs well defined?	3	National KPI's are in place for Galway County Council
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings. FMS reviews on budgets v's actual
5.5 Are outcomes well defined?	3	Outcomes are considered as part of the business plan objectives
5.6 Are outcomes quantified on a regular basis?	3	Outcomes are directly measured & correlated back to expenditure/inputs
5.7 Are unit costings compiled for performance monitoring?	3	LGMA performance Management Indicators (eRtns)
5.8 Are other data compiled to monitor performance?	3	Presented at Management Team Meetings periodically
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, in particular the LGMA evaluates via BPI models
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		

<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	1	Carried out where specifically required by funding bodies
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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
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?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Carried out where specifically required by funding bodies
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Carried out where specifically required by funding bodies
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	May be carried out by independent consultants in the case of large Engineering projects
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018

<b>Kerry County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	2018 is the fifth year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Internal training provided to staff. Senior staff attended DPER training provided in Cork in April 2016. Guidance circulated annually to all relevant staff.
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. A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
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	No project relevant to PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. Recommendations notified to Senior Management Team for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
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 – certified by CE, submitted to NOAC and published.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – required sample reviewed
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	Yes – in relation to qualifying 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	1 Completed
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes – in relation to qualifying projects.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	The recommendations of PPRs are input into a process improvement system and inform future resource allocation decisions.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, in relation to qualifying projects. Projects in this category are at the very early stages of consideration
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with relevant body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In relation to qualifying projects
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. In relation to qualifying projects
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	CBA was submitted to DTTAS for South Kerry Greenway
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
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?	N/A	
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	3	Yes, in all cases
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable for Local Government.
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	On the basis that early stage project appraisal will highlight financial benefits.
2.14 Have steps been put in place to gather performance indicator data?	2	
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Relates to planned programmes
3.2 Are objectives measurable in quantitative terms?	3	All objectives set out relate to planned programmes and have identifiable outcomes as per Performance Indicators
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Submitted and approved as part of corporate budget process.

3.4 Was an appropriate appraisal method used?	3	
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	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
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?	3	Local Government Performance Indicators are set out by NOAC and the LGMA.
3.15 Have steps been put in place to gather performance indicator data?	3	Kerry County Council complies with the methodology of gathering information for Performance Indicators as set out by NOAC
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, for all projects where a contract has been awarded
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In the majority of cases Yes
4.7 Did budgets have to be adjusted?	3	In exceptional cases.

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	N/A	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, this is a requirement.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National Performance Indicators are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific areas.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Budget performance monitoring in place.
5.5 Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
5.6 Are outcomes quantified on a regular basis?	2	Yes – Annual Reports, regular reports to the elected members & national Performance Indicators
5.7 Are unit costings compiled for performance monitoring?	2	Yes – where applicable
5.8 Are other data compiled to monitor performance?	3	Local Service Indicators developed
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Spending programme defined as part of the Annual Budget Process, and regular monitoring of budgets by Finance Dept and Budget Holders
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Efficiency Unit in place in Kerry County Council
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	1 complete.

6.2 Was a post project review completed for all projects/programmes exceeding €20m?	3	Yes
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	
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	
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	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018

<b>Kildare County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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 – all budget holders informed / made aware of the requirements of the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes
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 – a guidance note for Local Authorities has been developed, reviewed and updated to take account of feedback from NOAC
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	In 2018 there were no agencies that were in receipt of funds in excess of €500,000. This situation will continue to be monitored
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
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 – report submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – Required sample subjected to in-depth checking
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.	N/A	Not applicable
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?	N/A	Not applicable
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	N/A	Not applicable
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	Not applicable
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes – in conjunction with the relevant Government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	There were no projects exceeding €20 million
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – in conjunction with the relevant government body/agency
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 – approval would be required in order to secure (grant) funding from the relevant government body/agency.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	There were no projects which required a CBA/CEA
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No such projects
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?	N/A	No such projects
2.9 Was approval granted to proceed to tender?	N/A	No such projects
2.10 Were procurement rules complied with?	N/A	No such projects
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government Sector
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	No such projects
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	N/A	No such projects
2.14 Have steps been put in place to gather performance indicator data?	N/A	Not applicable
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	N/A	Not applicable
3.2 Are objectives measurable in quantitative terms?	N/A	Not applicable
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No such projects
3.4 Was an appropriate appraisal method used?	N/A	Not applicable

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No such projects
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?	N/A	Not applicable
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	Not applicable
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Not applicable
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?	N/A	Not applicable
3.15 Have steps been put in place to gather performance indicator data?	N/A	Not applicable
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes, where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, in most cases internal project/programme co-ordinators were put in place
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	Yes, in most cases internal project/programme co-ordinators were put in place
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis in most cases – formally and informally
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency
4.7 Did budgets have to be adjusted?	3	Yes – up and down

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	N/A	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Not applicable
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes – approval would be required in order to draw down (grant) funding from the relevant government body/agency
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
5.2 Are outputs well defined?	1	Not relevant to all services / departments. National KPIs are in place for some services in the Local Government Sector.
5.3 Are outputs quantified on a regular basis?	1	Not relevant to all services / departments. Regular budget performance and monitoring is in place
5.4 Is there a method for monitoring efficiency on an on-going basis?	1	Yes; budget performance and monitoring is in place
5.5 Are outcomes well defined?	1	The development of the Annual Service Plans will enhance this measurement
5.6 Are outcomes quantified on a regular basis?	1	The development of the Annual Service Plans will enhance this measurement
5.7 Are unit costings compiled for performance monitoring?	1	In some instances and where possible
5.8 Are other data compiled to monitor performance?	1	In some instances and where possible
5.9 Is there a method for monitoring effectiveness on an on-going basis?	1	In some instances and where possible
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	N/A	Not applicable
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

6.1 How many post project reviews were completed in the year under review?	N/A	No projects relevant to the PSC in 2018
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No projects relevant to the PSC in 2018
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	No projects relevant to the PSC in 2018
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?	1	Yes
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?	N/A	No projects relevant to the PSC in 2018
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	No projects relevant to the PSC in 2018
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	No projects relevant to the PSC in 2018
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	No projects relevant to the PSC in 2018
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2018

<b>Kilkenny County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	As above.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Yes
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
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?	2	Yes. Review of Annual Workforce Plan. Ongoing internal, local government and 3 <sup>rd</sup> party audits.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	None in 2018. However, it is intended that a review will be carried out by internal audit on one of the projects completed last year.
1.6 Have recommendations from previous QA reports been acted upon?	2	NOAC Report Coordinator has recommended to the internal auditor to include follow ups to previous reports as part of their Annual Work Programme
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	See above
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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.	3	
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?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project is this category
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	All projects are subject to a period of public consultation before a formal decision is made
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
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A
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	Yes
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	Not Applicable to Local Government
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Yes, each project that has progressed to Tender stage would have a specification including objectives with expected timescale. Level of detail varies dependent on size of project.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes. Responsibility lies with budget holder/project manager with ongoing reviews by Finance Department.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Yes, as part of the annual budget and annual work programme
3.2 Are objectives measurable in quantitative terms?	2	Objectives can be measured by performance indicators and review of annual work programme
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	n/a	No item in the inventory comes under this category

3.4 Was an appropriate appraisal method used?	N/A	No item in the inventory comes under this category
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	No	The items falling into this category are either an ongoing essential function of the local authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out at local level ,e.g RAS Scheme
3.6 Did the business case include a section on piloting?	N/A	See above
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	See above
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No item in the inventory comes under this category
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes – RAS housing units
3.11 Was the required approval granted?	3	Yes
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?	3	Yes
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	National KPI's
3.15 Have steps been put in place to gather performance indicator data?	3	Yes
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within sections meet on regular basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M and for many other projects. Internal coordination teams,with an identified staff member taking ownership of the project in place in other instances.
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	Staff at appropriate level are given responsibility for specific projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Management Accounts are produced monthly. Progress reports are produced for all significant projects. Elected members appraised regularly through the CE's monthly report.

4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	One project has incurred significant extra cost due to 3 <sup>rd</sup> party actions
4.7 Did budgets have to be adjusted?	3	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?		n/a
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	The three-year capital budget is reviewed on an annual basis having regard to changing circumstances. Should the budgeted funding not meet projections or local or national priorities change, projects may be adjusted or postponed accordingly

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes Annual Budget Plan reflects core objectives and team plans of each section
5.2 Are outputs well defined?	3	Yes. National KPI's are in place for most sectors in Local Government.
5.3 Are outputs quantified on a regular basis?	3	Yes. Annual KPIs for each specific service
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans & Internal Review. Monthly reviews of management accounts.
5.5 Are outcomes well defined?	2	Yes
5.6 Are outcomes quantified on a regular basis?	3	Yes. Review of Annual Service Plans, monthly reports from the CE to the elected members.
5.7 Are unit costings compiled for performance monitoring?	3	Yes
5.8 Are other data compiled to monitor performance?	2	Monthly management accounts, individual reports on jobs through the Agresso financial system.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	In addition to KPI's-Team meetings. Management meetings, feedback from members and through engaging with the public.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Internal audit
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		

<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	1	N/A
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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
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	NOAC Report Coordinator has advised internal auditor to include follow ups to previous reports as part of their Annual Work Programme
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)		N/A
6.7 Were changes made to practices in light of lessons learned from post-project reviews?		N/A
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	N/A
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2018

<b>Laois County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	All relevant staff and agencies have been notified of their obligations under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	External training for 2 No staff on 26 <sup>th</sup> May 2016
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	Heads of Finance Working Group developed guidelines on adapting the PSC to Local Authorities structures and approach
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?	3	No funding greater than €500k granted
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. Recommendations are notified to relevant parties for review and application
1.6 Have recommendations from previous QA reports been acted upon?	2	Ongoing monitoring carried out by Internal Audit
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 Required sample reviewed
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.	3	Relevant staff have been reminded of their obligations to carry out post-project reviews as required and this will be checked by Internal Audit annually
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?	3	1 to be carried out in 2019 in respect of Conniberry Way Housing Scheme. Not applicable to 2 Housing Capital Schemes.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Relevant staff have been advised of this requirement and checks will be carried out by Internal Audit
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Relevant staff have been advised of this requirement and checks will be carried out by Internal Audit
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	Score relates to Housing, Development Mgm, Recreation & Amenity Code. Not applicable to Roads & Fire Service Code
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Score relates to Housing, Roads, Fire Service, Recreation & Amenity and Development Mgm Codes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Not applicable to any Code
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Score relates to Housing, Development Mgm, Fire Service, Recreation & Amenity Codes. Not applicable to Roads Code
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	Score relates to Housing, Roads, Fire Service, Recreation & Amenity and Development Mgm Code
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Not applicable to Housing, Roads, Fire Service, Recreation & Amenity Codes
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Not applicable to any Code
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	Score relates to Housing, Roads & Recreation & Amenity. Not applicable to Development Mgm & Fire Service Code
2.9 Was approval granted to proceed to tender?	3	Score relates to Housing, Roads & Recreation & Amenity Projects. Not applicable to Dev Mgm & Fire Code
2.10 Were procurement rules complied with?	3	Score relates to Housing, Roads, Fire Service, Recreation & Amenity. Not applicable to Dev Mgm Code
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable to Roads and Development Mgm Codes
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	Score relates to Housing, Roads & Recreation & Amenity. Not applicable to Dev Mgm & Fire Code
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Score relates to Housing, Roads Not applicable to Development Mgm, Fire & Recreation & Amenity Code
2.14 Have steps been put in place to gather performance indicator data?	2	Score relates to Housing, Roads and Development Mgm Code
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Score relates to Housing & Roads
3.2 Are objectives measurable in quantitative terms?	3	Score relates to Housing & Roads
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Roads – Yes, business case based on annual funding requirements for Road Maintenance

3.4 Was an appropriate appraisal method used?	3	Score relates to Housing & Roads
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Score relates to Housing & Roads
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Score relates to Housing & Roads
3.11 Was the required approval granted?	3	Score relates to Housing & Roads
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?	3	Score relates to Housing & Roads
3.15 Have steps been put in place to gather performance indicator data?	3	Score relates to Housing & Roads
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Score relates to Housing, Roads, Corporate Code
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes -Score relates to Housing, Roads, Corporate Code
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes -Score relates to Housing, Corporate Code
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	Yes -Score relates to Roads, Corporate Code
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes -Score relates to Housing, Roads, Corporate Code
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes -Score relates to Housing, Roads, Corporate Code
4.7 Did budgets have to be adjusted?	3	Score relates to Housing, Roads, Corporate & Code

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Score relates to Housing, Roads, Corporate Code
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.)	N/A	N/A
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Score does not apply to Corporate
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	<ul style="list-style-type: none"> <li>• Water Services – Annual Service Plan</li> <li>• Planning – There are clear objectives</li> <li>• LEO – As per Local Enterprise Development Plan</li> <li>• Community – As per Business Plan</li> <li>• My Pay – Objectives set annually which are monitored by the Program Board</li> <li>• Sports – Annual Service Plan</li> <li>• Arts – Objectives in Arts Bus Plan</li> </ul>
5.2 Are outputs well defined?	3	<ul style="list-style-type: none"> <li>• Water Services – Annual Service Plan</li> <li>• Planning – Outputs are well defined</li> <li>• LEO – Annual Targets submitted to Enterprise Ireland</li> <li>• Community – As per Business Plan</li> <li>• MyPay – SLA in place with clients</li> <li>• Arts – Defined Arts Business Plan</li> </ul>
5.3 Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Water Services – Annual Service Plan</li> <li>• Planning – Yes</li> <li>• LEO – Performance Monitoring System updated monthly basis for monitoring by Enterprise Ireland</li> <li>• Community – As per Business Plan</li> <li>• MyPay – SLA in place with clients</li> <li>• Sports – Quarterly &amp; Annually</li> <li>• Arts – Outputs quantified in Arts Bus Plan and Team Plan</li> </ul>

5.4 Is there a method for monitoring efficiency on an on-going basis?	3	<ul style="list-style-type: none"> <li>• Water Services – Annual Service Plan</li> <li>• Planning – Quarterly reports , including PDP</li> <li>• LEO – Quarterly cashflows submitted to Enterprise Ireland to ensure compliance/efficiency</li> <li>• MyPay – SLA in place with clients</li> <li>• Sports – LECP – Actions Review</li> <li>• Arts – Arts Bus Plan &amp; Team Plan</li> </ul>
5.5 Are outcomes well defined?	3	<ul style="list-style-type: none"> <li>• Water Services – Annual Service Plan</li> <li>• Planning – Outcomes are well defined</li> <li>• LEO – Outcomes clearly defined by number of new business start ups/new jobs created/uptake of LEO support/programme</li> <li>• Community – As per Business Plan &amp; LECP Plan</li> <li>• MyPay – SLA in place with clients</li> <li>• Arts – As per Arts Business Plan</li> </ul>
5.6 Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Water Services – Annual Service Plan</li> <li>• Planning – Outcomes are quantified on a regular basis</li> <li>• LEO – Annual Employment Survey carried out to ascertain number of new jobs created in LEO supported business/monthly updates to EI</li> <li>• Community – As per Business Plan &amp; LECP Plan</li> <li>• MyPay – SLA in place with clients</li> <li>• Arts – Arts Bus Plan &amp; Team Plan</li> </ul>
5.7 Are unit costings compiled for performance monitoring?	3	<ul style="list-style-type: none"> <li>• Planning – Cost per capita is a PI</li> <li>• MyPay – SLA in place with clients</li> <li>• Arts – Quarterly Reports</li> </ul>
5.8 Are other data compiled to monitor performance?	3	<ul style="list-style-type: none"> <li>• Planning – National PI, Quarterly Reports, End of Year Sign Offs</li> <li>• LEO – Quarterly cashflows submitted to EI/Annual returns to EI/ongoing evaluation of LEO supports</li> <li>• MyPay – SLA in place with clients</li> </ul>
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	<ul style="list-style-type: none"> <li>• Planning – Quarterly Reports</li> <li>• Performance Monitoring System updated on monthly basis</li> <li>• Community – Evaluation and review of outcomes</li> <li>• MyPay – SLA in place with clients</li> <li>• Arts – Evaluation &amp; review of outcomes</li> </ul>
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	<ul style="list-style-type: none"> <li>• Planning – This will be revised</li> <li>• LEO – All training programmes are evaluated on completion. Annual Business Reviews carried out on LEO supported clients, Employment Survey carried out annually.</li> <li>• Community – Files ready for audit.</li> <li>• MyPay – Governance review carried out in 2016</li> <li>• Arts – Files ready for audit.</li> </ul>
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		

<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	Score relates to Housing
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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	Score relates to Housing
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?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Score relates to Housing
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Score relates to Housing
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	Score relates to Housing
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		
7.2 Did those reviews reach conclusions on whether the programmes were efficient?		
7.3 Did those reviews reach conclusions on whether the programmes were effective?		
7.4 Have the conclusions reached been taken into account in related areas of expenditure?		
7.5 Were any programmes discontinued following a review of a current expenditure programme?		
7.6 Were reviews carried out by staffing resources independent of project implementation?		
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?		

<b>Leitrim County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	All Senior Management, budget holders and project staff are aware of PSC requirements under the code.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Training on Tender And Contract Management (incorporating the requirements of the Public Spending Code) was delivered to Senior Management in April 2018
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. A guidance document (February 2018 )was developed for the QA Process adapting the PSC to Local Government structures and approach
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?	Not applicable	This has not arisen as Leitrim County Council does not fund external bodies for>500k.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations are notified to relevant parties for review and application
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
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	The Internal Audit plan will consider a sample of projects for post –evaluation as part of the Internal Audit work programme.
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?	1	None but this area will be addressed going forward
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	This process will be developed. Project evaluations will be incorporated into the internal audit programme 2019/2020
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	Not applicable	Not applicable

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	Appraisal methods have been applied in co-ordination with relevant funding body.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	Not applicable	Not Applicable
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Preliminary appraisals are carried out in accordance with the sanctioning authorities guidelines where appropriate.
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?	Not applicable	No requirement exists
2.7 Were the NDFA consulted for projects costing more than €20m?	Not applicable	No requirement exists
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	Projects under consideration have not gone out to tender – however those that have reached preparation for tender stage are in line with approval 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?	Not applicable	Not applicable
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Yes
2.14 Have steps been put in place to gather performance indicator data?	2	Yes
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?		No programmes relevant to PSC in 2018
3.2 Are objectives measurable in quantitative terms?		No programmes relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?		No programmes relevant to PSC in 2018
3.4 Was an appropriate appraisal method used?		No programmes relevant to PSC in 2018

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?		No programmes relevant to PSC in 2018
3.6 Did the business case include a section on piloting?		No programmes relevant to PSC in 2018
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?		No programmes relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?		No programmes relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?		No programmes relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?		No programmes relevant to PSC in 2018
3.11 Was the required approval granted?		No programmes relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?		No programmes relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?		No programmes relevant to PSC in 2018
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?		No programmes relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?		No programmes relevant to PSC in 2018
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Signed contracts are in line with the approval in principles where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Meetings took place in accordance with management and performance as appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were appointed where appropriate
4.4 Were project managers, responsible for delivery appointed and were the project managers at a suitable senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Projects are ongoing but monitored at all times
4.7 Did budgets have to be adjusted?	3	If any adjustments need to be carried out, they are done so in a structured manner

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Changes if any are made in a timely manner
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.)	Not applicable	Not relevant
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	Not applicable	Not relevant
4.11 If costs increased was approval received from the Sanctioning Authority?	3	If costs did increase then approval would be sought.
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?	Not applicable	No

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Spending Programme defined as part of the Annual Budget process. Annual Service Plans - Road works programs, Regional Waste Management Plans (RWMP) etc + Legislation & Standards
5.2 Are outputs well defined?	3	Outputs are defined through the Budget process and annual service plans. National KPI's are in place also.
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services. Regular management & progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports & returns.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance.
5.5 Are outcomes well defined?	3	Outputs are quantified especially in relation to national performance indicators
5.6 Are outcomes quantified on a regular basis?	3	Yes. The further development of the Annual Service Plans will enhance this measurement. Also Annual reports & returns & mid-year reviews. Also Project Vision is in place.
5.7 Are unit costings compiled for performance monitoring?	3	Unit costs are collated across a number of key performance indicators.
5.8 Are other data compiled to monitor performance?	3	Performance monitored through annual service plan and team plans and the PMDS which are monitored on a regular basis through the year.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	As above.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local performance indicators within the local authority assist with the evaluation of programmes /projects .

<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?		Not applicable
6.2 Was a post project review completed for all projects/programmes exceeding €20m?		Not applicable
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?		Not applicable
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?		Not applicable
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?		Not applicable
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)		Not applicable
6.7 Were changes made to practices in light of lessons learned from post-project reviews?		Not applicable
6.8 Were project reviews carried out by staffing resources independent of project implementation?		Not applicable
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		Not applicable
7.2 Did those reviews reach conclusions on whether the programmes were efficient?		Not applicable
7.3 Did those reviews reach conclusions on whether the programmes were effective?		Not applicable
7.4 Have the conclusions reached been taken into account in related areas of expenditure?		Not applicable
7.5 Were any programmes discontinued following a review of a current expenditure programme?		Not applicable
7.6 Were reviews carried out by staffing resources independent of project implementation?		Not applicable
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?		Not applicable

<b>Limerick City and County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	Procurement portal is accessible to all staff & updated on an on-going basis, available on Council's Intranet page
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Information sessions available to staff
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?	N/A	PSC has not been adapted
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?	3	Yes on relevant projects
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	1	Recommendations have been disseminated to appropriate sections
1.6 Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
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	Independent Review by Internal Auditor
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.	1	Process currently under way for implementation of PPR on all 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?	1	Process currently under way for implementation of PPR on all projects
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	Process currently under way for implementation of PPR on all projects
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	Process currently under way for implementation of PPR on all projects

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
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)	3	Yes
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?	N/A	No Projects applicable
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No Projects applicable
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	Yes
2.9 Was approval granted to proceed to tender?	2	Yes
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	3	Yes
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Yes
2.14 Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Yes
3.2 Are objectives measurable in quantitative terms?	3	Yes
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Business case prepared where applicable
3.4 Was an appropriate appraisal method used?	2	Yes

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	
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	No Pilot scheme undertaken 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Pilot scheme undertaken 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No Pilot scheme undertaken 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Pilot scheme undertaken 2018
3.11 Was the required approval granted?	3	Included in budget process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	1	Process currently underway for implementation of analysis system
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes
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	Process currently underway for implementation of analysis system
3.15 Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Typically all within time and budget
4.7 Did budgets have to be adjusted?	2	Adjusted as required
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes

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.)	3	Yes
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
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?	Y	Yes

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes
5.2 Are outputs well defined?	3	Yes
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Process currently underway for implementation of analysis system
5.5 Are outcomes well defined?	3	Yes
5.6 Are outcomes quantified on a regular basis?	2	Process currently underway for implementation of analysis system
5.7 Are unit costings compiled for performance monitoring?	2	Process currently underway for implementation of analysis system
5.8 Are other data compiled to monitor performance?	2	Process currently underway for implementation of analysis system
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Process currently underway for implementation of analysis system
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Process currently underway for implementation of analysis system
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?		Process currently under way for implementation of PPR on all projects
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No Projects applicable

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	No Projects applicable
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?	1	Process currently under way for implementation of PPR on all projects
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?	1	Process currently under way for implementation of PPR on all 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	Process currently under way for implementation of PPR on all projects
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Process currently under way for implementation of PPR on all projects
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Process currently under way for implementation of PPR on all projects
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No Projects Applicable
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No Projects Applicable
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No Projects Applicable
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No Projects Applicable
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No Projects Applicable

<b>Longford County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Training has been provided to relevant staff.
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?	2	Some local authority guidance is available.
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?	2	Local Authority does not have a significant role in this regard yet.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	
1.6 Have recommendations from previous QA reports been acted upon?	2	Audit Findings Tracker used to follow up p on recommendations.
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	
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.	1	There is room for improvement in relation to post project reviews generally.
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?	1	There have been a limited number of significant capital projects completed in 2018.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	There is room for improvement in relation to post project reviews.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Improvement actions have been implemented following post project reviews in the past.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	There were no projects greater than €5m.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	2	There is room for improvement in relation to capital appraisal.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	There were no projects greater than €20m.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	There is room for improvement in relation to capital appraisal
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	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	There were no projects that required CBA/CEA.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	There were no projects greater than €20m
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	Council's procurement unit ensures procurement compliance prior to tender.
2.9 Was approval granted to proceed to tender?	3	Council's procurement unit ensures procurement compliance prior to tender.
2.10 Were procurement rules complied with?	2	There was substantial compliance with procurement in most instances. Recommendations for improvements have been issued by the Council's procurement officers.
2.11 Were State Aid rules checked for all supports?	N/A	No evidence that projects had state aid implications.
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	More awareness required of using PIs as part of project management.
2.14 Have steps been put in place to gather performance indicator data?	2	More awareness required of using PIs as part of project management.
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	Additional expenditure under existing programmes
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	Additional expenditure under existing programmes

3.4 Was an appropriate appraisal method used?	N/A	Additional expenditure under existing programmes
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	Additional expenditure under existing programmes
3.6 Did the business case include a section on piloting?	N/A	Additional expenditure under existing programmes
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	Additional expenditure under existing programmes
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Additional expenditure under existing programmes
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	Additional expenditure under existing programmes
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	Additional expenditure under existing programmes
3.11 Was the required approval granted?	N/A	Additional expenditure under existing programmes
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	Additional expenditure under existing programmes
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Additional expenditure under existing programmes
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	Additional expenditure under existing programmes will be evaluated at the end of the year.
3.15 Have steps been put in place to gather performance indicator data?	2	Yes both programmes are already measured on outputs
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Two went over time, one went over budget
4.7 Did budgets have to be adjusted?	3	Yes, additional work completed on Roads project.

4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Yes
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	Only in one case
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	2	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	2	Yes change orders were permitted under form of contract in two cases
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?	3	Funding has withdrawn in one case

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Budget for current expenditure agreed in advance at annual general meeting of Council and by sponsoring agency where applicable.
5.2 Are outputs well defined?	3	Current expenditure outputs linked to corporate plan and unit objectives. For some projects, KPIs are agreed with Departmental sponsoring agencies.
5.3 Are outputs quantified on a regular basis?	3	Regular reviews are undertaken at operational and management team level.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Spend is compared to budget at regular intervals.
5.5 Are outcomes well defined?	2	Yes. Can be improved in some areas.
5.6 Are outcomes quantified on a regular basis?	2	Yes
5.7 Are unit costings compiled for performance monitoring?	2	More widespread use of appraisal for current expenditure projects are required.
5.8 Are other data compiled to monitor performance?	2	Better use of comparative data could be made.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes. Regular review of progress at operational and management team level and by external sponsoring bodies.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	This area could be improved.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

6.1 How many post project reviews were completed in the year under review?	3	More awareness and training on post project reviews is required. Reviews were carried out in Regeneration and Recreation and Amenity.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No capital projects of this size.
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	No capital projects of this size.
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?	N/A	No capital projects of this size.
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?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Lessons were learned and implemented.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	Internal Audit have a role in monitoring post project reviews on capital projects. Improved data on capital projects is required.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	None relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	None relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None relevant to PSC in 2018

<b>Louth County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2.5	All relevant staff and agencies have been informed of the requirements of the PSC & is included as an item on the agenda of Procurement Steering Committee Meetings
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Guidance is provided in preparation of the PSC inventory but specific training has not been undertaken
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. A guidance document has been developed for the QA adapting the PSC to Local Government structures & approach
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	No projects relevant to the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	2018 Is the 5 <sup>th</sup> years of the QA exercise in Local Government sector.
1.6 Have recommendations from previous QA reports been acted upon?	2	2018 Is the 5 <sup>th</sup> years of the QA exercise in Local Government sector.
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 - Report submitted
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required sample reviewed
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.	1	All projects are reviewed in line with the original submission to the relevant Department / Agency to ensure they meet the targets. Post Project Review Template developed & presented at Procurement Steering Committee Meetings.
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?	1	1 Relevant stakeholders notified of the Post Project Review.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	Is agenda item on Procurement Steering Committee Meetings, and Post Project Review template developed.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	Yes, where applicable
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	There are no projects of this value
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	2	Yes. In conjunction with the relevant government body/ agency
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	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes. In conjunction with the relevant government body/ agency
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	There are no projects of this value
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	Tenders were in line with approvals
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?	3	N/A in Local Government
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	1	No
2.14 Have steps been put in place to gather performance indicator data?	1	Post Project Review Template developed & used to assess performance
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2018
3.2 Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2018
3.4 Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2018

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2018
3.6 Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2018
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	No programmes relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programmes relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2018
3.11 Was the required approval granted?	N/A	No programmes relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programmes relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2018
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?	N/A	No programmes relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2018
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	2	Yes where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	2	Internal co-ordinating team in place In most cases
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	Internal co-ordinating team in place In most cases
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	internal co-ordinating team in place in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	2	Yes. Up and down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes

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.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Grant approval received
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

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process.
5.2 Are outputs well defined?	3	National KPI's are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	3	The Annual Service Delivery Plan enhances this measurement.
5.6 Are outcomes quantified on a regular basis?	1	The Annual Service Delivery Plan enhances this measurement.
5.7 Are unit costings compiled for performance monitoring?	1	No
5.8 Are other data compiled to monitor performance?	2	Yes
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	The Annual Service Delivery Plan enhances this measurement
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?		No
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	One, in conjunction with the relevant funding agency
6.2 Was a post project review completed for all projects/programmes exceeding €20m?		N/A

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
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
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	Yes
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Yes
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Yes
6.8 Were project reviews carried out by staffing resources independent of project implementation?	1	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018

<b>Mayo County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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 relevant information. Formal training in the sector would be welcomed. Does not appear to be readily available.
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.
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.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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, broadly compliant
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	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.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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?	No	
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
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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?	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 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	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 primarily due to unforeseen circumstances

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes in general 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 applicable
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

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	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?	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. 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' of programmes/projects?	2	National KPIs covers much of requirements. Other information gathered as identified by sections.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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?	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.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes ended in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes ended in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes ended in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes ended in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes ended in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes ended in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes ended in 2018

<b>Meath County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Yes
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	A revised document was issued by the CCMA Finance Committee in February 2017
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	No projects or programmes relevant to the PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes. The recommendations from previous reports have been submitted to the relevant sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Follow up audits are required to verify compliance with previous recommendations.
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, full report submitted within time period specified
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the total sample selected over the period 2016 – 2018 was in excess of PSC requirements
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	The Department of the Environment which is the Sanctioning Authority for Housing require Post Project Reviews for all Housing projects. PSC requirements are followed for all projects with lifetime costs exceeding €20m in other service divisions.
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	Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. There were no projects completed in 2018 in this category.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	No formal follow up process in place.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where cost variances occurred lessons learned have been factored into similar type projects going forward.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The three projects in this category for 2018 are at an early stage. A CBA will be carried out for these projects in due course.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
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. Required to secure funding.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Yes. All appraisals and feasibility reports are submitted to the relevant sanctioning authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	Carried out by Sanctioning Authorities who provide funding to MCC.
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	Tenders were in line with approvals.
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	Not applicable to Local Government.
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.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	As part of the capital appraisal process most capital projects include measurable targets/objectives so that outputs and outcomes can be evaluated.
2.14 Have steps been put in place to gather performance indicator data?	2	See comment above.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	N/A	Yes. Objectives of increased revenue expenditure are included in department service delivery plans which are outlined to the Council Members as part of the annual budget process.
3.2 Are objectives measurable in quantitative terms?	2	In general yes but depends on service categories being examined.

3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Some new current expenditure under consideration represents a budgeted increase in an existing service as a result of increased activity which is justified at national level based on empirical evidence of likely demand. Other new current expenditure under consideration represents an increased funding allocation from the Sanctioning Authority. Individual projects within programmes are assessed on their own basis and on their contribution to the overall programme.
3.4 Was an appropriate appraisal method used?	2	See comments above.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No expenditure in this category.
3.6 Did the business case include a section on piloting?	N/A	See comments above.
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	No expenditure in this category.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See comments above.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	See comments above
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	See comments above
3.11 Was the required approval granted?	3	Approved by Council Members as part of annual budget process.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	2	No
3.13 If outsourcing was involved were procurement rules complied with?	3	Yes
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	Expenditure will form part of the national KPIs.
3.15 Have steps been put in place to gather performance indicator data?	2	Expenditure will form part of the national KPIs.
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme co-ordinators at a suitably senior level in the organisation.

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	All capital projects were assigned a project manager at an appropriate level in the organisation.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project reports were prepared in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur fully documented explanations are available in progress reports and Final Reports.
4.7 Did budgets have to be adjusted?	3	Yes.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Generally yes.
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.)	N/A	No.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	N/A. See comment above.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes. This is a requirement of funding approval.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. The spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan and Service Delivery Plans.
5.2 Are outputs well defined?	3	Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPIs are in place for the Local Government sector.
5.3 Are outputs quantified on a regular basis?	3	Service Delivery Plans are reviewed on a yearly basis. KPIs for specific services are kept under review nationally on a continuous basis.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and ongoing monitoring is in place. Internal and external auditing is also in place.
5.5 Are outcomes well defined?	2	Outcomes are defined in policy documents and programmes of work adopted by the council.
5.6 Are outcomes quantified on a regular basis?	2	Ongoing monitoring is undertaken by revenue programme co-ordinators.
5.7 Are unit costings compiled for performance monitoring?	3	Some unit costings are included as part of the National KPIs in place for the Local Government sector.
5.8 Are other data compiled to monitor performance?	2	Some other data is compiled and is service dependent.

5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Combination of all of the above.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	KPI data on revenue programmes is readily available using the management reporting framework already in place and is monitored on a regular basis.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	Post project reviews are only mandatory for projects with lifetime costs exceeding €20m. No projects completed in 2018 in this category.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No recent projects at this level.
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	No recent projects at this level.
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	
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?	N/A	No recent projects at this level.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Yes.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	Lessons learned have been used to inform the design and project management of similar schemes.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	No but all project reviews are forwarded to the Sanctioning Authority and Internal Audit.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2018.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2018.
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2018.
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2018.

7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2018.
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2018.
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2018.

<b>Monaghan County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	1	Training is required as staff's as there is a huge movement in staff and may not be award of the requirements of the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Training is provided in relation to procurement and is ongoing but no specific training has been carried out for a number of years on the PSC due to lack of training providers in that field.
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, a guidance document has been developed for QA adapting the PSC to local government structures approach
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	No Agencies are funded
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	yes
1.6 Have recommendations from previous QA reports been acted upon?	3	yes
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 report submitted and published on Council's website
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes three projects were examined in detail – Market House, Carrickmacross, Ulseter Canal, Greenway and RAS (Revenue)
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.	3	Yes – new template for Post Project Review have been designed and <i>Post Project reviews are to be carried out within the first 18 months following completion of all contracted works greater than €500,000 and goods and services greater than €100,000.</i>
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?	N/A	No Post Project Reviews were required during 2018 – however the above applies at 1.9
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Yes in accordance with the Public Spending Code it is this Council's Policy as directed through adopted procurement procedures that any significant lessons learnt from a PPR should be translated into changes in practices and communicated within the organization and to the Department of the Environment if applicable.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource	3	Changes to Procurement and changes to project structures

allocation decisions?		
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	Yes – underway not completed
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes
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?	2	Yes
2.7 Were the NDFA consulted for projects costing more than €20m?	2	We have one project and this is underway
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	Yes
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Yes, time cost
2.14 Have steps been put in place to gather performance indicator data?	3	Yes, time costs, risks
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	No new current expenditure in 2018
3.2 Are objectives measurable in quantitative terms?	3	n/a

3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	n/a
3.4 Was an appropriate appraisal method used?	3	n/a
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	n/a
3.6 Did the business case include a section on piloting?	N/A	n/a
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	n/a
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	n/a
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	n/a
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	n/a
3.11 Was the required approval granted?	N/A	n/a
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	n/a
3.13 If outsourcing was involved were procurement rules complied with?	N/A	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?	3	yes
3.15 Have steps been put in place to gather performance indicator data?	3	yes
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes monthly
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	yes

4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Some roads programmes were delayed due to lack of funding or Part 8 requirements or ecology surveys required
4.7 Did budgets have to be adjusted?	2	Some Roads programme budgets needed adjustments
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes reviewed continuously
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.)	3	Yes
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes in roads projects only
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No termination of projects

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Service Delivery Plans Prepared
5.2 Are outputs well defined?	3	Performance model – Monaghanstat in place
5.3 Are outputs quantified on a regular basis?	3	On monthly basis Monaghanstat process
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Through Monaghstat model and internal audit
5.5 Are outcomes well defined?	3	Performance model – Monaghanstat in place
5.6 Are outcomes quantified on a regular basis?	3	Performance model – Monaghanstat in place
5.7 Are unit costings compiled for performance monitoring?	1	Unit costs for Restoration improvement and restoration maintenance compiled for DDTTAS and NOAC KPI's
5.8 Are other data compiled to monitor performance?	3	Performance model – Monaghanstat in place
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Performance model – Monaghanstat in place
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Performance model – Monaghanstat in place
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

6.1 How many post project reviews were completed in the year under review?	3	No Post Project reviews were required in 2018
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	No Post Project reviews were required in 2018
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	No Post Project reviews were required in 2018
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	This Council's policy is that Post Project reviews are to be carried out within the first <b>18 months following completion of all contracted works greater than €500,000 and goods and services greater than €100,000.</b>
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?	N/A	No Post Project reviews were required in 2018
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	No Post Project reviews were required in 2018
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	No Post Project reviews were required in 2018
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	No Post Project reviews were required in 2018
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No current expenditure programmes matured during 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	N/A
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	N/A
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	N/A
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	N/A

<b>Offaly County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	Communication with Management Team / Senior Management Group and Procurement Policy.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	1	Limited Training in 2015. A National Training Programme for the Local Authority Sector is required. Briefing Sessions for Project Managers in Offaly County Council are planned.
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	QA Process adapted for LAs. PSC applied as per guidelines.
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?	3	Compliance with procurement monitored, regular meetings, transparency. Templates are in use and specific required documentation is requested from applicants for some funding.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Project Brief now a requirement for all capital projects. Internal Audit completes follow-ups on implementation of recommendations.
1.6 Have recommendations from previous QA reports been acted upon?	2	As Above.
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. Compliant in years 2014-2018.
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.	3	All revenue expenditure is subject to ongoing review. Issues are highlighted, reviewed and addressed at team meetings. A process is being put in place for evaluations / post-project reviews.
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?	3	As above.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Lessons learned noted and implemented across all departments.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Projects managed more efficiently as a result of reviews. Decisions were made on increases in match funding.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	N/A	N/A. Project approx. €2m.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Frankford Housing: DPPLG Capital Appraisal format used. Clonminch & Killane Housing: Yes, significant housing need in Tullamore & Edenderry.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. Housing waiting list sets out need in the area.
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	Frankford Housing Project was an unfinished estate. Planning was awarded prior to approval to proceed. Clonminch & Killane Housing: Yes, stage 1 approval issued as grant in principle.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	N/A
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A
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	Frankford Housing: Tendering was not applicable for this project. Expressions of interest were sought and purchase price was agreed with DPPLG prior to budget approval. Clonminch Housing: Not at tender yet (currently at planning stage). Killane Housing: Yes, Stage 4 (tender approval has issued to the DPPLG.).
2.9 Was approval granted to proceed to tender?	3	Frankford Housing: N/A. Clonminch Housing: Not yet. Killane: Imminent.
2.10 Were procurement rules complied with?	3	Frankford Housing: Yes. Clonminch Housing: Yes, consultants procured by the approved housing body through e-tenders. Killane: Yes, consultants procured by the approved housing body through e-tenders & construction project was advertised on e-tenders.
2.11 Were State Aid rules checked for all supports?	N/A	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?	N/A	Frankford Housing: Costs were received and were as expected for the delivery. Clonminch Housing: N/A – no tenders yet. Killane Housing: Yes, 10% difference due to inflation in construction costs.
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	Frankford Housing: No. of units. Timeframes were set, but were not met. Clonminch & Killane Housing: Yes, part of appraisal. Performance Indicators included in submission to DPPLG e.g. deadlines, no. of units.
2.14 Have steps been put in place to gather performance indicator data?	3	Clonminch & Killane Housing: Timelines for housing delivery will be required when construction starts.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

3.1 Were objectives clearly set out?	3	Water Services Admin of Group & Private installations: Increase in subsidy Circ. L2/18 DHPLG. Programmes for planned maintenance, pre-lets are setout each year.
3.2 Are objectives measurable in quantitative terms?	3	Local Road Maintenance: Works recorded on Maproad PMS System.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	NS Road Maintenance/Improvement: TII Allocation is received annually. The Council prepare a PARR report to seek approval to procure contractors and seek approval prior to appointing contractors. Local Road Maintenance/Improvement: Annual Roads Programme. Water Services Admin of Group & Private installations: N/A. Increase in subsidy payments to GWS applicable for annual subsidy 2018 and advance subsidy 2019. Housing Maintenance: Monthly Reports
3.4 Was an appropriate appraisal method used?	3	NS Road Maintenance: In line with TII procedures. Local Road Maintenance: MapRoad PMS System road rating and agreement at MD level. Water Services Admin of Group & Private installations: N/A.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	NS Road Maintenance: 1 Major National Scheme in Offaly – N52 Tullamore to Kilbeggan link roads – approx. €35m over 10years. Allocation for 2019 is €300,000. Water Services Admin of Group & Private installations: N/A.
3.6 Did the business case include a section on piloting?	N/A	NS Road Maintenance & Water Services Admin of Group & Private installations: N/A.
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	NS Road Maintenance & Water Services Admin of Group & Private installations: N/A.
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	NS Road Maintenance & Water Services Admin of Group & Private installations: N/A.
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	NS Road Maintenance & Water Services Admin of Group & Private installations: N/A.
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	NS Road Maintenance & Water Services Admin of Group & Private installations: N/A.
3.11 Was the required approval granted?	3	NS Road Maintenance: Approval for stages 1-4 (planning & design) Water Services Admin of Group & Private installations: <b>Circular L2/18 DHPLG</b>
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	NS Road Maintenance & Water Services Admin of Group & Private installations: N/A.
3.13 If outsourcing was involved were procurement rules complied with?	3	NS Road Maintenance: Procurement of Consulting Engineers ongoing; All TII pavement works procured in compliance with rules. Local Road Maintenance: All works procured in line with procurement rules appropriate to cost of works. Water Services Admin of Group & Private installations: 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?	3	NS Road Maintenance: No LA performance indicators for national roads. (R1,R2,R3 – regional and local roads) Finished works inspected by TII. Water Services Admin of Group & Private installations: N/A. Local Road Maintenance: MapRoad PMS

3.15 Have steps been put in place to gather performance indicator data?	3	NS Road Maintenance: N/A Water Services Admin of Group & Private installations: N/A. Local Road Maintenance: MapRoad PMS
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Contract signed with Kenny Lyons Associates for Design Consultantancy services – tender documents for construction stage near completion – funding dependant.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Regular meetings held by the Board of TCAC Ltd, and by Design & Construction Sub-Committee of the Board.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Project at Design stage only.
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	Project at Design stage only.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	As part of development of Business Plan and Funding applications.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Project at Design stage only, Design decisions dependant on available funding – review ongoing.
4.7 Did budgets have to be adjusted?	3	Project at Design stage only, Design decisions dependant on available funding – review ongoing.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Project at Design stage only, Design decisions dependant on available funding – review ongoing.
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.)	3	Project at Design stage only, Design decisions dependant on available funding – review ongoing.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Project at Design stage only, Design decisions dependant on available funding – review ongoing.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Project at Design stage only, Design decisions dependant on available funding – review ongoing.
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?	3	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Arts Plan and Budget. Admin of Rates: The projected expenditure is itemised based on vacancy experience. Regional Road Maintenance & Improvement Programme: Works recorded on MapRoad PMS System. Roads rated on MapRoad & type of works defined based on condition of road. All costs and unit costs recorded & analysed. Libraries: Yes, there are commitments and budget projects in place. Housing Maintenance programmes for planned maintenance, pre-lets are set-out each year.
5.2 Are outputs well defined?	3	Arts Plan and evaluation. Admin of Rates: All cost is supported by specific documentary evidence. Housing Maintenance: Yes, although voids can be difficult to plan as work is completed as need arises.
5.3 Are outputs quantified on a regular basis?	3	Arts Monthly recorded outputs. Admin of Rates: Annual Exercise. Libraries There are service indicators in place and reviewed. Housing Maintenance monthly reports.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Arts Monthly report against Arts Plan and Budget. Admin of Rates: Each property is separately assessed each year. Housing Maintenance annual KPIs for Voids, costs & turnaround times.
5.5 Are outcomes well defined?	3	Arts Strategy and Arts Council framework agreement priorities. Admin of Rates: Yes. Charge of write off to revenue account. Libraries: There are daily, weekly and monthly stats collected, reviewed and compared. Housing Maintenance: annual reports & returns sent to DHPLG.
5.6 Are outcomes quantified on a regular basis?	3	Arts: Quarterly and Annually – reporting in line with Framework Agreement. PMS Admin of Rates: Annually. Housing Maintenance: Monthly report data.
5.7 Are unit costings compiled for performance monitoring?	3	Arts: N/A. Each Arts programme / event is monitored as per plan and budget. Admin of Rates: Each property is individually assessed. Libraries: More improvement is needed in this area Water Services Admin of Group & Private Installations: N/A. Housing Maintenance: annual reports & returns sent to DHPLG & KPIs.
5.8 Are other data compiled to monitor performance?	3	Arts: Post evaluation reports on grants and questionnaires / reports on events & programmes. Admin of Rates: Not applicable. Recycling Facilities: Yes, Annual returns to EPA and DCCAE regarding Environmental compliances. Libraries: Service Indicators. Water Services Admin of Group & Private Installations: N/A. Housing Maintenance: Yes, turnaround time & costs of acquisitions.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Arts Programme: On-going evaluation. Recycling Facilities: Yes, Annual Environmental Returns to EPA. Libraries: More improvement is needed in this area. There is ongoing promotion. Housing Maintenance: Yes, KPIs &

		Annual report.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Framework agreement with the Arts Council including complying with evaluation being built into Arts Programme delivery. Admin of Rates: Authorisation of all write in place. Recycling Facilities: Yes, WERLA-EMR are evaluating operations of Civic Amenity Facilities within the Region in 2019. Offaly has a candidate site for this evaluation. Libraries: There are reports compiled on events and service indicators. Water Services Admin of Group & Private Installations: N/A. Housing Maintenance: Yes, cost reactive maintenance per unit reported as KPI & compared with other LAs.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	2	There were no other projects under review. 'Millrace' Housing was the first capital housing project under 'Re-building Ireland Action Plan'
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
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	N/A
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	See 6.1 above.
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?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	Early agreement on exact specification of houses is essential.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Early agreement on specifications are significantly improved on new projects.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	Normally carried out on capital projects when a final account claim is required. In this case full drawdown is made on project completion without retention, therefore, no final account claim required.
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	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 expenditure in this category.
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Roscommon County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	All relevant staff have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	There is a need for the rollout of a national training programme for practitioners in the Local Authority Sector to ensure they are adequately trained in the provisions of the PSC which will facilitate a consistent approach at all stages of a projects life cycle, and in turn assist in the compilation of the PSC.
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. PSC QA Guidance notes has been developed for the Local Government 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?	2	Yes. There are a number of Service Level Agreements in place, which require compliance with the PSC. Examples are SICAP, Healthy Ireland & Creative Ireland, Leader. Tax compliance is also checked.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations from previous QA reports, External Audits & VFM reports are notified to relevant parties for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	2	Yes, previous recommendations have been acted on.
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 – Report certified, submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - required sample subjected to in-depth checking as per step 4 of the QAP
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	Evaluation is carried out in conjunction with funding agencies at all stages of projects. In Housing this is done at: 1.Approval in principal 2.Planning and prelim design 3.Tender and procurement 4. Award of contract. Project is continually refined throughout the process by the DHPLG at every stage of the processes. In relation to major roads projects the TII Project Management Guidelines set the stages and again evaluation is set at each stage. This process ensures that projects are constantly evolving and best practice is complied with at each stage of the project life cycle. Close out reports are completed in Roads.

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?	3	Pobal carried out a review on expenditure in the SICAP programme, TII carried out a review on Capital roads expenditure. As part of the AFS process the HOF meets with all Business Unit Heads to review Revenue & Capital expenditure. The Procurement Business Unit monitors the procurement process throughout the year. Roads carry out reports on the completion of all roads projects
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Each Budget Holder with a delegated function has responsibility for follow up actions.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	N/A
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, Appraisal reports are prepared at concept stage
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, Appraisal reports are prepared at concept stage and sent to the funding authority for approval.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	n/a
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, see comment in 2.2 above
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, once the funding authority approve the appraisal report they give approve in principal to proceed with the project
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	N/A
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A
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	Yes, there is a 4 stage approval process, all stages are complied with if relevant to project 1.Approval in principal 2.Planning and prelim design 3.Tender and procurement 4. Award of contract. Project is continually refined at every stage of the process by the funding authority
2.9 Was approval granted to proceed to tender?	3	Yes, in line with 2.8 Stage 3
2.10 Were procurement rules complied with?	3	Yes
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	There are robust milestone set for projects by the Funding Agency and those are complied with.

2.14 Have steps been put in place to gather performance indicator data?	3	4 stages which require approval at all stages and strict timelines for moving from stage to stage.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	N/A	No programme relevant to PSC in 2018
3.2 Are objectives measurable in quantitative terms?	N/A	No programme relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programme relevant to PSC in 2018
3.4 Was an appropriate appraisal method used?	N/A	No programme relevant to PSC in 2018
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programme relevant to PSC in 2018
3.6 Did the business case include a section on piloting?	N/A	No programme relevant to PSC in 2018
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	No programme relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programme relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programme relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programme relevant to PSC in 2018
3.11 Was the required approval granted?	N/A	No programme relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programme relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programme relevant to PSC in 2018
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?	N/A	No programme relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programme relevant to PSC in 2018
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes Contract signed for the appointment of Phase 1 – 4 Technical Consultancy Services.

4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes Monthly Steering Group Meetings are held between RNRRO, RCC and TII.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes RNRRO are the coordinators for the development of the Project through Phases 1 to 4.
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	Yes RNRRO Project Manager and ROD Project Director both at senior level for the scale of the project.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes Monthly progress reports for the Steering Group Meetings.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes The project is at the early stages of its implementation, programme and budget are on target at this juncture.
4.7 Did budgets have to be adjusted?	N/A	Not necessary at this stage. The budget will be monitored at the project develops.
4.8 Were decisions on changes to budgets / time schedules made promptly?	N/A	Not applicable at this stage in the project.
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.)	N/A	Not applicable at this stage in the project.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	Not applicable at this stage in the project.
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Not applicable at this stage in the project.
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	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Annual Budgets and Annual Service Delivery Plans agree clear objectives, including appropriate resources. There are also a number of other mechanisms for setting objectives, including long term plans and annual programmes. Business Unit & Individual objectives for the year are also agreed. All processes are monitored throughout the year. The AFS is prepared at the end of each year and targets are reviewed.
5.2 Are outputs well defined?	2	Yes. National KPI's are in place for Local Government & statistics for various activities are collected.
5.3 Are outputs quantified on a regular basis?	2	Yes. National KPI's are prepared annually and stats collected and reviewed.
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	Yes monitoring of performance against budget allocation is in place. PMDS is in place in the organisation. Participation levels in programmes/projects are regularly reviewed for implementation against targets.

5.5 Are outcomes well defined?	2	Yes there are a number of positive outcomes from the programme
5.6 Are outcomes quantified on a regular basis?	2	Yes through the delivery of plans and programmes
5.7 Are unit costings compiled for performance monitoring?	2	Yes through the budget process
5.8 Are other data compiled to monitor performance?	2	Yes performance management information is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes continuous reviews of performance and service delivery in place
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Yes, an amount of data is collected from various sources
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	5 close out reviews completed one for each project recently ended.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A
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	N/A
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, summary of in-depth review is included in this document.
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?	N/A	N/A
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	Lessons learned do not form part of the close out review
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	N/A see 6.6 above
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	Project reviews completed by Internal Roads staff
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programme relevant to PSC in 2018

7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programme relevant to PSC in 2018

<b>Sligo County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	All relevant staff have been notified of their obligations under the PSC.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Guidance documentation has been circulated and training needs have been identified.
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. A guidance document (Feb. 2017) was developed for the QA adapting the PSC to Local Government structures.
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?	3	Where applicable.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations are notified to relevant parties for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations are reviewed by relevant parties.
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 – certified, submitted and published
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes the required sample was subjected to an in-depth review.
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.	3	Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community and Local Government in relation to capital 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?	3	1 no. review of East City and Cranmore Regeneration Plan
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Yes- they are used as a learning tool for future projects.
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that</b>		

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	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	DHPLG 4 stage capital appraisal process for Housing projects
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, where required.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, where required.
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, where required.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Approved through the relevant funding Authority.
2.7 Were the NDFA consulted for projects costing more than €20m?	3	Approved through the relevant funding Authority.
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	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	2	Yes sample audit checks should be conducted to verify compliance.
2.11 Were State Aid rules checked for all supports?	3	Yes where applicable.
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project would have budgets and expected outcome defined. Less formality where projects were smaller.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes project managers to track and monitor against 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?	N/A	No Projects in this Category for 2018
3.2 Are objectives measurable in quantitative terms?	N/A	No Projects in this Category for 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No Projects in this Category for 2018
3.4 Was an appropriate appraisal method used?	N/A	No Projects in this Category for 2018

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No Projects in this Category for 2018
3.6 Did the business case include a section on piloting?	N/A	No Projects in this Category for 2018
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	No Projects in this Category for 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Projects in this Category for 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No Projects in this Category for 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Projects in this Category for 2018
3.11 Was the required approval granted?	N/A	No Projects in this Category for 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No Projects in this Category for 2018
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No Projects in this Category for 2018
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?	N/A	No Projects in this Category for 2018
3.15 Have steps been put in place to gather performance indicator data?	N/A	No Projects in this Category for 2018
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes for all large projects.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes for all large projects.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
4.7 Did budgets have to be adjusted?	3	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	

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.)	3	CBA for N4 scheme re-visited in Q3 2018 because of changes to PSC requirements
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes Sanctioning Authority approved increased costs where relevant.
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?	3	None in 2018

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year.
5.2 Are outputs well defined?	3	National Key Performance Indicators.
5.3 Are outputs quantified on a regular basis?	3	Yes, National Key Performance Indicators are set annually.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Budget monitoring on a monthly basis and regular team meetings to review activities carried out.
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	2	
5.8 Are other data compiled to monitor performance?	2	Other Reports as required by the Sanctioning Authority
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Monthly management reports
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	1 no. review of East City and Cranmore Regeneration Plan
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	

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	
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	In-depth checks carried out per PSC requirements
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?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No Projects in this Category for 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No Projects in this Category for 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No Projects in this Category for 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No Projects in this Category for 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No Projects in this Category for 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No Projects in this Category for 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No Projects in this Category for 2018

<b>South Dublin County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	Information on the Public Spending Code is circulated as appropriate and is available on the intranet. An internal project monitoring system is in place and is regularly updated for capital projects to which the Public Spending Code applies. Further staff training in this area is planned as part of the 2019/2020 Training Plan.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Information on the Public Spending Code is circulated as appropriate and is available on the intranet. An internal project monitoring system is in place and is regularly updated for capital projects to which the Public Spending Code applies. Further staff training in this area is planned as part of the 2019/2020 Training Plan.
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	Guidance Note prepared by the CCMA Finance Committee
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	
1.6 Have recommendations from previous QA reports been acted upon?	2	Reports circulated and recommendations being addressed
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	Submitted on 29/05/2019
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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	Usually scheduled as part of project closure
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?		Three identified as part of the checklists. which were completed by a sample of Departments
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Usually scheduled as part of project closure

1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?		Resource allocation decisions informed by various evaluation processes in place
<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	Checklists completed by a sample of Departments, and there were no projects meeting this criterion in the sample
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
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	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Yes, where required
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	
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	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	3	Yes, where required
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 in line with expectations
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	For some projects as the project develops additional indicators may be developed, while existing indicators may be expanded or redefined
2.14 Have steps been put in place to gather performance indicator data?	3	For some projects as the project develops additional indicators may be developed, while existing indicators may be expanded or redefined
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	

3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Additional revenue expenditure primarily related to day to day operations & maintenance, including insurance and support services and delivery of specific projects.
3.4 Was an appropriate appraisal method used?	3	Where appropriate. The revenue increases of greater than €0.5m may be spread across a number of smaller projects.
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	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Provision for optional contract extensions and termination included in contract documents, as appropriate
3.13 If outsourcing was involved were procurement rules complied with?	3	
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?	3	
3.15 Have steps been put in place to gather performance indicator data?	3	
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	Yes, at executive or senior executive level within the Council and in relation to consultants was integrated into tender assessment quality criteria

4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular meetings, reports, update provided to Senior Management and Members when required. Reporting required as part of contract requirements and integrated into SDCC's project monitor and fortnightly corporate reporting.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Broadly yes, with some limited exceptions
4.7 Did budgets have to be adjusted?	-	On some occasions minor adjustments were required, for example due to unforeseen circumstances or claims. Any amendments were subject to appropriate authorisations.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	
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.)	N/A	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, where applicable
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Objectives are identified in the Management Team Plan, section Team Plans, in plans for specific areas of work (e.g. Regional Enterprise Strategy, Litter Management Plan) etc.
5.2 Are outputs well defined?	3	Outputs and outcomes are reported on through a variety of channels (e.g. reports to Council, monthly and quarterly statistical reports, financial/ budget reports, project KPIs, NOAC returns etc.)
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	3	As appropriate. Unit costings for performance monitoring more suited to some service areas than others.
5.8 Are other data compiled to monitor performance?	3	Yes, for example Vacant Land Register returns, quantitative and qualitative reporting on the range of Local Enterprise Office activities, Performance Management Development System for staff, Members

		Representations, Council meetings etc.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, for example it is assessed as part of Internal Audit In-Depth Checks, LIHAF projects have been subject to evaluation proofing by the DHPLG and are subject to a continuous monitoring programme.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	Checklists completed by a sample of Departments – three post project reviews identified in this sample.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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	
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?	3	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	3	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No applicable expenditure for 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	

7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Tipperary County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	All information available on PSC is circulated within the organization to keep appropriate staff fully informed of their obligations under PSC. Requests for additional training following movement of staff.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Additional training for the sector is being requested and staff will be informed to facilitate attendance. In-house workshops will be considered during 2019.
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	Adopted at Sector Level.
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	No projects relevant to PSC.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Findings have been disseminated to all sections.
1.6 Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to the directorates for review and incorporated into the planning for future projects.
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	
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	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Where appropriate.

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Preliminary appraisal completed.
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects > €20m for 2018
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes in conjunction with Government Departments where appropriate
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	Approval required to enable future grant draw downs.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	N/A for 2018
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	N/A for 2018
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	Yes
2.9 Was approval granted to proceed to tender?	3	Where required approval was granted.
2.10 Were procurement rules complied with?	3	
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?	2	Yes
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project that went to tender would have had detailed specifications and timelines.
2.14 Have steps been put in place to gather performance indicator data?	2	Project leaders expected to monitor progress compared to initial targets.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Additional expenditure agreed as part of the 2019 Annual Budget and Service Delivery Plan.
3.2 Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Where applicable considered as part of the Budget Process.
3.4 Was an appropriate appraisal method used?	3	KPIs are established each year for specific services

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No New projects at this level.
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2019 Annual Budget.
3.11 Was the required approval granted?	3	Approval as part of 2019 Budget Process
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	3	Where appropriate - Shared Service commenced 2016 on 5 year pilot basis with annual review.
3.13 If outsourcing was involved were procurement rules complied with?	3	Where applicable
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?	3	National KPIs are in place for Local Government
3.15 Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments met on regular basis
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, given responsibility for specific projects.
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	Staff at the appropriate level given responsibility for specific projects
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Monitored v Budgets and timelines in most cases.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Scope and issues with contractor on a project resulted in time delays and retendering.
4.7 Did budgets have to be adjusted?	3	Yes adjusted where required up / down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes

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.)	No	
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	To enable grant draw downs.
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	

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services and service delivery plans reviewed throughout the year.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
5.5 Are outcomes well defined?	3	Defined through the Annual Service Plans.
5.6 Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans have enhanced this measurement and regular reporting to Council throughout the year.
5.7 Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	As part of the Annual Budget process.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	As part of the Annual Budget process, Internal and External Audits and CE reports to Council
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Data to be collected to allow for future evaluation.
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

6.1 How many post project reviews were completed in the year under review?	2	2 Projects completed in 2018, Post Project Reviews carried out on projects completed in 2017 which will be finalized for projects completed in 2017 and 2018 before the end of 2019.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
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	
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
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?	3	Reviews will be completed before the end of 2019.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Recommendations have been circulated to the directorates for review and where appropriate to be incorporated for future projects.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As Above
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	As Above
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As Above
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	As Above
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	As Above
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	As Above

<b>Waterford City and County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Await roll out of sector wide training (elements of PSC being revised)
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	
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?	2	
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	
1.6 Have recommendations from previous QA reports been acted upon?	2	
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	
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
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.	1	
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?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	NA	Value below threshold
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	
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	
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	See above
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	See above
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	
2.9 Was approval granted to proceed to tender?	3	
2.10 Were procurement rules complied with?	3	
2.11 Were State Aid rules checked for all supports?	N/A	See above
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	
2.14 Have steps been put in place to gather performance indicator data?	3	
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Set out in annual service plan and annual budget
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	
3.4 Was an appropriate appraisal method used?	2	

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No project of this value in the current exp being considered category in 2018
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	3	Yes, where applicable
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	Yes, where applicable
3.15 Have steps been put in place to gather performance indicator data?	2	Yes, where applicable
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	3	
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	

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.)	3	In Sept 18, updated economic appraisal prepared due to budget adjustments and in advance of URDF application.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	As per 4.9 above.
4.11 If costs increased was approval received from the Sanctioning Authority?	N/A	Full application, incorporating costs, submitted to URDF, funding of €6 m and €1.75 m approved in Nov 18 from URDF and NTA respectively.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Currently working to programme set out in URDF application.

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	
5.2 Are outputs well defined?	2	
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	
5.5 Are outcomes well defined?	2	
5.6 Are outcomes quantified on a regular basis?	3	
5.7 Are unit costings compiled for performance monitoring?	2	
5.8 Are other data compiled to monitor performance?	3	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	3	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	Below threshold

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	See above
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	
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?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

<b>Westmeath County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	All relevant staff and agencies have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Yes, but training is required on an ongoing basis. We would benefit from structure and specific training for the LG Sector.
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. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
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	No project relevant to the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, via internal audit tracker.
1.6 Have recommendations from previous QA reports been acted upon?	2	Some but not all. The status of each one is monitored via an internal audit tracker.
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.	1	
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?	1	
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	1	

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	There is one project for which a CEA is currently being completed with the assistance of the NDFA.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with the relevant government body/agency
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	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.7 Were the NDFA consulted for projects costing more than €20m?	2	There is one project for which a CEA is currently being completed with the assistance of the NDFA.
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	Tenders were in line with approvals
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Yes, but not for every project.
2.14 Have steps been put in place to gather performance indicator data?	2	Yes, but not for every project.
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
3.2 Are objectives measurable in quantitative terms?		To an extent
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new expenditure
3.4 Was an appropriate appraisal method used?	N/A	No new expenditure

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects / Programmes of this level
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
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?	3	The expenditure will form part of the national KPIs
3.15 Have steps been put in place to gather performance indicator data?	3	Yes
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	
4.2 Did management boards/steering committees meet regularly as agreed?	3	
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	
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	Yes, but more structured system in place from 2017.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
4.7 Did budgets have to be adjusted?	2	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	2	

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.)	3	No
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/a	N/A
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, requirement for grant approval
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?	3	No

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes as part of the Annual Budget process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	2	Not in all cases but the approval of the Schedule of Municipal District Works is helping.
5.6 Are outcomes quantified on a regular basis?	2	Not in all cases but the approval of the Schedule of Municipal District Works is helping.
5.7 Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	Yes Budget performance and monitoring is in place.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes Budget performance and monitoring is in place.
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	N/A	Not at present
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	N/A	None were carried out in 2018
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A

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	
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	
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?	N/A	N/A
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	N/A
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	N/A
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	N/A
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018

<b>Wexford County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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	All relevant staff & agencies have been notified of their obligations under the PSC
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	As training is rolled out within the sector it is expected that WCC staff will engage with this training
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. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
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	No project relevant to the PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
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	If and where appropriate
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	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	If and where appropriate

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Projects listed at this level include those under the direction of other bodies who complete the appraisal
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	Yes	1 project – In progress
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, in conjunction with the relevant government body/agency
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	Required to secure grants
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal
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	Tenders were in line with approvals
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	N/A for Local Government
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
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	No
2.14 Have steps been put in place to gather performance indicator data?	2	No
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
3.2 Are objectives measurable in quantitative terms?		To an extent
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No new expenditure
3.4 Was an appropriate appraisal method used?	N/A	No new expenditure

3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects/Programmes of this level 3
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
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?	3	The expenditure will form part of the national KPIs
3.15 Have steps been put in place to gather performance indicator data?	3	Yes
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where appropriate
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Internal coordinating team in place in most cases
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	Internal coordinating team in place in most cases
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports were prepared in most cases
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
4.7 Did budgets have to be adjusted?	3	Yes, up and down
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes

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.)	No	All feasibility exercises completed at the consideration stage of projects
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	N/A	
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes this would be a requirement for grant approval
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?	Yes	No

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes as part of the Annual Budget process
5.2 Are outputs well defined?	3	National KPIs are in place for Local Government
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	3	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.6 Are outcomes quantified on a regular basis?	3	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.7 Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
5.8 Are other data compiled to monitor performance?	3	Yes Budget performance and monitoring is in place.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes Budget performance and monitoring is in place
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	if and when appropriate
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many post project reviews were completed in the year under review?	1	
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A

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	N/A
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?	Yes	
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?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	Yes	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	Yes	
6.8 Were project reviews carried out by staffing resources independent of project implementation?	No	Resourcing levels limit the possibilities
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 201
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 202
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 203
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 204
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 205
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 206
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 207

<b>Wicklow County Council</b>		
<b>Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes</b>		
<b>General Obligations not specific to individual projects/</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
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)?	2	Senior Management, budget holders and project staff are aware of PSC requirements. However, regular training/briefing sessions would be of benefit, particularly due to the high turnover of staff in recent years.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Staff tasked with collating the Quality Assurance aspect have attending briefing sessions in previous years.
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. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach
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	Not applicable for the year in question
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
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	If and where appropriate
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	If and where appropriate
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	If and where appropriate
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	N/A	Not applicable for the year under review

<b>Checklist 2 – To be completed in respect of capital projects/programmes &amp; capital grant schemes that were under consideration in the past year</b>		
<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	Yes, where appropriate
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects or programmes exceeding €20m were under consideration
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Appraisals were carried out in accordance with the sanctioning authorities guidelines
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	Where appropriate
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	Not applicable
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No projects or programmes exceeding €20m were under consideration
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	Projects under consideration have not yet gone to tender. However, those that have reached tender preparation stage are in line with the approval in principle.
2.9 Was approval granted to proceed to tender?	3	Where appropriate
2.10 Were procurement rules complied with?	3	Those projects which have reached tender preparation stage are in accordance with procurement rules and guidelines
2.11 Were State Aid rules checked for all supports?	N/A	Not applicable
2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	Tender process not complete for those projects under consideration
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	3	They will be included in contracts
2.14 Have steps been put in place to gather performance indicator data?	3	Procedures are in place to monitor and assess performance
<b>Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year</b>		
<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	N/A	No additional or new expenditure exceeding €500k planned
3.2 Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2018
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2018

3.4 Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2018
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2018
3.6 Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2018
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	No programmes relevant to PSC in 2018
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2018
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	No programmes relevant to PSC in 2018
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2018
3.11 Was the required approval granted?	N/A	No programmes relevant to PSC in 2018
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	No programmes relevant to PSC in 2018
3.13 If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2018
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?	N/A	No programmes relevant to PSC in 2018
3.15 Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2018
<b>Checklist 4 – To be completed in respect of capital projects/programmes &amp; capital grants schemes incurring expenditure in the year under review</b>		
<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	For projects where the tender phase is complete, signed contracts are in line with the approval in principle
4.2 Did management boards/steering committees meet regularly as agreed?	3	In accordance with the contract management agreements particular to each contract/project
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In general
4.7 Did budgets have to be adjusted?	3	Any adjustments were carried out in a structured and agreed manner

4.8 Were decisions on changes to budgets / time schedules made promptly?	3	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.)	3	Re-scoping is carried out where appropriate
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Where appropriate
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Where appropriate
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No projects were terminated

<b>Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review</b>		
<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes as part of the annual service plans
5.2 Are outputs well defined?	3	Quantification is carried out through the budgetary process, annual service plans and national KPIs where appropriate
5.3 Are outputs quantified on a regular basis?	3	Yes, through management reports, annual reports and departmental returns
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Through monitoring of annual service delivery plan and budgetary compliance
5.5 Are outcomes well defined?	3	Particularly in areas that include national performance indicators
5.6 Are outcomes quantified on a regular basis?	3	Continued development of annual service plans will also enhance this
5.7 Are unit costings compiled for performance monitoring?	3	Collated through a number of KPIs
5.8 Are other data compiled to monitor performance?	3	Annual service delivery plans, team plans, PMDS, national performance indicators
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Annual service delivery plans, team plans, PMDS, national performance indicators
5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Local Government Auditor & Internal Audit
<b>Checklist 6 – To be completed in respect of capital projects/programmes &amp; capital grant schemes discontinued and/or evaluated during the year under review</b>		
<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>

6.1 How many post project reviews were completed in the year under review?	N/A	Not applicable to the programmes ended
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	Not applicable
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	Not applicable
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?	N/A	Not applicable
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?	N/A	Not applicable
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	N/A	Not applicable
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	N/A	Not applicable
6.8 Were project reviews carried out by staffing resources independent of project implementation?	N/A	Not applicable
<b>Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued</b>		
<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2018
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2018
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2018
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2018
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2018
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2018
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2018